

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	Missouri Test Year Allocations (h)	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	Fuel and Purchased Power Expenses (j)	Generation O&M Normalization (k)	Vegetation Normalization (l)	Customer Facilities Expenses (m)	Uncollectible Expense (n)
FUEL RELATED PRODUCTION REVENUES/EXPENSES														
1	411	411800	Gains-Disposition Emmiss Allow	TB 09-2023	\$ (6)	\$ -	\$ (6)	88.28%	\$ (5)	\$ 5	\$ -	\$ -	\$ -	\$ -
2	447	447113	Gen Ark Off-Sys Sale-Resale		-	-	-	87.56%	-	-	-	-	-	-
3	447	447124	Gen Ks Off-System Sale-Resale		-	-	-	87.56%	-	-	-	-	-	-
4	447	447133	Gen Mo Off-Sys Sale-Resale		-	-	-	87.56%	-	-	-	-	-	-
5	447	447143	Gen Ok Off-Sys Sales-Resale		-	-	-	87.56%	-	-	-	-	-	-
6	447	447849	SPP IM Revenue - Wind		(55,711,292)	-	(55,711,292)	88.60%	(49,362,780)	8,446,631	-	-	-	-
7	447	447850	SPP IM Revenue		(19,814,377)	-	(19,814,377)	87.56%	(17,349,417)	(106,907,961)	-	-	-	-
8	447	447851	MJMEUC Revenue		-	-	-	87.56%	-	-	-	-	-	-
9	447	447860	Bilateral/Off Line Aux Revenue		(44,030)	-	(44,030)	87.56%	(38,552)	38,552	-	-	-	-
10	447	447861	MJMEUC FAC Revenue Excluding Long-Term Capacity		(19,095,416)	-	(19,095,416)	87.56%	(16,719,896)	14,470,588	-	-	-	-
11	456	456075	REC Revenue		-	-	-	88.42%	-	-	-	-	-	-
12	456	456210	REC Revenue - Wind		(384,889)	-	(384,889)	88.60%	(341,030)	(78,612)	-	-	-	-
13	456	456215	REC Revenue - Wind Post-Stub Period		(5,602,563)	-	(5,602,563)	88.60%	(4,964,130)	2,052,304	-	-	-	-
14	501	501002	MO Fuel Adj Current Period		(34,468,600)	-	(34,468,600)	100.00%	(34,468,600)	34,468,600	-	-	-	-
15	501	501003	MO Fuel Adj Recovery		60,279,425	-	60,279,425	100.00%	60,279,425	(60,279,425)	-	-	-	-
16	501	501011	Conv & Seminar-Fuel		-	-	-	88.28%	-	-	-	-	-	-
17	501	501042	Fuel - Coal		20,995,897	-	20,995,897	88.28%	18,534,132	(6,754,633)	-	-	-	-
18	501	501045	Fuel - Oil		1,736,907	-	1,736,907	88.28%	1,533,255	(558,784)	-	-	-	-
19	501	501183	Sales Of Ash		-	-	-	88.28%	-	-	-	-	-	-
20	501	501300	Fuel - Tires		-	-	-	88.28%	-	-	-	-	-	-
21	501	501400	Ops Labor-Fuel Handling		170,523	-	170,523	88.28%	150,529	(54,859)	-	-	-	-
22	501	501401	Ops Mtls-Fuel Handling		219,710	-	219,710	88.28%	193,949	(70,683)	-	-	-	-
23	501	501601	Fuel Administration - Asbury		-	-	-	88.28%	-	-	-	-	-	-
24	501	501604	Fuel Administration - Riverton		1,110	-	1,110	88.28%	979	(357)	-	-	-	-
25	501	501605	Fuel Administration Plum Point		128,901	-	128,901	88.28%	113,787	(41,469)	-	-	-	-
26	506	506201	Limestone Expense		127,593	-	127,593	88.42%	112,824	(19,029)	-	-	-	-
27	506	506202	Ammonia Expense		167,315	-	167,315	88.42%	147,948	(24,953)	-	-	-	-
28	506	506203	Powdered Activated Carbon		86,084	-	86,084	88.42%	76,119	(12,838)	-	-	-	-
29	506	506204	Lime Expense		354,213	-	354,213	88.42%	313,213	(52,826)	-	-	-	-
30	509	509052	REC-Emission Allow Expense		-	-	-	88.42%	-	-	-	-	-	-
31	547	547210	Combust Turb Fuel Natural Gas		99,905,988	-	99,905,988	88.28%	88,192,028	(32,140,959)	-	-	-	-
32	547	547213	Fuel - No 2 Oil Fuel		4,455,472	-	4,455,472	88.28%	3,933,068	(1,433,379)	-	-	-	-
33	547	547300	MO/KS Deriv Unrecov Fuel Exp		(26,691)	-	(26,691)	94.96%	(25,344)	25,344	-	-	-	-
34	547	547301	NonFAS133 Deriv (Gain)/Loss		523,200	-	523,200	88.28%	461,855	(168,320)	-	-	-	-
35	547	547605	Fuel Adm State Line		-	-	-	88.28%	-	-	-	-	-	-
36	547	547606	Fuel Adm Energy Center		17,800	-	17,800	88.28%	15,713	(5,727)	-	-	-	-
37	547	547607	Fuel Adm E Traders Commission		-	-	-	88.28%	-	-	-	-	-	-
38	555	555430	Direct Purchases		47,888,342	(11,674,263)	36,214,079	88.28%	31,967,984	2,238,021	-	-	-	-
39	555	555700	TCR Unreal/Unrecov		-	-	-	88.28%	-	-	-	-	-	-
40	555	555800	DA Asset Energy Purchase		36,740,773	-	36,740,773	88.28%	32,432,924	71,201,689	-	-	-	-
41	555	555810	DA NonAsset Energy Purchase		-	-	-	88.28%	-	-	-	-	-	-
42	555	555820	DA Virtual Energy Purchase		100,428	-	100,428	88.28%	88,652	194,623	-	-	-	-
43	555	555840	DA Reg Up Cost		429,912	-	429,912	88.28%	379,505	833,147	-	-	-	-
44	555	555850	DA Reg Down Cost		95,980	-	95,980	88.28%	84,726	186,004	-	-	-	-
45	555	555860	DA Spin Reserve Cost		555,209	-	555,209	88.28%	490,111	1,075,966	-	-	-	-
46	555	555870	DA Supp Reserve Cost		198,371	-	198,371	88.28%	175,112	384,432	-	-	-	-
47	555	555880	DA Other PP Expense		2,233,639	-	2,233,639	88.28%	1,971,745	4,328,675	-	-	-	-
48	555	555900	RT Asset Energy Purchase		11,551,870	-	11,551,870	88.28%	10,197,415	22,386,918	-	-	-	-
49	555	555920	RT Virtual Energy Purchase		-	-	-	88.28%	-	-	-	-	-	-
50	555	555940	RT Reg Up Cost		749,109	-	749,109	88.28%	661,276	1,451,733	-	-	-	-
51	555	555950	RT Reg Down Cost		443,706	-	443,706	88.28%	391,681	859,879	-	-	-	-
52	555	555960	RT Spin Reserve Cost		474,523	-	474,523	88.28%	418,885	919,601	-	-	-	-
53	555	555970	RT Supp Reserve Cost		34,434	-	34,434	88.28%	30,397	66,732	-	-	-	-
54	555	555980	RT Other PP Expense		585,141	-	585,141	88.28%	516,533	1,133,973	-	-	-	-
55	555	555990	TCR Settlements		(1,887,353)	-	(1,887,353)	88.28%	(1,666,061)	708,214	-	-	-	-
56	555	555995	Auction Revenue Rights		(39,046,055)	-	(39,046,055)	88.28%	(34,467,912)	14,651,719	-	-	-	-
57	555	555999	Purchased Power-Net Metering		115,691	-	115,691	88.28%	102,126	273,239	-	-	-	-
58	555	555XXX	Resource Capacity		-	11,674,263	11,674,263	88.42%	10,322,945	743,899	-	-	-	-
59	548	548202	Ammonia Expense		437,902	-	437,902	88.42%	387,214	(65,307)	-	-	-	-
60			Total FAC Eligible Production Revenues/Expenses:		115,723,897	-	115,723,897		105,274,332	(25,529,634)	-	-	-	-
NON-FUEL VARIABLE PRODUCTION EXPENSES														
61	447	447430	Aec -Off-Sys-Missouri	TB 09-2023	-	-	-	87.56%	-	-	-	-	-	-
62	447	447540	Oklahoma G R D A Off-System		-	-	-	87.56%	-	-	-	-	-	-
63	447	447610	Energy Imbalance -Arkansas		-	-	-	87.56%	-	-	-	-	-	-
64	447	447620	Energy Imbalance -Kansas		-	-	-	87.56%	-	-	-	-	-	-
65	447	447630	Energy Imbalance -Missouri		-	-	-	87.56%	-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
FUEL RELATED PRODUCTION REVENUES/EXPENSES															
1	411	411800	Gains-Disposition Emmiss Allow	TB 09-2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	447	447113	Gen Ark Off-Sys Sale-Resale		-	-	-	-	-	-	-	-	-	-	-
3	447	447124	Gen Ks Off-System Sale-Resale		-	-	-	-	-	-	-	-	-	-	-
4	447	447133	Gen Mo Off-Sys Sale-Resale		-	-	-	-	-	-	-	-	-	-	-
5	447	447143	Gen Ok Off-Sys Sales-Resale		-	-	-	-	-	-	-	-	-	-	-
6	447	447849	SPP IM Revenue - Wind		-	-	-	-	-	-	-	-	-	-	-
7	447	447850	SPP IM Revenue		-	-	-	-	-	-	-	-	-	-	-
8	447	447851	MJMEUC Revenue		-	-	-	-	-	-	-	-	-	-	-
9	447	447860	Bilateral/Off Line Aux Revenue		-	-	-	-	-	-	-	-	-	-	-
10	447	447861	MJMEUC FAC Revenue Excluding Long-Term Capacity		-	-	-	-	-	-	-	-	-	-	-
11	456	456075	REC Revenue		-	-	-	-	-	-	-	-	-	-	-
12	456	456210	REC Revenue - Wind		-	-	-	-	-	-	-	-	-	-	-
13	456	456215	REC Revenue - Wind Post-Stub Period		-	-	-	-	-	-	-	-	-	-	-
14	501	501002	MO Fuel Adj Current Period		-	-	-	-	-	-	-	-	-	-	-
15	501	501003	MO Fuel Adj Recovery		-	-	-	-	-	-	-	-	-	-	-
16	501	501011	Conv & Seminar-Fuel		-	-	-	-	-	-	-	-	-	-	-
17	501	501042	Fuel - Coal		-	-	-	-	-	-	-	-	-	-	-
18	501	501045	Fuel - Oil		-	-	-	-	-	-	-	-	-	-	-
19	501	501183	Sales Of Ash		-	-	-	-	-	-	-	-	-	-	-
20	501	501300	Fuel - Tires		-	-	-	-	-	-	-	-	-	-	-
21	501	501400	Ops Labor-Fuel Handling		-	-	-	-	-	63,420	-	-	-	-	-
22	501	501401	Ops Mtls-Fuel Handling		-	-	-	-	-	-	-	-	-	-	-
23	501	501601	Fuel Administration - Asbury		-	-	-	-	-	-	-	-	-	-	-
24	501	501604	Fuel Administration - Riverton		-	-	-	-	-	-	-	-	-	-	-
25	501	501605	Fuel Administration Plum Point		-	-	-	-	-	-	-	-	-	-	-
26	506	506201	Limestone Expense		-	-	-	-	-	-	-	-	-	-	-
27	506	506202	Ammonia Expense		-	-	-	-	-	-	-	-	-	-	-
28	506	506203	Powdered Activated Carbon		-	-	-	-	-	-	-	-	-	-	-
29	506	506204	Lime Expense		-	-	-	-	-	-	-	-	-	-	-
30	509	509052	REC-Emission Allow Expense		-	-	-	-	-	-	-	-	-	-	-
31	547	547210	Combust Turb Fuel Natural Gas		-	-	-	-	-	-	-	-	-	-	-
32	547	547213	Fuel - No 2 Oil Fuel		-	-	-	-	-	-	-	-	-	-	-
33	547	547300	MO/KS Deriv Unrecov Fuel Exp		-	-	-	-	-	-	-	-	-	-	-
34	547	547301	NonFAS133 Deriv (Gain)/Loss		-	-	-	-	-	-	-	-	-	-	-
35	547	547605	Fuel Adm State Line		-	-	-	-	-	-	-	-	-	-	-
36	547	547606	Fuel Adm Energy Center		-	-	-	-	-	6,620	-	-	-	-	-
37	547	547607	Fuel Adm E Traders Commission		-	-	-	-	-	-	-	-	-	-	-
38	555	555430	Direct Purchases		-	-	-	-	-	-	-	-	-	-	-
39	555	555700	TCR Unreal/Unrecov		-	-	-	-	-	-	-	-	-	-	-
40	555	555800	DA Asset Energy Purchase		-	-	-	-	-	-	-	-	-	-	-
41	555	555810	DA NonAsset Energy Purchase		-	-	-	-	-	-	-	-	-	-	-
42	555	555820	DA Virtual Energy Purchase		-	-	-	-	-	-	-	-	-	-	-
43	555	555840	DA Reg Up Cost		-	-	-	-	-	-	-	-	-	-	-
44	555	555850	DA Reg Down Cost		-	-	-	-	-	-	-	-	-	-	-
45	555	555860	DA Spin Reserve Cost		-	-	-	-	-	-	-	-	-	-	-
46	555	555870	DA Supp Reserve Cost		-	-	-	-	-	-	-	-	-	-	-
47	555	555880	DA Other PP Expense		-	-	-	-	-	-	-	-	-	-	-
48	555	555900	RT Asset Energy Purchase		-	-	-	-	-	-	-	-	-	-	-
49	555	555920	RT Virtual Energy Purchase		-	-	-	-	-	-	-	-	-	-	-
50	555	555940	RT Reg Up Cost		-	-	-	-	-	-	-	-	-	-	-
51	555	555950	RT Reg Down Cost		-	-	-	-	-	-	-	-	-	-	-
52	555	555960	RT Spin Reserve Cost		-	-	-	-	-	-	-	-	-	-	-
53	555	555970	RT Supp Reserve Cost		-	-	-	-	-	-	-	-	-	-	-
54	555	555980	RT Other PP Expense		-	-	-	-	-	-	-	-	-	-	-
55	555	555990	TCR Settlements		-	-	-	-	-	-	-	-	-	-	-
56	555	555995	Auction Revenue Rights		-	-	-	-	-	-	-	-	-	-	-
57	555	555999	Purchased Power-Net Metering		-	-	-	-	-	-	-	-	-	-	-
58	555	555XXX	Resource Capacity		-	-	-	-	-	-	-	-	-	-	-
59	548	548202	Ammonia Expense		-	-	-	-	-	-	-	-	-	-	-
60			Total FAC Eligible Production Revenues/Expenses:		-	-	-	-	-	70,040	-	-	-	-	-
NON-FUEL VARIABLE PRODUCTION EXPENSES															
61	447	447430	Aec -Off-Sys-Missouri	TB 09-2023	-	-	-	-	-	-	-	-	-	-	-
62	447	447540	Oklahoma G R D A Off-System		-	-	-	-	-	-	-	-	-	-	-
63	447	447610	Energy Imbalance -Arkansas		-	-	-	-	-	-	-	-	-	-	-
64	447	447620	Energy Imbalance -Kansas		-	-	-	-	-	-	-	-	-	-	-
65	447	447630	Energy Imbalance -Missouri		-	-	-	-	-	-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Staleline LTM Expenses (z)	American Water Annualization (aa)	Dept 115 O&M Normalization (bb)	Customer First Expenses (cc)	Pro Forma Adjustments (dd) = (j) + (cc)	Pro Forma Ending Balance (ee) = (i) + (dd)
FUEL RELATED PRODUCTION REVENUES/EXPENSES										
1	411	411800	Gains-Disposition Emmiss Allow	TB 09-2023	\$ -	\$ -	\$ -	\$ -	\$ 5	\$ -
2	447	447113	Gen Ark Off-Sys Sale-Resale		-	-	-	-	-	-
3	447	447124	Gen Ks Off-System Sale-Resale		-	-	-	-	-	-
4	447	447133	Gen Mo Off-Sys Sale-Resale		-	-	-	-	-	-
5	447	447143	Gen Ok Off-Sys Sales-Resale		-	-	-	-	-	-
6	447	447849	SPP IM Revenue - Wind		-	-	-	-	8,446,631	(40,916,149)
7	447	447850	SPP IM Revenue		-	-	-	-	(106,907,961)	(124,257,378)
8	447	447851	MJMEUC Revenue		-	-	-	-	-	-
9	447	447860	Bilateral/Off Line Aux Revenue		-	-	-	-	38,552	-
10	447	447861	MJMEUC FAC Revenue Excluding Long-Term Capacity		-	-	-	-	14,470,588	(2,249,308)
11	456	456075	REC Revenue		-	-	-	-	-	-
12	456	456210	REC Revenue - Wind		-	-	-	-	(78,612)	(419,642)
13	456	456215	REC Revenue - Wind Post-Stub Period		-	-	-	-	2,052,304	(2,911,826)
14	501	501002	MO Fuel Adj Current Period		-	-	-	-	34,468,600	-
15	501	501003	MO Fuel Adj Recovery		-	-	-	-	(60,279,425)	-
16	501	501011	Conv & Seminar-Fuel		-	-	-	-	-	-
17	501	501042	Fuel - Coal		-	-	-	-	(6,754,633)	11,779,499
18	501	501045	Fuel - Oil		-	-	-	-	(558,784)	974,471
19	501	501183	Sales Of Ash		-	-	-	-	-	-
20	501	501300	Fuel - Tires		-	-	-	-	-	-
21	501	501400	Ops Labor-Fuel Handling		-	-	-	-	8,561	159,090
22	501	501401	Ops Mtls-Fuel Handling		-	-	-	-	(70,683)	123,266
23	501	501601	Fuel Administration - Asbury		-	-	-	-	-	-
24	501	501604	Fuel Administration - Riverton		-	-	-	-	(357)	622
25	501	501605	Fuel Administration Plum Point		-	-	-	-	(41,469)	72,318
26	506	506201	Limestone Expense		-	-	-	-	(19,029)	93,795
27	506	506202	Ammonia Expense		-	-	-	-	(24,953)	122,995
28	506	506203	Powdered Activated Carbon		-	-	-	-	(12,838)	63,281
29	506	506204	Lime Expense		-	-	-	-	(52,826)	260,386
30	509	509052	REC-Emission Allow Expense		-	-	-	-	-	-
31	547	547210	Combust Turb Fuel Natural Gas		-	-	-	-	(32,140,959)	56,051,070
32	547	547213	Fuel - No 2 Oil Fuel		-	-	-	-	(1,433,379)	2,499,690
33	547	547300	MO/KS Deriv Unrecov Fuel Exp		-	-	-	-	25,344	-
34	547	547301	NonFAS133 Deriv (Gain)/Loss		-	-	-	-	(168,320)	293,535
35	547	547605	Fuel Adm State Line		-	-	-	-	-	-
36	547	547606	Fuel Adm Energy Center		-	-	-	-	894	16,607
37	547	547607	Fuel Adm E Traders Commission		-	-	-	-	-	-
38	555	555430	Direct Purchases		-	-	-	-	2,238,021	34,206,005
39	555	555700	TCR Unreal/Unrecov		-	-	-	-	-	-
40	555	555800	DA Asset Energy Purchase		-	-	-	-	71,201,689	103,634,612
41	555	555810	DA NonAsset Energy Purchase		-	-	-	-	-	-
42	555	555820	DA Virtual Energy Purchase		-	-	-	-	194,623	283,276
43	555	555840	DA Reg Up Cost		-	-	-	-	833,147	1,212,652
44	555	555850	DA Reg Down Cost		-	-	-	-	186,004	270,730
45	555	555860	DA Spin Reserve Cost		-	-	-	-	1,075,966	1,566,077
46	555	555870	DA Supp Reserve Cost		-	-	-	-	384,432	559,543
47	555	555880	DA Other PP Expense		-	-	-	-	4,328,675	6,300,420
48	555	555900	RT Asset Energy Purchase		-	-	-	-	22,386,918	32,584,333
49	555	555920	RT Virtual Energy Purchase		-	-	-	-	-	-
50	555	555940	RT Reg Up Cost		-	-	-	-	1,451,733	2,113,009
51	555	555950	RT Reg Down Cost		-	-	-	-	859,879	1,251,560
52	555	555960	RT Spin Reserve Cost		-	-	-	-	919,601	1,338,486
53	555	555970	RT Supp Reserve Cost		-	-	-	-	66,732	97,129
54	555	555980	RT Other PP Expense		-	-	-	-	1,133,973	1,650,506
55	555	555990	TCR Settlements		-	-	-	-	708,214	(957,847)
56	555	555995	Auction Revenue Rights		-	-	-	-	14,651,719	(19,816,193)
57	555	555999	Purchased Power-Net Metering		-	-	-	-	273,239	375,366
58	555	555XXX	Resource Capacity		-	-	-	-	743,899	11,066,844
59	548	548202	Ammonia Expense		-	-	-	-	(65,307)	321,907
60			Total FAC Eligible Production Revenues/Expenses:		-	-	-	-	(25,459,593)	79,814,739
NON-FUEL VARIABLE PRODUCTION EXPENSES										
61	447	447430	Aec -Off-Sys-Missouri	TB 09-2023	-	-	-	-	-	-
62	447	447540	Oklahoma G R D A Off-System		-	-	-	-	-	-
63	447	447610	Energy Imbalance -Arkansas		-	-	-	-	-	-
64	447	447620	Energy Imbalance -Kansas		-	-	-	-	-	-
65	447	447630	Energy Imbalance -Missouri		-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	Missouri Test Year Allocations (h)	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	Fuel and Purchased Power Expenses (j)	Generation O&M Normalization (k)	Vegetation Normalization (l)	Customer Facilities Expenses (m)	Uncollectible Expense (n)
66	447	447640	Energy Imbalance -Oklahoma		-	-	-	87.56%	-	-	-	-	-	-
67	447	447800	Insurance – SPP IM Revenue		1,831,224	(1,831,224)	-	87.56%	-	-	-	-	-	-
68	456	456250	Misc Revenue - Wind		14,323,051	-	14,323,051	88.60%	12,690,885	-	-	-	-	-
69	407	407430	Asbury Retire-KS19EPDE223RTS		-	-	-	0.00%	-	-	-	-	-	-
70	407	407431	Asbury Retire OKPUD201800133		-	-	-	0.00%	-	-	-	-	-	-
71	421	421022	MO lat I Amrt O&M ER-2010-0130		-	-	-	100.00%	-	-	-	-	-	-
72	421	421027	MO lat II Amrt OM ER-2011-0004		-	-	-	100.00%	-	-	-	-	-	-
73	421	421029	MO PlmPt Amrt O&M ER-2011-0004		-	-	-	100.00%	-	-	-	-	-	-
74	501	501001	Kansas Fuel Adj		1,119,852	-	1,119,852	0.00%	-	-	-	-	-	-
75	501	501004	Fuel Constr Acctg Iatan2 Def		-	-	-	100.00%	-	-	-	-	-	-
76	501	501005	Okla Fuel Cost Adj		(480,773)	-	(480,773)	0.00%	-	-	-	-	-	-
77	501	501006	Arkansas Fuel Adjustment		4,007,074	-	4,007,074	0.00%	-	-	-	-	-	-
78	501	501910	Amrt SWPA Oz Beach-AR		(14,654)	-	(14,654)	0.00%	-	-	-	-	-	-
79	501	501920	Amrt SWPA Oz Beach-KS		-	-	-	0.00%	-	-	-	-	-	-
80	501	501930	Amrt SWPA Oz Beach-MO		-	-	-	100.00%	-	-	-	-	-	-
81	501	501940	Amrt SWPA Oz Beach-OK		-	-	-	0.00%	-	-	-	-	-	-
82	501	501950	Storm URI 5% Def Fuel Costs		-	-	-	100.00%	-	-	-	-	-	-
83	501	501952	KS Storm Uri Amortization		558,698	-	558,698	0.00%	-	-	-	-	-	-
84	501	501954	OK Storm Uri Amortization		630,555	-	630,555	0.00%	-	-	-	-	-	-
85	502	502084	Exp Of Coal Handling System		-	-	-	88.28%	-	-	-	-	-	-
86	502	502093	Exp Of Feedwater System		-	-	-	88.28%	-	-	-	-	-	-
87	502	502096	Exp To H2O Supply System		128,352	-	128,352	88.28%	113,303	-	(26,330)	-	-	-
88	502	502099	Exp Of Bottom & Fly Ash System		-	-	-	88.28%	-	-	-	-	-	-
89	502	502102	Exp Of Instrmnt & Meter Boiler		-	-	-	88.28%	-	-	-	-	-	-
90	502	502103	Expense of CEMS Equipment		-	-	-	88.28%	-	-	-	-	-	-
91	502	502105	Exp Of Draft Equipment		-	-	-	88.28%	-	-	-	-	-	-
92	502	502108	Exp Of Steam Boiler		45,839	-	45,839	88.28%	40,465	-	4,112	-	-	-
93	502	502109	Boiler Ops & Supervision		218,928	-	218,928	88.28%	193,259	-	(506)	-	-	-
94	502	502114	Steam Expenses - Other		950,267	-	950,267	88.28%	838,848	-	107,315	-	-	-
95	510	510030	Mtce Supervision & Engineer		786,242	-	786,242	88.28%	694,056	-	(44,283)	-	-	-
96	510	510994	Iatan2 Mtc Rg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
97	510	510995	IatCom Mtc Rg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
98	510	510996	PP Mtc Trk Rg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
99	510	510999	PP Mtc Trk Rg Adj ER2011-0004		-	-	-	100.00%	-	-	-	-	-	-
100	512	512138	Mtce Coalhandling		-	-	-	88.28%	-	-	-	-	-	-
101	512	512139	Mtce Of Rotary Dumper		95	-	95	88.28%	84	-	-	-	-	-
102	512	512141	Mtce Of Coal Sampler & Lab		-	-	-	88.28%	-	-	-	-	-	-
103	512	512144	Mtce Of C.E.M. Equipment		-	-	-	88.28%	-	-	-	-	-	-
104	512	512147	Mtce Of Coal Dozers		-	-	-	88.28%	-	-	-	-	-	-
105	512	512150	Mtce Of Feeders		-	-	-	88.28%	-	-	-	-	-	-
106	512	512153	Mtce Of Bottom & Fly Ash Syste		23,054	-	23,054	88.28%	20,351	-	(2,718)	-	-	-
107	512	512156	Mtce Instrmnt & Meters Boiler		-	-	-	88.28%	-	-	-	-	-	-
108	512	512159	Mtce Of Precipitator		-	-	-	88.28%	-	-	-	-	-	-
109	512	512160	Mtce Of Furnace		-	-	-	88.28%	-	-	-	-	-	-
110	512	512161	Mtce Of Cyclones		-	-	-	88.28%	-	-	-	-	-	-
111	512	512162	Mtce Of Draft Systems		-	-	-	88.28%	-	-	-	-	-	-
112	512	512163	Mtce Of Feedwater System Equip		-	-	-	88.28%	-	-	-	-	-	-
113	512	512164	Mtce Of Fuel Oil & Igniter Sys		-	-	-	88.28%	-	-	-	-	-	-
114	512	512165	Mtce Of Boiler Plant-Other		2,539,107	-	2,539,107	88.28%	2,241,397	-	20,935	-	-	-
115	512	512166	Mtce Of Burners		-	-	-	88.28%	-	-	-	-	-	-
116	512	512167	Mtce Of Boiler Drums & Headers		-	-	-	88.28%	-	-	-	-	-	-
117	512	512168	Sel Catalytic Reduction - Mtce		-	-	-	88.28%	-	-	-	-	-	-
118	512	512169	Mtce - Water Supply System		-	-	-	88.28%	-	-	-	-	-	-
119	513	513122	Mtce Of Electrical Equipment		-	-	-	88.28%	-	-	-	-	-	-
120	513	513168	Mtce Of Turbine Plant		349,580	-	349,580	88.28%	308,592	-	130,214	-	-	-
121	513	513172	Mtce Of Turbine Inst. & Meters		-	-	-	88.28%	-	-	-	-	-	-
122	513	513173	Mtce Of Hydrogen System		-	-	-	88.28%	-	-	-	-	-	-
123	513	513174	Mtce Of Cooling Tower		15,566	-	15,566	88.28%	13,741	-	1,562	-	-	-
124	513	513175	Mtce Of Cooling Lake		3,327	-	3,327	88.28%	2,937	-	63,174	-	-	-
125	513	513178	Mtce Of Electrical Equipment		1,975	-	1,975	88.28%	1,743	-	-	-	-	-
126	513	513181	Mtce Of Condensing Equipment		-	-	-	88.28%	-	-	-	-	-	-
127	513	513182	Mtce Of Lube/Control Oil Equip		-	-	-	88.28%	-	-	-	-	-	-
128			Less: Off-System Fuel & Purchase Power (Energy):		-	-	-	-	-	-	-	-	-	-
129			Total Variable Production Expenses:		27,037,361	(1,831,224)	25,206,137	-	17,159,661	-	253,474	-	-	-

NON-FUEL FIXED PRODUCTION EXPENSES

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
66	447	447640	Energy Imbalance -Oklahoma		-	-	-	-	-	-	-	-	-	-	-
67	447	447800	Insurance – SPP IM Revenue		-	-	-	-	-	-	-	-	-	-	-
68	456	456250	Misc Revenue - Wind		-	-	-	-	-	-	-	-	-	-	-
69	407	407430	Asbury Retire-KS19EPDE223RTS		-	-	-	-	-	-	-	-	-	-	-
70	407	407431	Asbury Retire OKPUD201800133		-	-	-	-	-	-	-	-	-	-	-
71	421	421022	MO lat I Amrt O&M ER-2010-0130		-	-	-	-	-	-	-	-	-	-	-
72	421	421027	MO lat II Amrt OM ER-2011-0004		-	-	-	-	-	-	-	-	-	-	-
73	421	421029	MO PlmPt Amrt O&M ER-2011-0004		-	-	-	-	-	-	-	-	-	-	-
74	501	501001	Kansas Fuel Adj		-	-	-	-	-	-	-	-	-	-	-
75	501	501004	Fuel Constr Acctg Iatan2 Def		-	-	-	-	-	-	-	-	-	-	-
76	501	501005	Okla Fuel Cost Adj		-	-	-	-	-	-	-	-	-	-	-
77	501	501006	Arkansas Fuel Adjustment		-	-	-	-	-	-	-	-	-	-	-
78	501	501910	Amrt SWPA Oz Beach-AR		-	-	-	-	-	-	-	-	-	-	-
79	501	501920	Amrt SWPA Oz Beach-KS		-	-	-	-	-	-	-	-	-	-	-
80	501	501930	Amrt SWPA Oz Beach-MO		-	-	-	-	-	-	-	-	-	-	-
81	501	501940	Amrt SWPA Oz Beach-OK		-	-	-	-	-	-	-	-	-	-	-
82	501	501950	Storm URI 5% Def Fuel Costs		-	-	-	-	-	-	-	-	-	-	-
83	501	501952	KS Storm Uri Amortization		-	-	-	-	-	-	-	-	-	-	-
84	501	501954	OK Storm Uri Amortization		-	-	-	-	-	-	-	-	-	-	-
85	502	502084	Exp Of Coal Handling System		-	-	-	-	-	-	-	-	-	-	-
86	502	502093	Exp Of Feedwater System		-	-	-	-	-	-	-	-	-	-	-
87	502	502096	Exp To H2O Supply System		-	-	-	-	-	-	-	-	-	-	-
88	502	502099	Exp Of Bottom & Fly Ash System		-	-	-	-	-	-	-	-	-	-	-
89	502	502102	Exp Of Instrmnt & Meter Boiler		-	-	-	-	-	-	-	-	-	-	-
90	502	502103	Expense of CEMS Equipment		-	-	-	-	-	-	-	-	-	-	-
91	502	502105	Exp Of Draft Equipment		-	-	-	-	-	-	-	-	-	-	-
92	502	502108	Exp Of Steam Boiler		-	-	-	-	-	-	-	-	-	-	-
93	502	502109	Boiler Ops & Supervision		-	-	-	-	-	67,196	-	-	-	-	-
94	502	502114	Steam Expenses - Other		-	-	-	-	-	-	-	-	-	-	-
95	510	510030	Mtce Supervision & Engineer		-	-	-	-	-	33,708	-	-	-	-	-
96	510	510994	Iatan2 Mtc Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-	-
97	510	510995	IatCom Mtc Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-	-
98	510	510996	PP Mtc Trk Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-	-
99	510	510999	PP Mtc Trk Rg Adj ER2011-0004		-	-	-	-	-	-	-	-	-	-	-
100	512	512138	Mtce Coalhandling		-	-	-	-	-	-	-	-	-	-	-
101	512	512139	Mtce Of Rotary Dumper		-	-	-	-	-	35	-	-	-	-	-
102	512	512141	Mtce Of Coal Sampler & Lab		-	-	-	-	-	-	-	-	-	-	-
103	512	512144	Mtce Of C.E.M. Equipment		-	-	-	-	-	-	-	-	-	-	-
104	512	512147	Mtce Of Coal Dozers		-	-	-	-	-	-	-	-	-	-	-
105	512	512150	Mtce Of Feeders		-	-	-	-	-	-	-	-	-	-	-
106	512	512153	Mtce Of Bottom & Fly Ash Syste		-	-	-	-	-	156	-	-	-	-	-
107	512	512156	Mtce Instrmnt & Meters Boiler		-	-	-	-	-	-	-	-	-	-	-
108	512	512159	Mtce Of Precipitator		-	-	-	-	-	-	-	-	-	-	-
109	512	512160	Mtce Of Furnace		-	-	-	-	-	-	-	-	-	-	-
110	512	512161	Mtce Of Cyclones		-	-	-	-	-	-	-	-	-	-	-
111	512	512162	Mtce Of Draft Systems		-	-	-	-	-	-	-	-	-	-	-
112	512	512163	Mtce Of Feedwater System Equip		-	-	-	-	-	-	-	-	-	-	-
113	512	512164	Mtce Of Fuel Oil & Igniter Sys		-	-	-	-	-	-	-	-	-	-	-
114	512	512165	Mtce Of Boiler Plant-Other		-	-	-	-	-	21,230	-	-	-	-	-
115	512	512166	Mtce Of Burners		-	-	-	-	-	-	-	-	-	-	-
116	512	512167	Mtce Of Boiler Drums & Headers		-	-	-	-	-	-	-	-	-	-	-
117	512	512168	Sel Catalytic Reduction - Mtce		-	-	-	-	-	-	-	-	-	-	-
118	512	512169	Mtce - Water Supply System		-	-	-	-	-	-	-	-	-	-	-
119	513	513122	Mtce Of Electrical Equipment		-	-	-	-	-	-	-	-	-	-	-
120	513	513168	Mtce Of Turbine Plant		-	-	-	-	-	17,574	-	-	-	-	-
121	513	513172	Mtce Of Turbine Inst. & Meters		-	-	-	-	-	-	-	-	-	-	-
122	513	513173	Mtce Of Hydrogen System		-	-	-	-	-	-	-	-	-	-	-
123	513	513174	Mtce Of Cooling Tower		-	-	-	-	-	-	-	-	-	-	-
124	513	513175	Mtce Of Cooling Lake		-	-	-	-	-	-	-	-	-	-	-
125	513	513178	Mtce Of Electrical Equipment		-	-	-	-	-	-	-	-	-	-	-
126	513	513181	Mtce Of Condensing Equipment		-	-	-	-	-	-	-	-	-	-	-
127	513	513182	Mtce Of Lube/Control Oil Equip		-	-	-	-	-	-	-	-	-	-	-
128			Less: Off-System Fuel & Purchase Power (Energy):		-	-	-	-	-	-	-	-	-	-	-
129			Total Variable Production Expenses:		-	-	-	-	-	139,900	-	-	-	-	-

NON-FUEL FIXED PRODUCTION EXPENSES

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
66	447	447640	Energy Imbalance -Oklahoma		-	-	-	-	-	-
67	447	447800	Insurance – SPP IM Revenue		-	-	-	-	-	-
68	456	456250	Misc Revenue - Wind		-	-	-	-	-	12,690,885
69	407	407430	Asbury Retire-KS19EPDE223RTS		-	-	-	-	-	-
70	407	407431	Asbury Retire OKPUD201800133		-	-	-	-	-	-
71	421	421022	MO lat I Amrt O&M ER-2010-0130		-	-	-	-	-	-
72	421	421027	MO lat II Amrt OM ER-2011-0004		-	-	-	-	-	-
73	421	421029	MO PlmPt Amrt O&M ER-2011-0004		-	-	-	-	-	-
74	501	501001	Kansas Fuel Adj		-	-	-	-	-	-
75	501	501004	Fuel Constr Acctg Iatan2 Def		-	-	-	-	-	-
76	501	501005	Okla Fuel Cost Adj		-	-	-	-	-	-
77	501	501006	Arkansas Fuel Adjustment		-	-	-	-	-	-
78	501	501910	Amrt SWPA Oz Beach-AR		-	-	-	-	-	-
79	501	501920	Amrt SWPA Oz Beach-KS		-	-	-	-	-	-
80	501	501930	Amrt SWPA Oz Beach-MO		-	-	-	-	-	-
81	501	501940	Amrt SWPA Oz Beach-OK		-	-	-	-	-	-
82	501	501950	Storm URI 5% Def Fuel Costs		-	-	-	-	-	-
83	501	501952	KS Storm Uri Amortization		-	-	-	-	-	-
84	501	501954	OK Storm Uri Amortization		-	-	-	-	-	-
85	502	502084	Exp Of Coal Handling System		-	-	-	-	-	-
86	502	502093	Exp Of Feedwater System		-	-	-	-	-	-
87	502	502096	Exp To H2O Supply System		-	-	-	-	(26,330)	86,973
88	502	502099	Exp Of Bottom & Fly Ash System		-	-	-	-	-	-
89	502	502102	Exp Of Instrmnt & Meter Boiler		-	-	-	-	-	-
90	502	502103	Expense of CEMS Equipment		-	-	-	-	-	-
91	502	502105	Exp Of Draft Equipment		-	-	-	-	-	-
92	502	502108	Exp Of Steam Boiler		-	-	-	-	-	-
93	502	502109	Boiler Ops & Supervision		-	-	-	-	4,112	44,577
94	502	502114	Steam Expenses - Other		-	-	-	-	66,690	259,949
95	510	510030	Mtce Supervision & Engineer		-	-	-	-	107,315	946,163
96	510	510994	Iatan2 Mtc Rg Adj Amortization		-	-	-	-	(10,575)	683,480
97	510	510995	IatCom Mtc Rg Adj Amortization		-	-	-	-	-	-
98	510	510996	PP Mtc Trk Rg Adj Amortization		-	-	-	-	-	-
99	510	510999	PP Mtc Trk Reg Adj ER2011-0004		-	-	-	-	-	-
100	512	512138	Mtce Coalhandling		-	-	-	-	-	-
101	512	512139	Mtce Of Rotary Dumper		-	-	-	-	-	-
102	512	512141	Mtce Of Coal Sampler & Lab		-	-	-	-	35	120
103	512	512144	Mtce Of C.E.M. Equipment		-	-	-	-	-	-
104	512	512147	Mtce Of Coal Dozers		-	-	-	-	-	-
105	512	512150	Mtce Of Feeders		-	-	-	-	-	-
106	512	512153	Mtce Of Bottom & Fly Ash Syste		-	-	-	-	(2,562)	17,789
107	512	512156	Mtce Instrmnt & Meters Boiler		-	-	-	-	-	-
108	512	512159	Mtce Of Precipitator		-	-	-	-	-	-
109	512	512160	Mtce Of Furnace		-	-	-	-	-	-
110	512	512161	Mtce Of Cyclones		-	-	-	-	-	-
111	512	512162	Mtce Of Draft Systems		-	-	-	-	-	-
112	512	512163	Mtce Of Feedwater System Equip		-	-	-	-	-	-
113	512	512164	Mtce Of Fuel Oil & Igniter Sys		-	-	-	-	-	-
114	512	512165	Mtce Of Boiler Plant-Other		-	-	-	-	42,166	2,283,563
115	512	512166	Mtce Of Burners		-	-	-	-	-	-
116	512	512167	Mtce Of Boiler Drums & Headers		-	-	-	-	-	-
117	512	512168	Sel Catalytic Reduction - Mtce		-	-	-	-	-	-
118	512	512169	Mtce - Water Supply System		-	-	-	-	-	-
119	513	513122	Mtce Of Electrical Equipment		-	-	-	-	-	-
120	513	513168	Mtce Of Turbine Plant		-	-	-	-	147,788	456,380
121	513	513172	Mtce Of Turbine Inst. & Meters		-	-	-	-	-	-
122	513	513173	Mtce Of Hydrogen System		-	-	-	-	-	-
123	513	513174	Mtce Of Cooling Tower		-	-	-	-	1,562	15,303
124	513	513175	Mtce Of Cooling Lake		-	-	-	-	63,174	66,111
125	513	513178	Mtce Of Electrical Equipment		-	-	-	-	-	1,743
126	513	513181	Mtce Of Condensing Equipment		-	-	-	-	-	-
127	513	513182	Mtce Of Lube/Control Oil Equip		-	-	-	-	-	-
128			Less: Off-System Fuel & Purchase Power (Energy):		-	-	-	-	-	-
129			Total Variable Production Expenses:		-	-	-	-	393,374	17,553,035

NON-FUEL FIXED PRODUCTION EXPENSES

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	Missouri Test Year Allocations (h)	Total Missouri	REV ADJ 1/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	Fuel and Purchased Power Expenses (j)	Generation O&M Normalization (k)	Vegetation Normalization (l)	Customer Facilities Expenses (m)	Uncollectible Expense (n)
130	500	500011	Conv & Seminar-Operations	TB 09-2023	11,437	-	11,437	88.42%	10,113	-	-	-	-	-
131	500	500035	Professional Assc Dues-Prod		-	-	-	88.42%	-	-	-	-	-	-
132	500	500036	Opr Spr & Eng-Air Abate&Monit		57,709	-	57,709	88.42%	51,029	-	7,025	-	-	-
133	500	500037	Op Supv-Water Monit & Compliance		-	-	-	88.42%	-	-	-	-	-	-
134	500	500038	Op Supv-Solid Wste Monit&Compl		-	-	-	88.42%	-	-	-	-	-	-
135	500	500039	Operation Supervision & Eng		712,913	-	712,913	88.42%	630,392	-	45,154	-	-	-
136	500	500040	Oper Supervision Plum Point		4,794	-	4,794	88.42%	4,239	-	-	-	-	-
137	500	500041	Oper Supervision Iatan Common		3,196	-	3,196	88.42%	2,826	-	-	-	-	-
138	500	500046	Micro Software-Production		-	-	-	88.42%	-	-	-	-	-	-
139	500	500180	Regulatory & Environm Report		-	-	-	88.42%	-	-	-	-	-	-
140	500	500994	IatanII Op Rg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
141	500	500995	IatCom Op Reg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
142	500	500996	PP Op Trk Reg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
143	500	500999	PP Op Trk Reg Adj ER-2011-0004		-	-	-	100.00%	-	-	-	-	-	-
144	505	505112	Exp-Condens & Cooling H2O Sys		-	-	-	88.42%	-	-	-	-	-	-
145	505	505117	Exp Of Lube Oil System		-	-	-	88.42%	-	-	-	-	-	-
146	505	505118	Expense of Generator		-	-	-	88.42%	-	-	-	-	-	-
147	505	505120	Exp Of Turbine Plant		626	-	626	88.42%	554	-	825	-	-	-
148	505	505422	Electric Expense - Iatan		291,960	-	291,960	88.42%	258,165	-	585	-	-	-
149	505	505426	Electric Ops & Supervision		182,196	-	182,196	88.42%	161,106	-	-	-	-	-
150	506	506025	Safety Expenses-Prod		36,597	-	36,597	88.42%	32,360	-	2,975	-	-	-
151	506	506126	Misc Steam Power Expenses		416,859	-	416,859	88.42%	368,607	-	140,412	-	-	-
152	506	506168	Exp of Catalytic Reducer - Opr		-	-	-	88.42%	-	-	-	-	-	-
153	506	506173	Exp of Scrubber		-	-	-	88.42%	-	-	-	-	-	-
154	506	506175	Exp of Baghouse		-	-	-	88.42%	-	-	-	-	-	-
155	506	506205	Ash and FGD By product Disposa		-	-	-	88.42%	-	-	-	-	-	-
156	507	507129	Rents - Energy Supply		61,066	-	61,066	88.42%	53,997	-	(27,275)	-	-	-
157	511	511127	Mtce Of Structures		639,063	-	639,063	88.42%	565,090	-	72,315	-	-	-
158	511	511132	Mtce Of Structures - Environ		-	-	-	88.42%	-	-	-	-	-	-
159	511	511135	Mtce Of Structures - Other		-	-	-	88.42%	-	-	-	-	-	-
160	514	514144	Mtce of C.E.M. Equipment		-	-	-	88.42%	-	-	-	-	-	-
161	514	514158	Mtc Of Auxillary Plant Equip		-	-	-	88.42%	-	-	-	-	-	-
162	514	514168	Mtce of SCR Catalytic Reducer		-	-	-	88.42%	-	-	-	-	-	-
163	514	514171	Mtce Of Misc Steam Plant		76,212	-	76,212	88.42%	67,391	-	25,542	-	-	-
164	514	514173	Mtce of Scrubber		-	-	-	88.42%	-	-	-	-	-	-
165	514	514174	Mtce of PAC System		-	-	-	88.42%	-	-	-	-	-	-
166	514	514175	Mtce of Baghouse		-	-	-	88.42%	-	-	-	-	-	-
167	514	514176	Mtce of Hydrator		-	-	-	88.42%	-	-	-	-	-	-
168	535	535011	Conv & Seminar-Hydro		298	-	298	88.42%	263	-	2,542	-	-	-
169	535	535301	Oper Supervision & Eng-Hydro		48,769	-	48,769	88.42%	43,124	-	(1,519)	-	-	-
170	537	537316	Other Expenses - Hydro		306,195	-	306,195	88.42%	270,752	-	(187,971)	-	-	-
171	538	538325	Electric Expenses - Hydro		96,095	-	96,095	88.42%	84,972	-	(1,689)	-	-	-
172	539	539025	Safety Expenses-Hydro		51,837	-	51,837	88.42%	45,837	-	(288)	-	-	-
173	539	539332	Misc Hydro Generation Exp		249,509	-	249,509	88.42%	220,628	-	8,458	-	-	-
174	541	541304	Maint Supervision & Eng-Hydro		39,992	-	39,992	88.42%	35,362	-	125	-	-	-
175	542	542307	House Expenses - Hydro		23,719	-	23,719	88.42%	20,974	-	2,133	-	-	-
176	542	542337	Maint Of Structures - Hydro		10,612	-	10,612	88.42%	9,383	-	1,446	-	-	-
177	543	543334	Maint Reservoirs Dam & Waterwy		141,399	-	141,399	88.42%	125,032	-	18,131	-	-	-
178	544	544340	Maint Of Electric Plant- Hydro		72,058	-	72,058	88.42%	63,717	-	2,848	-	-	-
179	545	545343	Maint-Hydro Plt Not Recreation		76,951	-	76,951	88.42%	68,044	-	11,606	-	-	-
180	545	545346	Maint-Misc Hydro Plt-Recreatn		50,884	-	50,884	88.42%	44,994	-	(187)	-	-	-
181	546	546011	Conv & Seminars		10,923	-	10,923	88.42%	9,659	-	(3,712)	-	-	-
182	546	546204	Oper Super&Eng-Air Abate&Monit		76,456	-	76,456	88.42%	67,606	-	(3,046)	-	-	-
183	546	546205	Op Supv - Environmental		194,957	-	194,957	88.42%	172,391	-	(4,839)	-	-	-
184	546	546207	Oper Supervision & Eng		2,108,026	-	2,108,026	88.42%	1,864,018	-	1,620	-	-	-
185	546	546999	Wind Ops to eliminate		3,020,906	-	3,020,906	88.60%	2,676,663	-	-	-	-	-
186	547	547603	Fuel Adm Riverton Gas		-	-	-	88.28%	-	-	-	-	-	-
187	548	548123	Exp Of Prime Movers		3,645,087	-	3,645,087	88.42%	3,223,162	-	(7,676)	-	-	-
188	548	548124	Exp of Environmental Devices		296,662	-	296,662	88.42%	262,323	-	(34,072)	-	-	-
189	548	548125	Exp of Generators		62,412	-	62,412	88.42%	55,188	-	(40,663)	-	-	-
190	548	548126	Exp of Accessory Elec Equip		35,378	-	35,378	88.42%	31,283	-	2,519	-	-	-
191	548	548216	Gener Exp - Water Injection Sys		-	-	-	88.42%	-	-	2,189	-	-	-
192	548	548219	Generation Expense - Other		729,416	-	729,416	88.42%	644,985	-	(1,057)	-	-	-
193	548	548300	EXP SOLAR		40,930	-	40,930	100.00%	40,930	-	-	-	-	-
194	548	548301	Exp of H2O Supply System		5,656	-	5,656	88.42%	5,001	-	-	-	-	-
195	549	549025	Safety Expenses-Comb Turbine		252,689	-	252,689	88.42%	223,440	-	34,808	-	-	-
196	549	549046	Micro Software - Comb Turbine		3,779	-	3,779	88.42%	3,342	-	(944)	-	-	-
197	549	549120	Exp of Misc Other Power		1,055,773	-	1,055,773	88.42%	933,565	-	26,306	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees	Pension/OPEB Expense
(a)	(b)	(c)	(d)	(e)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	
130	500	500011	Conv & Seminar-Operations	TB 09-2023	-	-	-	-	-	-	-	-	-	-	-
131	500	500035	Professional Assc Dues-Prod		-	-	-	-	-	-	-	-	-	-	-
132	500	500036	Opr Spr & Eng-Air Abate&Monit		-	-	-	-	-	9,922	-	-	-	-	-
133	500	500037	Op Supv-Water Monit & Compliance		-	-	-	-	-	-	-	-	-	-	-
134	500	500038	Op Supv-Solid Wste Monit&Compl		-	-	-	-	-	-	-	-	-	-	-
135	500	500039	Operation Supervision & Eng		-	-	-	-	-	140,039	-	-	-	-	-
136	500	500040	Oper Supervision Plum Point		-	-	-	-	-	1,810	-	-	-	-	-
137	500	500041	Oper Supervision Iatan Common		-	-	-	-	-	1,207	-	-	-	-	-
138	500	500046	Micro Software-Production		-	-	-	-	-	-	-	-	-	-	-
139	500	500180	Regulatory & Environ Report		-	-	-	-	-	-	-	-	-	-	-
140	500	500994	IatanII Op Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-	-
141	500	500995	IatCom Op Reg Adj Amortization		-	-	-	-	-	-	-	-	-	-	-
142	500	500996	PP Op Trk Reg Adj Amortization		-	-	-	-	-	-	-	-	-	-	-
143	500	500999	PP Op Trk Reg Adj ER-2011-0004		-	-	-	-	-	-	-	-	-	-	-
144	505	505112	Exp-Condens & Cooling H2O Sys		-	-	-	-	-	-	-	-	-	-	-
145	505	505117	Exp Of Lube Oil System		-	-	-	-	-	-	-	-	-	-	-
146	505	505118	Expense of Generator		-	-	-	-	-	-	-	-	-	-	-
147	505	505120	Exp Of Turbine Plant		-	-	-	-	-	-	-	-	-	-	-
148	505	505422	Electric Expense - Iatan		-	-	-	-	-	-	-	-	-	-	-
149	505	505426	Electric Ops & Supervision		-	-	-	-	-	68,223	-	-	-	-	-
150	506	506025	Safety Expenses-Prod		-	-	-	-	-	-	-	-	-	-	-
151	506	506126	Misc Steam Power Expenses		-	-	-	-	-	36,928	-	-	-	-	-
152	506	506168	Exp of Catalytic Reducer - Opr		-	-	-	-	-	-	-	-	-	-	-
153	506	506173	Exp of Scrubber		-	-	-	-	-	-	-	-	-	-	-
154	506	506175	Exp of Baghouse		-	-	-	-	-	-	-	-	-	-	-
155	506	506205	Ash and FGD By product Disposa		-	-	-	-	-	-	-	-	-	-	-
156	507	507129	Rents - Energy Supply		-	-	-	-	-	-	-	-	-	-	-
157	511	511127	Mtce Of Structures		-	-	-	-	-	-	-	-	-	-	-
158	511	511132	Mtce Of Structures - Environ		-	-	-	-	-	-	-	-	-	-	-
159	511	511135	Mtce Of Structures - Other		-	-	-	-	-	-	-	-	-	-	-
160	514	514144	Mtce of C.E.M. Equipment		-	-	-	-	-	-	-	-	-	-	-
161	514	514158	Mtc Of Auxillary Plant Equip		-	-	-	-	-	-	-	-	-	-	-
162	514	514168	Mtce of SCR Catalytic Reducer		-	-	-	-	-	-	-	-	-	-	-
163	514	514171	Mtce Of Misc Steam Plant		-	-	-	-	-	8,533	-	-	-	-	-
164	514	514173	Mtce of Scrubber		-	-	-	-	-	-	-	-	-	-	-
165	514	514174	Mtce of PAC System		-	-	-	-	-	-	-	-	-	-	-
166	514	514175	Mtce of Baghouse		-	-	-	-	-	-	-	-	-	-	-
167	514	514176	Mtce of Hydrator		-	-	-	-	-	-	-	-	-	-	-
168	535	535011	Conv & Seminar-Hydro		-	-	-	-	-	112	-	-	-	-	-
169	535	535301	Oper Supervision & Eng-Hydro		-	-	-	-	-	16,184	-	-	-	-	-
170	537	537316	Other Expenses - Hydro		-	-	-	-	-	6,437	-	-	-	-	-
171	538	538325	Electric Expenses - Hydro		-	-	-	-	-	22,885	-	-	-	-	-
172	539	539025	Safety Expenses-Hydro		-	-	-	-	-	14,196	-	-	-	-	-
173	539	539332	Misc Hydro Generation Exp		-	-	-	-	-	21,374	-	-	-	-	-
174	541	541304	Maint Supervision & Eng-Hydro		-	-	-	-	-	14,712	-	-	-	-	-
175	542	542307	House Expenses - Hydro		-	-	-	-	-	8,613	-	-	-	-	-
176	542	542337	Maint Of Structures - Hydro		-	-	-	-	-	3,775	-	-	-	-	-
177	543	543334	Maint Reservoirs Dam & Waterwy		-	-	-	-	-	29,268	-	-	-	-	-
178	544	544340	Maint Of Electric Plant- Hydro		-	-	-	-	-	25,356	-	-	-	-	-
179	545	545343	Maint-Hydro Plt Not Recreation		-	-	-	-	-	26,437	-	-	-	-	-
180	545	545346	Maint-Misc Hydro Plt-Recreatn		-	-	-	-	-	11,791	-	-	-	-	-
181	546	546011	Conv & Seminars		-	-	-	-	-	1,518	-	-	-	-	-
182	546	546204	Oper Super&Eng-Air Abate&Monit		-	-	-	-	-	18,402	-	-	-	-	-
183	546	546205	Op Supv - Environmental		-	-	-	-	-	42,668	-	-	-	-	-
184	546	546207	Oper Supervision & Eng		-	-	-	-	-	770,648	-	-	-	-	-
185	546	546999	Wind Ops to eliminate		-	-	-	-	-	-	-	-	-	-	-
186	547	547603	Fuel Adm Riverton Gas		-	-	-	-	-	-	-	-	-	-	-
187	548	548123	Exp Of Prime Movers		-	-	-	-	-	853,360	-	-	-	-	-
188	548	548124	Exp of Environmental Devices		-	-	-	-	-	1,670	-	-	-	-	-
189	548	548125	Exp of Generators		-	-	-	-	-	74,456	-	-	190,975	-	-
190	548	548126	Exp of Accessory Elec Equip		-	-	-	-	-	11,914	-	-	-	-	-
191	548	548216	Gener Exp - Water Injection Sys		-	-	-	-	-	-	-	-	-	-	-
192	548	548219	Generation Expense - Other		-	-	-	-	-	231,084	-	-	-	-	-
193	548	548300	EXP SOLAR		-	-	-	-	-	4,327	-	-	-	-	-
194	548	548301	Exp of H2O Supply System		-	-	-	-	-	1,270	-	-	-	-	-
195	549	549025	Safety Expenses-Comb Turbine		-	-	-	-	-	8,866	-	-	-	-	-
196	549	549046	Micro Software - Comb Turbine		-	-	-	-	-	-	-	-	-	-	-
197	549	549120	Exp of Misc Other Power		-	-	-	-	-	47,205	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
130	500	500011	Conv & Seminar-Operations	TB 09-2023	-	-	-	-	-	10,113
131	500	500035	Professional Assc Dues-Prod		-	-	-	-	-	-
132	500	500036	Opr Spr & Eng-Air Abate&Monit		-	-	-	16,947	67,975	-
133	500	500037	Op Supv-Water Monit & Compliance		-	-	-	-	-	-
134	500	500038	Op Supv-Solid Wste Monit&Compl		-	-	-	-	-	-
135	500	500039	Operation Supervision & Eng		-	-	-	185,194	815,586	-
136	500	500040	Oper Supervision Plum Point		-	-	-	1,810	6,049	-
137	500	500041	Oper Supervision Iatan Common		-	-	-	1,207	4,033	-
138	500	500046	Micro Software-Production		-	-	-	-	-	-
139	500	500180	Regulatory & Environ Report		-	-	-	-	-	-
140	500	500994	IatanII Op Rg Adj Amortization		-	-	-	-	-	-
141	500	500995	IatCom Op Reg Adj Amortization		-	-	-	-	-	-
142	500	500996	PP Op Trk Reg Adj Amortization		-	-	-	-	-	-
143	500	500999	PP Op Trk Reg Adj ER-2011-0004		-	-	-	-	-	-
144	505	505112	Exp-Condens & Cooling H2O Sys		-	-	-	-	-	-
145	505	505117	Exp Of Lube Oil System		-	-	-	-	-	-
146	505	505118	Expense of Generator		-	-	-	-	-	-
147	505	505120	Exp Of Turbine Plant		-	-	-	825	1,379	-
148	505	505422	Electric Expense - Iatan		-	-	-	585	258,750	-
149	505	505426	Electric Ops & Supervision		-	-	-	68,223	229,330	-
150	506	506025	Safety Expenses-Prod		-	-	-	2,975	35,336	-
151	506	506126	Misc Steam Power Expenses		-	-	-	177,340	545,947	-
152	506	506168	Exp of Catalytic Reducer - Opr		-	-	-	-	-	-
153	506	506173	Exp of Scrubber		-	-	-	-	-	-
154	506	506175	Exp of Baghouse		-	-	-	-	-	-
155	506	506205	Ash and FGD By product Disposa		-	-	-	-	-	-
156	507	507129	Rents - Energy Supply		-	-	-	(27,275)	26,722	-
157	511	511127	Mtce Of Structures		-	-	-	72,315	637,405	-
158	511	511132	Mtce Of Structures - Environ		-	-	-	-	-	-
159	511	511135	Mtce Of Structures - Other		-	-	-	-	-	-
160	514	514144	Mtce of C.E.M. Equipment		-	-	-	-	-	-
161	514	514158	Mtc Of Auxillary Plant Equip		-	-	-	-	-	-
162	514	514168	Mtce of SCR Catalytic Reducer		-	-	-	-	-	-
163	514	514171	Mtce Of Misc Steam Plant		-	-	-	-	-	-
164	514	514173	Mtce of Scrubber		-	-	-	34,076	101,466	-
165	514	514174	Mtce of PAC System		-	-	-	-	-	-
166	514	514175	Mtce of Baghouse		-	-	-	-	-	-
167	514	514176	Mtce of Hydrator		-	-	-	-	-	-
168	535	535011	Conv & Seminar-Hydro		-	-	-	2,653	2,917	-
169	535	535301	Oper Supervision & Eng-Hydro		-	-	-	14,665	57,789	-
170	537	537316	Other Expenses - Hydro		-	-	-	(181,535)	89,217	-
171	538	538325	Electric Expenses - Hydro		-	-	-	21,196	106,168	-
172	539	539025	Safety Expenses-Hydro		-	-	-	13,908	59,745	-
173	539	539332	Misc Hydro Generation Exp		-	-	-	29,832	250,460	-
174	541	541304	Maint Supervision & Eng-Hydro		-	-	-	14,837	50,199	-
175	542	542307	House Expenses - Hydro		-	-	-	10,746	31,720	-
176	542	542337	Maint Of Structures - Hydro		-	-	-	5,222	14,605	-
177	543	543334	Maint Reservoirs Dam & Waterwy		-	-	-	47,399	172,431	-
178	544	544340	Maint Of Electric Plant- Hydro		-	-	-	28,204	91,922	-
179	545	545343	Maint-Hydro Plt Not Recreation		-	-	-	38,044	106,088	-
180	545	545346	Maint-Misc Hydro Plt-Recreatn		-	-	-	11,604	56,598	-
181	546	546011	Conv & Seminars		-	-	22,096	19,902	29,561	-
182	546	546204	Oper Super&Eng-Air Abate&Monit		-	-	-	15,356	82,963	-
183	546	546205	Op Supv - Environmental		-	-	66,366	104,195	276,586	-
184	546	546207	Oper Supervision & Eng		-	-	(11,362)	760,906	2,624,924	-
185	546	546999	Wind Ops to eliminate		-	-	-	-	2,676,663	-
186	547	547603	Fuel Adm Riverton Gas		-	-	-	-	-	-
187	548	548123	Exp Of Prime Movers		-	542,343	-	1,388,027	4,611,189	-
188	548	548124	Exp of Environmental Devices		-	-	-	(32,402)	229,920	-
189	548	548125	Exp of Generators		-	-	(1,227)	223,541	278,729	-
190	548	548126	Exp of Accessory Elec Equip		-	-	-	14,433	45,716	-
191	548	548216	Gener Exp - Water Injection Sys		-	-	-	2,189	2,189	-
192	548	548219	Generation Expense - Other		-	-	(5,565)	224,463	869,447	-
193	548	548300	EXP SOLAR		-	-	-	4,327	45,257	-
194	548	548301	Exp of H2O Supply System		-	-	(2,002)	(731)	4,270	-
195	549	549025	Safety Expenses-Comb Turbine		-	-	123,585	167,258	390,698	-
196	549	549046	Micro Software - Comb Turbine		-	-	4,402	3,458	6,800	-
197	549	549120	Exp of Misc Other Power		-	-	83,326	156,837	1,090,402	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)	
198	549	549169	Riverton OprTrk MO ER2016-0023		157,116	-	157,116	100.00%	157,116	-	-	-	-	-
199	549	549222	Misc Other Power Expense		252,826	-	252,826	88.42%	223,561	-	(18,292)	-	-	-
200	549	549223	Environmental Waste Disposal		40,064	-	40,064	88.42%	35,427	-	-	-	-	-
201	549	549316	Wind - Exp External Fees		20,566	-	20,566	88.60%	18,222	-	-	-	-	-
202	551	551201	Maint Supervision & Engineer		868,236	-	868,236	88.42%	767,736	-	593	-	-	-
203	551	551202	Maint Supervision and Engineer		162,609	-	162,609	88.42%	143,787	-	-	-	-	-
204	551	551204	Maint Superv&Eng-Environmental		150,196	-	150,196	88.42%	132,810	-	-	-	-	-
205	551	551225	Maint Of Structures-Turbine		172,852	-	172,852	88.42%	152,844	-	2,074	-	-	-
206	552	552121	Exp of Structures		188,088	-	188,088	88.42%	166,316	-	15,134	-	-	-
207	552	552122	Exp of Structures Fuel		144	-	144	88.42%	127	-	710	-	-	-
208	552	552135	Mtce Of Structures - SL		309,926	-	309,926	88.42%	274,052	-	(84,065)	-	-	-
209	552	552136	Mtce of Structures Fires		48,624	-	48,624	88.42%	42,995	-	(14,303)	-	-	-
210	552	552137	Mtce of Structures Fuel		124,457	-	124,457	88.42%	110,051	-	(62,671)	-	-	-
211	553	553157	Mtce of Duct Burners		2,110	-	2,110	88.42%	1,866	-	23,259	-	-	-
212	553	553160	Mtce of Turbines		(1,506,612)	-	(1,506,612)	88.42%	(1,332,219)	-	1,239,254	-	-	-
213	553	553161	Mtce of Turbine Aux Equip		608,540	-	608,540	88.42%	538,100	-	(212,466)	-	-	-
214	553	553162	Mtce Of Hrsg Enclosure&Structr		60,375	-	60,375	88.42%	53,386	-	4,889	-	-	-
215	553	553163	Mtce Of Hrsg Pressure Parts		642,222	-	642,222	88.42%	567,883	-	215,180	-	-	-
216	553	553164	Mtce of Environmental Devices		128,284	-	128,284	88.42%	113,435	-	33,148	-	-	-
217	553	553165	Mtce of Cooling Systems		211,240	-	211,240	88.42%	186,788	-	61,318	-	-	-
218	553	553166	Mtce of Feedwater Systems		159,513	-	159,513	88.42%	141,049	-	187,039	-	-	-
219	553	553167	Mtce of Steam & Wtr Systems		19,885	-	19,885	88.42%	17,583	-	10,516	-	-	-
220	553	553168	Riverton Deferred Maintenance		(736,802)	-	(736,802)	88.42%	(651,515)	-	-	-	-	-
221	553	553169	Riverton MtcTrk MO ER2014-0351		1,414,047	-	1,414,047	100.00%	1,414,047	-	-	-	-	-
222	553	553170	Mtce of Generators		482,186	-	482,186	88.42%	426,372	-	83,344	-	-	-
223	553	553171	Mtce of Gen Excitation Sys		94,789	-	94,789	88.42%	83,817	-	(18,109)	-	-	-
224	553	553172	Mtce of Generator Aux Equip		2,982	-	2,982	88.42%	2,637	-	3,981	-	-	-
225	553	553173	Mtce of Station Transformers		40,198	-	40,198	88.42%	35,545	-	14,087	-	-	-
226	553	553174	Mtce of Accessory Elec Equip		94,435	-	94,435	88.42%	83,504	-	50,825	-	-	-
227	553	553175	Mtce of Elec Control System		257,519	-	257,519	88.42%	227,711	-	51,784	-	-	-
228	553	553181	Mtce of Condenser		10,008	-	10,008	88.42%	8,850	-	9,224	-	-	-
229	553	553182	Mtce of Auxiliary steam system		(171)	-	(171)	88.42%	(151)	-	26,360	-	-	-
230	553	553184	Mtce of Cooling Water Supply		-	-	-	88.42%	-	-	37,257	-	-	-
231	553	553228	Mtc Oth Gen&Elec Equip Wat Inj		31,402	-	31,402	88.42%	27,767	-	(2,695)	-	-	-
232	553	553231	Maint Of Gen & Elect Eq-Other		748,816	-	748,816	88.42%	662,139	-	1,251,448	-	-	-
233	553	553232	Unit #12 Combustion Turbine		-	-	-	88.42%	-	-	-	-	-	-
234	553	553233	Maintenance Solar		68,609	-	68,609	100.00%	68,609	-	-	-	-	-
235	553	553234	Maintenance of H2O Supply System		19,085	-	19,085	88.42%	16,876	-	-	-	-	-
236	553	553260	Mtce of Turbines - Unit 10,11		126,007	-	126,007	88.42%	111,421	-	(31,639)	-	-	-
237	553	553300	O&M Service Fee - Vestas		10,183,644	-	10,183,644	88.60%	9,023,180	-	-	-	-	-
238	553	553301	EMSA Service Fee		224,929	-	224,929	88.60%	199,298	-	-	-	-	-
239	553	553302	OMA Service Fee		779,585	-	779,585	88.60%	690,748	-	-	-	-	-
240	553	553306	AMA Service Fee		222,419	-	222,419	88.60%	197,074	-	-	-	-	-
241	553	553309	Environmental Monitoring		-	-	-	88.60%	-	-	-	-	-	-
242	553	553311	Landowner Rent Expense - Wind		-	-	-	88.60%	-	-	-	-	-	-
243	553	553313	Landowner Crop Damage-Wind		39,187	-	39,187	88.60%	34,721	-	-	-	-	-
244	553	553320	Neosho Ridge Wind Outage		(758,041)	-	(758,041)	88.60%	(671,659)	-	-	-	-	-
245	553	553999	Wind Mtce to eliminate		5,998,776	-	5,998,776	88.60%	5,315,193	-	-	-	-	-
246	553	553XXX	Riverton Deferred Maintenance 12-2		-	-	-	88.42%	-	-	-	-	-	-
247	554	554110	Exp of Misc Power Plant Equip		166,075	-	166,075	88.42%	146,851	-	27,430	-	-	-
248	554	554130	Mtce of Misc Plant Systems		493,551	-	493,551	88.42%	436,422	-	(53,250)	-	-	-
249	554	554131	Mtce Of Misc Plant Tools		137,560	-	137,560	88.42%	121,637	-	13,440	-	-	-
250	554	554234	Maint- Misc Oth Power Gen Plt		631,930	-	631,930	88.42%	558,783	-	89,495	-	-	-
251	554	554235	Mtce of Cooling Lake		9,981	-	9,981	88.42%	8,825	-	-	-	-	-
252	554	554236	Auxiliary Plant Equipment		7,359	-	7,359	88.42%	6,507	-	-	-	-	-
253	555	555502	WindHedgeStubPeriod(Gain)/Loss		(14,323,051)	-	(14,323,051)	88.60%	(12,690,885)	-	-	-	-	-
254	556	556001	Mgmt & Admin- Trans Operations		10,010	-	10,010	88.42%	8,851	-	-	-	-	-
255	556	556012	Sys Control/Load Disp Training		80,790	-	80,790	88.42%	71,438	-	-	-	-	-
256	556	556023	Building Operations-Sys Cntrl		21,813	-	21,813	88.42%	19,288	-	-	-	-	-
257	556	556025	Safety Exp		20,461	-	20,461	88.42%	18,093	-	9	-	-	-
258	556	556201	Janitorial Exp-System Ops		19,949	-	19,949	88.42%	17,640	-	-	-	-	-
259	556	556205	Utilities - System Operations		1,188	-	1,188	88.42%	1,051	-	-	-	-	-
260	556	556401	Sys Control & Generation Disp		444,220	-	444,220	88.42%	392,801	-	1,252	-	-	-
261	556	556410	EMS System Maintenance		264,315	-	264,315	88.42%	233,720	-	-	-	-	-
262	556	556411	Computer Operations		3,821	-	3,821	88.42%	3,379	-	-	-	-	-
263	556	556415	REC Fees & Commissions		59,495	-	59,495	88.42%	52,608	-	-	-	-	-
264	556	556412	Energy Trading		948,949	-	948,949	88.42%	839,106	-	-	-	-	-
265	556	556413	Energy Accounting		1,042,631	-	1,042,631	88.42%	921,944	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees	Pension/OPEB Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
198	549	549169	Riverton OprTrk MO ER2016-0023		(88,005)	-	-	-	-	-	-	-	-	-	-
199	549	549222	Misc Other Power Expense		-	-	-	-	-	16,822	-	-	-	-	-
200	549	549223	Environmental Waste Disposal		-	-	-	-	-	-	-	-	-	-	-
201	549	549316	Wind - Exp External Fees		-	-	-	-	-	-	-	-	-	-	-
202	551	551201	Maint Supervision & Engineer		-	-	-	-	-	328,390	-	-	-	-	-
203	551	551202	Maint Supervision and Engineer		-	-	-	-	-	60,863	-	-	-	-	-
204	551	551204	Maint Superv&Eng-Environmental		-	-	-	-	-	56,241	-	-	-	-	-
205	551	551225	Maint Of Structures-Turbine		-	-	-	-	-	58,190	-	-	-	-	-
206	552	552121	Exp of Structures		-	-	-	-	-	14,630	-	-	-	-	-
207	552	552122	Exp of Structures Fuel		-	-	-	-	-	29	-	-	-	-	-
208	552	552135	Mtce Of Structures - SL		-	-	-	-	-	9,092	-	-	-	-	-
209	552	552136	Mtce of Structures Fires		-	-	-	-	-	1,058	-	-	-	-	-
210	552	552137	Mtce of Structures Fuel		-	-	-	-	-	3,508	-	-	-	-	-
211	553	553157	Mtce of Duct Burners		-	-	-	-	-	1,028	-	-	-	-	-
212	553	553160	Mtce of Turbines		-	-	-	-	-	34,276	-	-	-	-	-
213	553	553161	Mtce of Turbine Aux Equip		-	-	-	-	-	46,145	-	-	-	-	-
214	553	553162	Mtce Of Hrsg Enclosure&Structr		-	-	-	-	-	12,898	-	-	-	-	-
215	553	553163	Mtce Of Hrsg Pressure Parts		-	-	-	-	-	36,461	-	-	-	-	-
216	553	553164	Mtce of Environmental Devices		-	-	-	-	-	1,970	-	-	-	-	-
217	553	553165	Mtce of Cooling Systems		-	-	-	-	-	27,546	-	-	-	-	-
218	553	553166	Mtce of Feedwater Systems		-	-	-	-	-	19,939	-	-	-	-	-
219	553	553167	Mtce of Steam & Wtr Systems		-	-	-	-	-	1,698	-	-	-	-	-
220	553	553168	Riverton Deferred Maintenance		-	-	-	-	-	-	-	-	-	-	-
221	553	553169	Riverton MtcTrk MO ER2014-0351		(792,047)	-	-	-	-	-	-	-	-	-	-
222	553	553170	Mtce of Generators		-	-	-	-	-	13,021	-	-	-	-	-
223	553	553171	Mtce of Gen Excitation Sys		-	-	-	-	-	24	-	-	-	-	-
224	553	553172	Mtce of Generator Aux Equip		-	-	-	-	-	391	-	-	-	-	-
225	553	553173	Mtce of Station Transformers		-	-	-	-	-	8,303	-	-	-	-	-
226	553	553174	Mtce of Accessory Elec Equip		-	-	-	-	-	2,335	-	-	-	-	-
227	553	553175	Mtce of Elec Control System		-	-	-	-	-	181	-	-	-	-	-
228	553	553181	Mtce of Condenser		-	-	-	-	-	1,004	-	-	-	-	-
229	553	553182	Mtce of Auxiliary steam system		-	-	-	-	-	1,080	-	-	-	-	-
230	553	553184	Mtce of Cooling Water Supply		-	-	-	-	-	-	-	-	-	-	-
231	553	553228	Mtc Oth Gen&Elec Equip Wat Inj		-	-	-	-	-	9,379	-	-	-	-	-
232	553	553231	Maint Of Gen & Elect Eq-Other		-	-	-	-	-	107,107	-	-	-	-	-
233	553	553232	Unit #12 Combustion Turbine		-	-	-	-	-	-	-	-	-	-	-
234	553	553233	Maintenance Solar		-	-	-	-	-	-	-	-	-	-	-
235	553	553234	Maintenance of H2O Supply System		-	-	-	-	-	8,421	-	-	-	-	-
236	553	553260	Mtce of Turbines - Unit 10,11		-	-	-	-	-	2,911	-	-	-	-	-
237	553	553300	O&M Service Fee - Vestas		-	-	-	-	-	12,418	-	-	-	-	-
238	553	553301	EMSA Service Fee		-	-	-	-	-	-	-	-	(760,958)	-	-
239	553	553302	OMA Service Fee		-	-	-	-	-	-	-	-	4,987	-	-
240	553	553306	AMA Service Fee		-	-	-	-	-	-	-	-	17,286	-	-
241	553	553309	Environmental Monitoring		-	-	-	-	-	-	-	-	4,932	-	-
242	553	553311	Landowner Rent Expense - Wind		-	-	-	-	-	-	-	-	-	-	-
243	553	553313	Landowner Crop Damage-Wind		-	-	-	-	-	-	-	-	-	-	-
244	553	553320	Neosho Ridge Wind Outage		-	-	-	-	-	42,494	-	-	-	-	-
245	553	553999	Wind Mtce to eliminate		-	-	-	-	-	-	-	-	794,598	-	-
246	553	553XXX	Riverton Deferred Maintenance 12-2		-	-	-	-	-	-	-	-	15,790	-	-
247	554	554110	Exp of Misc Power Plant Equip		-	-	-	-	-	24,963	-	-	-	-	-
248	554	554130	Mtce of Misc Plant Systems		-	-	-	-	-	110,132	-	-	-	-	-
249	554	554131	Mtce Of Misc Plant Tools		-	-	-	-	-	3,464	-	-	-	-	-
250	554	554234	Maint- Misc Oth Power Gen Plt		-	-	-	-	-	223,309	-	-	-	-	-
251	554	554235	Mtce of Cooling Lake		-	-	-	-	-	3,737	-	-	-	-	-
252	554	554236	Auxiliary Plant Equipment		-	-	-	-	-	2,049	-	-	-	-	-
253	555	555502	WindHedgeStubPeriod(Gain)/Loss		-	-	-	-	-	-	-	-	-	-	-
254	556	556001	Mgmt & Admin- Trans Operations		-	-	-	-	-	-	-	-	-	-	-
255	556	556012	Sys Control/Load Disp Training		-	-	-	-	-	23,166	-	-	-	-	-
256	556	556023	Building Operations-Sys Cntrl		-	-	-	-	-	595	-	-	-	-	-
257	556	556025	Safety Exp		-	-	-	-	-	3,898	-	-	-	-	-
258	556	556201	Janitorial Exp-System Ops		-	-	-	-	-	-	-	-	-	-	-
259	556	556205	Utilities - System Operations		-	-	-	-	-	-	-	-	-	-	-
260	556	556401	Sys Control & Generation Disp		-	-	-	-	-	153,649	-	-	-	-	-
261	556	556410	EMS System Maintenance		-	-	-	-	-	40,963	-	-	-	-	-
262	556	556411	Computer Operations		-	-	-	-	-	-	-	-	-	-	-
263	556	556415	REC Fees & Commissions		-	-	-	-	-	-	-	-	-	-	-
264	556	556412	Energy Trading		-	-	-	-	-	279,416	-	-	-	-	-
265	556	556413	Energy Accounting		-	-	-	-	-	286,338	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
198	549	549169	Riverton OprTrk MO ER2016-0023		-	-	-	-	(88,005)	69,111
199	549	549222	Misc Other Power Expense		-	-	(1,109)	-	(2,579)	220,982
200	549	549223	Environmental Waste Disposal		-	-	(5,583)	-	(5,583)	29,843
201	549	549316	Wind - Exp External Fees		-	-	-	-	-	18,222
202	551	551201	Maint Supervision & Engineer		-	-	-	-	328,983	1,096,719
203	551	551202	Maint Supervision and Engineer		-	-	(344)	-	60,520	204,307
204	551	551204	Maint Superv&Eng-Environmental		-	-	-	-	56,241	189,051
205	551	551225	Maint Of Structures-Turbine		-	-	(609)	-	59,655	212,499
206	552	552121	Exp of Structures		-	-	(20,935)	-	8,828	175,144
207	552	552122	Exp of Structures Fuel		-	-	-	-	739	865
208	552	552135	Mtce Of Structures - SL		-	-	-	-	(74,974)	199,078
209	552	552136	Mtce of Structures Fires		-	-	-	-	(13,244)	29,751
210	552	552137	Mtce of Structures Fuel		-	-	-	-	(59,163)	50,888
211	553	553157	Mtce of Duct Burners		-	-	-	-	24,287	26,153
212	553	553160	Mtce of Turbines		2,593,867	-	(22)	-	3,867,375	2,535,156
213	553	553161	Mtce of Turbine Aux Equip		-	-	2,591	-	(163,730)	374,371
214	553	553162	Mtce Of Hrsg Enclosure&Structr		-	-	-	-	17,787	71,173
215	553	553163	Mtce Of Hrsg Pressure Parts		-	-	-	-	251,641	819,524
216	553	553164	Mtce of Environmental Devices		-	-	-	-	35,118	148,553
217	553	553165	Mtce of Cooling Systems		-	-	-	-	88,864	275,652
218	553	553166	Mtce of Feedwater Systems		-	-	-	-	206,978	348,027
219	553	553167	Mtce of Steam & Wtr Systems		-	-	-	-	12,213	29,796
220	553	553168	Riverton Deferred Maintenance		1,120,290	-	-	-	1,120,290	468,775
221	553	553169	Riverton MtcTrk MO ER2014-0351		-	-	-	-	(792,047)	622,000
222	553	553170	Mtce of Generators		-	-	-	-	96,365	522,737
223	553	553171	Mtce of Gen Excitation Sys		-	-	-	-	(18,085)	65,731
224	553	553172	Mtce of Generator Aux Equip		-	-	-	-	4,372	7,009
225	553	553173	Mtce of Station Transformers		-	-	(5,921)	-	16,469	52,014
226	553	553174	Mtce of Accessory Elec Equip		-	-	-	-	53,160	136,665
227	553	553175	Mtce of Elec Control System		-	-	-	-	51,965	279,676
228	553	553181	Mtce of Condenser		-	-	-	-	10,228	19,077
229	553	553182	Mtce of Auxiliary steam system		-	-	-	-	27,440	27,289
230	553	553184	Mtce of Cooling Water Supply		-	-	-	-	37,257	37,257
231	553	553228	Mtc Oth Gen&Elec Equip Wat Inj		-	-	-	-	6,684	34,452
232	553	553231	Maint Of Gen & Elect Eq-Other		-	-	3,581	-	1,362,136	2,024,276
233	553	553232	Unit #12 Combustion Turbine		-	-	-	-	-	-
234	553	553233	Maintenance Solar		-	-	(33)	-	8,388	76,997
235	553	553234	Maintenance of H2O Supply System		-	-	(10,001)	-	(7,090)	9,786
236	553	553260	Mtce of Turbines - Unit 10,11		-	-	-	-	(19,221)	92,200
237	553	553300	O&M Service Fee - Vestas		-	-	-	-	(760,958)	8,262,221
238	553	553301	EMSA Service Fee		-	-	-	-	4,987	204,285
239	553	553302	OMA Service Fee		-	-	-	-	17,286	708,034
240	553	553306	AMA Service Fee		-	-	-	-	4,932	202,005
241	553	553309	Environmental Monitoring		-	-	-	-	-	-
242	553	553311	Landowner Rent Expense - Wind		-	-	-	-	-	-
243	553	553313	Landowner Crop Damage-Wind		-	-	-	-	-	34,721
244	553	553320	Neosho Ridge Wind Outage		-	-	(9,048)	-	828,044	156,385
245	553	553999	Wind Mtce to eliminate		-	-	-	-	15,790	5,330,983
246	553	553XXX	Riverton Deferred Maintenance 12-2		-	-	-	-	-	-
247	554	554110	Exp of Misc Power Plant Equip		-	-	(25,896)	-	26,497	173,348
248	554	554130	Mtce of Misc Plant Systems		-	-	-	-	56,882	493,304
249	554	554131	Mtce Of Misc Plant Tools		-	-	(12,741)	-	4,163	125,800
250	554	554234	Maint- Misc Oth Power Gen Plt		-	-	20,298	-	333,102	891,884
251	554	554235	Mtce of Cooling Lake		-	-	1,768	-	5,506	14,331
252	554	554236	Auxiliary Plant Equipment		-	-	100	-	2,149	8,657
253	555	555502	WindHedgeStubPeriod(Gain)/Loss		-	-	-	-	-	(12,690,885)
254	556	556001	Mgmt & Admin- Trans Operations		-	-	-	-	-	8,851
255	556	556012	Sys Control/Load Disp Training		-	-	-	-	23,166	94,605
256	556	556023	Building Operations-Sys Cntrl		-	-	-	-	595	19,883
257	556	556025	Safety Exp		-	-	-	-	3,907	22,000
258	556	556201	Janitorial Exp-System Ops		-	-	-	-	-	17,640
259	556	556205	Utilities - System Operations		-	-	-	-	-	1,051
260	556	556401	Sys Control & Generation Disp		-	-	-	-	154,901	547,702
261	556	556410	EMS System Maintenance		-	-	-	-	40,963	274,683
262	556	556411	Computer Operations		-	-	-	-	-	3,379
263	556	556415	REC Fees & Commissions		-	-	-	-	-	52,608
264	556	556412	Energy Trading		-	-	-	-	279,416	1,118,522
265	556	556413	Energy Accounting		-	-	-	-	286,338	1,208,283

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
266	556	556523	Other Fiber Utility		1,379,352	-	1,379,352	88.42%	1,219,689	-	-	-	-	-
267	557	557410	Pool Operation		315,934	-	315,934	88.42%	279,364	-	-	-	-	-
268	557	557448	Other Pwr Supply Expense		212,705	-	212,705	88.42%	188,084	-	(6,132)	-	-	-
269			<u>Less: Off-System Purchase Power (Demand):</u>		-	-	-	-	-	-	-	-	-	-
270			<u>Total Fixed Production Expenses:</u>		29,315,901	-	29,315,901	-	26,126,802	-	3,044,057	-	-	-
271			Total Production Expenses:		172,077,159	(1,831,224)	170,245,935	-	148,560,795	(25,529,634)	3,297,530	-	-	-
FUEL RELATED TRANSMISSION REVENUES/EXPENSES														
272	457	457131	Oth El Rev-Sched Sys Ctrl&Disp	TB 09-2023	(29,016)	-	(29,016)	0.00%	-	-	-	-	-	-
273	457	457132	Oth El Rev-React Supply&Volt		(89,357)	-	(89,357)	88.42%	(79,014)	-	-	-	-	-
274	457	457143	Sch 9 City of Monett		(1,946,923)	-	(1,946,923)	0.00%	-	-	-	-	-	-
275	457	457144	Sch 9 City of Mt Vernon		(599,505)	-	(599,505)	0.00%	-	-	-	-	-	-
276	457	457145	Oth El Rev-Off-Sys Dist		(21,331)	-	(21,331)	0.00%	-	-	-	-	-	-
277	457	457146	Sch 9 City of Lockwood		(101,431)	-	(101,431)	0.00%	-	-	-	-	-	-
278	457	457147	Sch 9 City of Chetopa		(95,854)	-	(95,854)	0.00%	-	-	-	-	-	-
279	457	457148	Sch 9 Kepco		(184,511)	-	(184,511)	0.00%	-	-	-	-	-	-
280	457	457149	Sch 11 NITS Monett		(97,924)	-	(97,924)	0.00%	-	-	-	-	-	-
281	457	457150	Sch 11 NITS Mt Vernon		(30,080)	-	(30,080)	0.00%	-	-	-	-	-	-
282	457	457151	Sch 11 NITS Lockwood		(5,084)	-	(5,084)	0.00%	-	-	-	-	-	-
283	457	457153	Sch 11 NITS Chetopa		(4,810)	-	(4,810)	0.00%	-	-	-	-	-	-
284	457	457154	Sch 11 NITS Kepco		(9,226)	-	(9,226)	0.00%	-	-	-	-	-	-
285	457	457137	Ot El RvOffSys LTFSTF PTP Trns		(1,144,586)	-	(1,144,586)	84.04%	(961,943)	(380,408)	-	-	-	-
286	457	457138	Ot El RvOffSys NnFrm PTP Trns		(279,249)	-	(279,249)	84.04%	(234,688)	(57,171)	-	-	-	-
287	457	457141	Sch 11 NITS		(11,339,562)	-	(11,339,562)	88.60%	(10,047,376)	3,001,484	-	-	-	-
288	457	457142	Sch 11 PTP		(261,548)	-	(261,548)	84.04%	(219,812)	(153,562)	-	-	-	-
289	457	457160	Sch 1 PTP		(512,652)	-	(512,652)	88.60%	(454,234)	428,028	-	-	-	-
290	565	565414	SPP Fixed Chg - Native Load		25,711,672	-	25,711,672	88.60%	22,781,730	(1,959,803)	-	-	-	-
291	565	565415	SPP Var Chg - Native Load		495,603	-	495,603	84.04%	416,518	93,441	-	-	-	-
292	565	565416	Non SPP Fixed Chg -Native Load		6,056,045	-	6,056,045	84.04%	5,089,671	313,862	-	-	-	-
58	575	575700	IM Market Facilitation, Monito		1,548,518	-	1,548,518	88.28%	1,366,955	(77,536)	-	-	-	-
293			Total FAC Eligible Transmission Revenues/Expenses:		17,059,187	-	17,059,187	-	17,657,806	1,208,335	-	-	-	-
NON-FUEL TRANSMISSION REVENUES/EXPENSES														
285	560	560011	Conv & Seminar-Transm Op	TB 09-2023	71,253	-	71,253	84.04%	59,883	-	-	-	-	-
286	560	560025	Safety Expenses-Line Eng		2,769	-	2,769	84.04%	2,327	-	-	-	-	-
287	560	560046	Computer Software-Engineer		143,362	-	143,362	84.04%	120,485	-	-	-	-	-
288	560	560449	Transm Operation Super & Engr		-	-	-	84.04%	-	1	-	-	-	-
289	560	560628	T & D Eng-Oper Supervision		33,996	-	33,996	84.04%	28,571	-	-	-	-	-
290	560	560629	Transmission System Planning		741,308	-	741,308	84.04%	623,016	-	-	-	-	-
291	561	561012	Load Dispatching Training		2,321	-	2,321	84.04%	1,950	-	-	-	-	-
292	561	561404	Transm System Operations		552,833	-	552,833	84.04%	464,617	-	-	-	-	-
293	561	561450	Transm Oper-Load Dispatching		2,906	-	2,906	84.04%	2,443	-	-	-	-	-
294	561	5614XX	Conv & Seminars		-	-	-	84.04%	-	-	-	-	-	-
295	561	561505	Power Line Carrier Expenses		12,577	-	12,577	84.04%	10,570	-	-	-	-	-
296	562	562010	Transm Substation Operations		122,744	-	122,744	84.04%	103,157	-	-	-	-	-
297	562	562111	Exp of Substation & Switchyard		1,733	-	1,733	84.04%	1,456	(22)	-	-	-	-
298	562	562121	Substation Expenses		-	-	-	84.04%	-	-	-	-	-	-
299	562	562134	Mtce Of Substation Switchyard		614,774	-	614,774	84.04%	516,674	4,254	25,119	-	-	-
300	562	562452	Transmission Station Expenses		-	-	-	84.04%	-	-	-	-	-	-
301	562	562466	Relay Install - Power Plants		-	-	-	84.04%	-	-	-	-	-	-
302	563	563011	Overhead Trans Line Oper-161Kv		13,257	-	13,257	84.04%	11,141	-	-	-	-	-
303	563	563012	Overhead Trans Line Oper-69 Kv		31,679	-	31,679	84.04%	26,624	-	-	-	-	-
304	563	563014	Overhead Trans Ln Oper-34.5 Kv		542	-	542	84.04%	455	-	-	-	-	-
305	563	563015	Overhead Trans Line Oper-Other		-	-	-	84.04%	-	-	-	-	-	-
306	565	565420	OK SPPTC Adjustment		22,306	-	22,306	0.00%	-	-	-	-	-	-
307	566	566450	RTO/ISO Development		38,421	-	38,421	84.04%	32,290	-	-	-	-	-
308	566	566458	Misc Transmission Expenses		-	-	-	84.04%	-	3	-	-	-	-
309	566	566459	NERC Compliance/CIPS (706)		-	-	-	84.04%	-	-	-	-	-	-
310	566	566462	NERC Compliance/EOP (693)		-	-	-	84.04%	-	-	-	-	-	-
311	567	567007	Rents - Transmission		175	-	175	84.04%	147	-	-	-	-	-
312	568	568631	T & D Eng-Maint Supervision		113,464	-	113,464	84.04%	95,358	-	-	-	-	-
313	569	569037	Trans Substa Structure Maint		(28)	-	(28)	84.04%	(23)	-	-	-	-	-
314	569	569203	General Maint-System Ops		11,254	-	11,254	84.04%	9,458	-	-	-	-	-
315	570	570040	Trans Substa Equip Maintenance		585,452	-	585,452	84.04%	492,031	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
266	556	556523	Other Fiber Utility		-	-	-	-	-	-	-	-	-	-	-
267	557	557410	Pool Operation		-	-	-	-	-	-	-	-	-	-	-
268	557	557448	Other Pwr Supply Expense		-	-	-	-	-	-	-	-	-	-	-
269			<u>Less: Off-System Purchase Power (Demand):</u>		-	-	-	-	-	-	-	-	-	-	-
270			<u>Total Fixed Production Expenses:</u>		(880,052)	-	-	-	-	4,630,725	-	-	267,609	-	-
271			<u>Total Production Expenses:</u>		(880,052)	-	-	-	-	4,840,666	-	-	267,609	-	-
FUEL RELATED TRANSMISSION REVENUES/EXPENSES															
272	457	457131	Oth El Rev-Sched Sys Ctrl&Disp	TB 09-2023	-	-	-	-	-	-	-	-	-	-	-
273	457	457132	Oth El Rev-React Supply&Volt		-	-	-	-	-	-	-	-	-	-	-
274	457	457143	Sch 9 City of Monett		-	-	-	-	-	-	-	-	-	-	-
275	457	457144	Sch 9 City of Mt Vernon		-	-	-	-	-	-	-	-	-	-	-
276	457	457145	Oth El Rev-Off-Sys Dist		-	-	-	-	-	-	-	-	-	-	-
277	457	457146	Sch 9 City of Lockwood		-	-	-	-	-	-	-	-	-	-	-
278	457	457147	Sch 9 City of Chetopa		-	-	-	-	-	-	-	-	-	-	-
279	457	457148	Sch 9 Kepco		-	-	-	-	-	-	-	-	-	-	-
280	457	457149	Sch 11 NITS Monett		-	-	-	-	-	-	-	-	-	-	-
281	457	457150	Sch 11 NITS Mt Vernon		-	-	-	-	-	-	-	-	-	-	-
282	457	457151	Sch 11 NITS Lockwood		-	-	-	-	-	-	-	-	-	-	-
283	457	457153	Sch 11 NITS Chetopa		-	-	-	-	-	-	-	-	-	-	-
284	457	457154	Sch 11 NITS Kepco		-	-	-	-	-	-	-	-	-	-	-
285	457	457137	Ot El RvOffSys LTFSTF PTP Trns		-	-	-	-	-	-	-	-	-	-	-
286	457	457138	Ot El RvOffSys NnFrm PTP Trns		-	-	-	-	-	-	-	-	-	-	-
287	457	457141	Sch 11 NITS		-	-	-	-	-	-	-	-	-	-	-
288	457	457142	Sch 11 PTP		-	-	-	-	-	-	-	-	-	-	-
289	457	457160	Sch 1 PTP		-	-	-	-	-	-	-	-	-	-	-
290	565	565414	SPP Fixed Chg - Native Load		-	-	-	-	-	-	-	-	-	-	-
291	565	565415	SPP Var Chg - Native Load		-	-	-	-	-	-	-	-	-	-	-
292	565	565416	Non SPP Fixed Chg -Native Load		-	-	-	-	-	-	-	-	-	-	-
58	575	575700	IM Market Facilitation, Monito		-	-	-	-	-	-	-	-	-	-	-
293			<u>Total FAC Eligible Transmission Revenues/Expenses:</u>		-	-	-	-	-	-	-	-	-	-	-
NON-FUEL TRANSMISSION REVENUES/EXPENSES															
285	560	560011	Conv & Seminar-Transm Op	TB 09-2023	-	-	-	-	-	7,303	-	-	-	-	-
286	560	560025	Safety Expenses-Line Eng		-	-	-	-	-	-	-	-	-	-	-
287	560	560046	Computer Software-Engineer		-	-	-	-	-	-	-	-	-	-	-
288	560	560449	Transm Operation Super & Engr		-	-	-	-	-	-	-	-	-	-	-
289	560	560628	T & D Eng-Oper Supervision		-	-	-	-	-	8,335	-	-	-	-	-
290	560	560629	Transmission System Planning		-	-	-	-	-	115,691	-	-	-	-	-
291	561	561012	Load Dispatching Training		-	-	-	-	-	703	-	-	-	-	-
292	561	561404	Transm System Operations		-	-	-	-	-	159,977	-	-	-	-	-
293	561	561450	Transm Oper-Load Dispatching		-	-	-	-	-	-	-	-	-	-	-
294	561	5614XX	Conv & Seminars		-	-	-	-	-	-	-	-	-	-	-
295	561	561505	Power Line Carrier Expenses		-	-	-	-	-	3,660	-	-	-	-	-
296	562	562010	Transm Substation Operations		-	-	-	-	-	21,300	-	-	-	-	-
297	562	562111	Exp of Substation & Switchyard		-	-	-	-	-	521	-	-	-	-	-
298	562	562121	Substation Expenses		-	-	-	-	-	-	-	-	-	-	-
299	562	562134	Mtce Of Substation Switchyard		-	-	-	-	-	9,807	-	-	-	-	-
300	562	562452	Transmission Station Expenses		-	-	-	-	-	-	-	-	-	-	-
301	562	562466	Relay Install - Power Plants		-	-	-	-	-	-	-	-	-	-	-
302	563	563011	Overhead Trans Line Oper-161Kv		-	-	-	-	-	1,754	-	-	-	-	-
303	563	563012	Overhead Trans Line Oper-69 Kv		-	-	-	-	-	5,228	-	-	-	-	-
304	563	563014	Overhead Trans Ln Oper-34.5 Kv		-	-	-	-	-	79	-	-	-	-	-
305	563	563015	Overhead Trans Line Oper-Other		-	-	-	-	-	-	-	-	-	-	-
306	565	565420	OK SPPTC Adjustment		-	-	-	-	-	-	-	-	-	-	-
307	566	566450	RTO/ISO Development		-	-	-	-	-	10,821	-	-	-	-	-
308	566	566458	Misc Transmission Expenses		-	-	-	-	-	-	-	-	-	-	-
309	566	566459	NERC Compliance/CIPS (706)		-	-	-	-	-	-	-	-	-	-	-
310	566	566462	NERC Compliance/EOP (693)		-	-	-	-	-	-	-	-	-	-	-
311	567	567007	Rents - Transmission		-	-	-	-	-	-	-	-	-	-	-
312	568	568631	T & D Eng-Maint Supervision		-	-	-	-	-	28,224	-	-	-	-	-
313	569	569037	Trans Substa Structure Maint		-	-	-	-	-	(8)	-	-	-	-	-
314	569	569203	General Maint-System Ops		-	-	-	-	-	-	-	-	-	-	-
315	570	570040	Trans Substa Equip Maintenance		-	-	-	-	-	57,839	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)
266	556	556523	Other Fiber Utility		-	-	-	-	-	1,219,689
267	557	557410	Pool Operation		-	-	-	-	-	279,364
268	557	557448	Other Pwr Supply Expense		-	-	-	-	(6,132)	181,952
269			<u>Less: Off-System Purchase Power (Demand):</u>		-	-	-	-	-	-
270			<u>Total Fixed Production Expenses:</u>		3,714,158	542,343	215,715	-	11,534,554	37,661,356
271			<u>Total Production Expenses:</u>		3,714,158	542,343	215,715	-	(13,531,665)	135,029,130

FUEL RELATED TRANSMISSION REVENUES/EXPENSES

272	457	457131	Oth El Rev-Sched Sys Ctrl&Disp	TB 09-2023	-	-	-	-	-	-
273	457	457132	Oth El Rev-React Supply&Volt		-	-	-	-	-	(79,014)
274	457	457143	Sch 9 City of Monett		-	-	-	-	-	-
275	457	457144	Sch 9 City of Mt Vernon		-	-	-	-	-	-
276	457	457145	Oth El Rev-Off-Sys Dist		-	-	-	-	-	-
277	457	457146	Sch 9 City of Lockwood		-	-	-	-	-	-
278	457	457147	Sch 9 City of Chetopa		-	-	-	-	-	-
279	457	457148	Sch 9 Kepco		-	-	-	-	-	-
280	457	457149	Sch 11 NITS Monett		-	-	-	-	-	-
281	457	457150	Sch 11 NITS Mt Vernon		-	-	-	-	-	-
282	457	457151	Sch 11 NITS Lockwood		-	-	-	-	-	-
283	457	457153	Sch 11 NITS Chetopa		-	-	-	-	-	-
284	457	457154	Sch 11 NITS Kepco		-	-	-	-	-	-
285	457	457137	Ot El RvOffSys LTFSTF PTP Trns		-	-	-	-	(380,408)	(1,342,351)
286	457	457138	Ot El RvOffSys NnFrm PTP Trns		-	-	-	-	(57,171)	(291,859)
287	457	457141	Sch 11 NITS		-	-	-	-	3,001,484	(7,045,892)
288	457	457142	Sch 11 PTP		-	-	-	-	(153,562)	(373,374)
289	457	457160	Sch 1 PTP		-	-	-	-	428,028	(26,206)
290	565	565414	SPP Fixed Chg - Native Load		-	-	-	-	(1,959,803)	20,821,927
291	565	565415	SPP Var Chg - Native Load		-	-	-	-	93,441	509,960
292	565	565416	Non SPP Fixed Chg -Native Load		-	-	-	-	313,862	5,403,533
58	575	575700	IM Market Facilitation, Monito		-	-	-	-	(77,536)	1,289,419
293			<u>Total FAC Eligible Transmission Revenues/Expenses:</u>		-	-	-	-	1,208,335	18,866,142

NON-FUEL TRANSMISSION REVENUES/EXPENSES

285	560	560011	Conv & Seminar-Transm Op	TB 09-2023	-	-	-	-	7,303	67,186
286	560	560025	Safety Expenses-Line Eng		-	-	-	-	-	2,327
287	560	560046	Computer Software-Engineer		-	-	-	-	-	120,485
288	560	560449	Transm Operation Super & Engr		-	-	-	-	1	1
289	560	560628	T & D Eng-Oper Supervision		-	-	-	-	8,335	36,906
290	560	560629	Transmission System Planning		-	-	-	-	115,691	738,707
291	561	561012	Load Dispatching Training		-	-	-	-	703	2,654
292	561	561404	Transm System Operations		-	-	-	-	159,977	624,593
293	561	561450	Transm Oper-Load Dispatching		-	-	-	-	-	2,443
294	561	5614XX	Conv & Seminars		-	-	-	-	-	-
295	561	561505	Power Line Carrier Expenses		-	-	-	-	3,660	14,231
296	562	562010	Transm Substation Operations		-	-	-	-	21,300	124,457
297	562	562111	Exp of Substation & Switchyard		-	-	-	-	499	1,955
298	562	562121	Substation Expenses		-	-	-	-	-	-
299	562	562134	Mtce Of Substation Switchyard		-	-	-	-	39,179	555,853
300	562	562452	Transmission Station Expenses		-	-	-	-	-	-
301	562	562466	Relay Install - Power Plants		-	-	-	-	-	-
302	563	563011	Overhead Trans Line Oper-161Kv		-	-	-	-	1,754	12,895
303	563	563012	Overhead Trans Line Oper-69 Kv		-	-	-	-	5,228	31,852
304	563	563014	Overhead Trans Ln Oper-34.5 Kv		-	-	-	-	79	534
305	563	563015	Overhead Trans Line Oper-Other		-	-	-	-	-	-
306	565	565420	OK SPPTC Adjustment		-	-	-	-	-	-
307	566	566450	RTO/ISO Development		-	-	-	-	10,821	43,111
308	566	566458	Misc Transmission Expenses		-	-	-	-	3	3
309	566	566459	NERC Compliance/CIPS (706)		-	-	-	-	-	-
310	566	566462	NERC Compliance/EOP (693)		-	-	-	-	-	-
311	567	567007	Rents - Transmission		-	-	-	-	-	147
312	568	568631	T & D Eng-Maint Supervision		-	-	-	-	28,224	123,583
313	569	569037	Trans Substa Structure Maint		-	-	-	-	(8)	(32)
314	569	569203	General Maint-System Ops		-	-	-	-	-	9,458
315	570	570040	Trans Substa Equip Maintenance		-	-	-	-	57,839	549,870

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
316	570	570043	Trans Sub Breaker Routine Mtce		20,424	-	20,424	84.04%	17,165	-	-	-	-	-
317	570	570044	TransSub Trnsfrmr Routine Mtce		11,623	-	11,623	84.04%	9,768	-	-	-	-	-
318	570	570060	Trans Substation Inspections		85,354	-	85,354	84.04%	71,734	-	-	-	-	-
319	570	570177	Substation Maintenance - Plant		124	-	124	84.04%	104	-	(1)	-	-	-
320	570	570472	Transmission-Relays & Misc Eq		572,995	-	572,995	84.04%	481,561	-	-	-	-	-
321	570	570475	Generation - Relays & Misc Eq		59,961	-	59,961	84.04%	50,393	-	-	-	-	-
322	570	570511	Protection Relaying Channel Eq		2,638	-	2,638	84.04%	2,217	-	-	-	-	-
323	570	570517	Scada		319,741	-	319,741	84.04%	268,719	-	-	-	-	-
324	571	571001	OH Trans Tree Trimming Superv		51,941	-	51,941	84.04%	43,653	-	-	1,487	-	-
325	571	571041	Oh Trans Line Maint-161Kv		1,705	-	1,705	84.04%	1,433	-	-	-	-	-
326	571	571042	Overhead Trans Line Maint-69Kv		62,120	-	62,120	84.04%	52,207	-	-	-	-	-
327	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	84.04%	-	-	-	-	-	-
328	571	571044	Oh Trans Line Maint-34.5Kv		24,272	-	24,272	84.04%	20,399	-	-	1,021	-	-
329	571	571045	Oh Trans Line Maint-Other		1,659	-	1,659	84.04%	1,394	-	-	76	-	-
330	571	571046	Oh Trans Line Tree Trim-345 Kv		2,576	-	2,576	84.04%	2,165	-	-	118	-	-
331	571	571047	Oh Trans Line Tree Trim-161Kv		12,939	-	12,939	84.04%	10,875	-	-	594	-	-
332	571	571048	Oh Trans Line Tree Trim-69 Kv		389,291	-	389,291	84.04%	327,171	-	-	17,870	-	-
333	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		-	-	-	84.04%	-	-	-	-	-	-
334	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	84.04%	-	-	-	-	-	-
335	571	571062	Trans OH reliab - labor&other		31,377	-	31,377	84.04%	26,370	-	-	-	-	-
336	571	571146	Chemical Tree Trim 345Kv		-	-	-	84.04%	-	-	-	-	-	-
337	571	571147	Chemical Tree Trim 161Kv		17,061	-	17,061	84.04%	14,339	-	-	783	-	-
338	571	571148	Chemical Tree Trim 69Kv		144,673	-	144,673	84.04%	121,588	-	-	6,641	-	-
339	571	571150	Chemical Tree Trim 34.5Kv		2,727	-	2,727	84.04%	2,292	-	-	125	-	-
340	571	571179	Mtce Of Oh Trans Ln Eqp		-	-	-	84.04%	-	-	-	-	-	-
341	571	571247	Side Trimming 161Kv		-	-	-	84.04%	-	-	-	-	-	-
342	571	571248	Side Trimming 69Kv		338,800	-	338,800	84.04%	284,737	-	-	15,552	-	-
343	571	571347	Transm Tree Trimming 161Kv		5,658	-	5,658	84.04%	4,755	-	-	260	-	-
344	571	571348	Trans Tree Trimming 69Kv		-	-	-	84.04%	-	-	-	-	-	-
345	571	571446	Hydro-Ax Tree Trim 345Kv		-	-	-	84.04%	-	-	-	-	-	-
346	571	571447	Hydro-Ax Tree Trim 161Kv		1,776	-	1,776	84.04%	1,493	-	-	82	-	-
347	571	571448	Hydro-Ax Tree Trim 69Kv		225,078	-	225,078	84.04%	189,162	-	-	10,332	-	-
348	571	571450	Hydro-Ax Tree Trim 34.5Kv		2,599	-	2,599	84.04%	2,184	-	-	119	-	-
349	571	571546	Tree Grinder-Tree Trim 345kv		-	-	-	84.04%	-	-	-	-	-	-
350	571	571547	Tree Grinder-Tree Trim 161kv		136,444	-	136,444	84.04%	114,671	-	-	6,263	-	-
351	571	571548	Tree Grinder-Tree Trim69kv		112,677	-	112,677	84.04%	94,697	-	-	5,172	-	-
352	571	571550	Tree Grinder-Tree Trim 34.5kv		-	-	-	84.04%	-	-	-	-	-	-
353	571	571646	Dozer-Tree Trim 345kv		-	-	-	84.04%	-	-	-	-	-	-
354	571	571647	Dozer-Tree Trim 161kv		255,935	-	255,935	84.04%	215,095	-	-	11,748	-	-
355	571	571648	Dozer-Tree Trim 69kv		5,417	-	5,417	84.04%	4,552	-	-	249	-	-
356	571	571652	Trans 69Kv Pole Inspctn&Trmnt		48,700	-	48,700	84.04%	40,929	-	-	2,236	-	-
357	571	571656	Trans 345Kv Pole Inspctn&Trmnt		1,691	-	1,691	84.04%	1,421	-	-	78	-	-
358	571	571658	Trans 34.5Kv Pole Inspctn&Trmnt		-	-	-	84.04%	-	-	-	-	-	-
359	571	571740	TGR Tree Trimming-Transmission		-	-	-	84.04%	-	-	-	-	-	-
360	571	571910	Transm Maint 161KV Reliability		58,659	-	58,659	84.04%	49,298	-	-	-	-	-
361	571	571911	Transm Maint 69KV Reliability		250,637	-	250,637	84.04%	210,642	-	-	-	-	-
362	571	571912	Transm Maint 345KV Reliability		4,481	-	4,481	84.04%	3,766	-	-	-	-	-
363	571	571913	Transm Maint 34.5KV Reliability		7,105	-	7,105	84.04%	5,972	-	-	-	-	-
364	571	571920	Transm 69KV Pole Inspec Reliab		245,224	-	245,224	84.04%	206,093	-	-	-	-	-
365	571	571921	Transm 161KV Pole Inspec Reliab		199,387	-	199,387	84.04%	167,571	-	-	-	-	-
366	571	571998	Trans Reliab Reg Adj Amort		-	-	-	100.00%	-	-	-	-	-	-
367			Total Non-Fac Transmission Revenues/Expenses:		6,834,567	-	6,834,567		5,725,216	-	4,235	105,925	-	-
DISTRIBUTION EXPENSES														
368	580	580001	Supervision Distribution Oper	TB 09-2023	845,766	-	845,766	86.51%	731,706	-	-	-	-	-
369	580	580002	System Perform Mgmt & Admin		51,416	-	51,416	86.51%	44,482	-	-	-	-	-
370	580	580011	Conv & Seminar-Distrib Op		29,264	-	29,264	86.51%	25,317	-	-	-	-	-
371	580	580016	Engineering Recruiting Exp		8,271	-	8,271	86.51%	7,155	-	-	-	-	-
372	580	580046	Software - Transf Supervisor		228	-	228	86.51%	197	-	-	-	-	-
373	580	580627	Line Eng - Distrib Operations		30,817	-	30,817	86.51%	26,661	-	-	-	-	-
374	580	580628	Distribution System Planning		259,163	-	259,163	86.51%	224,212	-	-	-	-	-
375	580	580686	Maintain Construction Standard		19,063	-	19,063	86.51%	16,492	-	-	-	-	-
376	580	580690	AVL Mobile Operations		5,624	-	5,624	86.51%	4,866	-	-	-	-	-
377	582	582016	Distribution Substa Operations		158,257	-	158,257	86.51%	136,915	-	-	-	-	-
378	583	583019	Oh Distribution Line Oper		664,483	-	664,483	86.51%	574,871	-	-	(1)	-	-
379	583	583020	Truck Down Time - Line Oper		53,053	-	53,053	86.51%	45,898	-	-	-	-	-
380	583	583021	Truck Travelling Time - Line Op		447	-	447	86.51%	386	-	-	-	-	-
381	583	583025	Safety Exp-Oh Distrib Lines		180,337	-	180,337	86.51%	156,017	-	64	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
316	570	570043	Trans Sub Breaker Routine Mtce		-	-	-	-	-	4,621	-	-	-	-	-
317	570	570044	TransSub Trnsfmr Routine Mtce		-	-	-	-	-	2,354	-	-	-	-	-
318	570	570060	Trans Substation Inspections		-	-	-	-	-	18,305	-	-	-	-	-
319	570	570177	Substation Maintenance - Plant		-	-	-	-	-	-	-	-	-	-	-
320	570	570472	Transmission-Relays & Misc Eq		-	-	-	-	-	120,799	-	-	-	-	-
321	570	570475	Generation - Relays & Misc Eq		-	-	-	-	-	14,548	-	-	-	-	-
322	570	570511	Protection Relaying Channel Eq		-	-	-	-	-	708	-	-	-	-	-
323	570	570517	Scada		-	-	-	-	-	88,779	-	-	-	-	-
324	571	571001	OH Trans Tree Trimming Superv		-	-	-	-	-	5,945	-	-	-	-	-
325	571	571041	Oh Trans Line Maint-161Kv		-	-	-	-	-	177	-	-	-	-	-
326	571	571042	Overhead Trans Line Maint-69Kv		-	-	-	-	-	6,418	-	-	-	-	-
327	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	-	-	-	-	-	-	-	-
328	571	571044	Oh Trans Line Maint-34.5Kv		-	-	-	-	-	278	-	-	-	-	-
329	571	571045	Oh Trans Line Maint-Other		-	-	-	-	-	-	-	-	-	-	-
330	571	571046	Oh Trans Line Tree Trim-345 Kv		-	-	-	-	-	-	-	-	-	-	-
331	571	571047	Oh Trans Line Tree Trim-161Kv		-	-	-	-	-	-	-	-	-	-	-
332	571	571048	Oh Trans Line Tree Trim-69 Kv		-	-	-	-	-	-	-	-	-	-	-
333	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		-	-	-	-	-	-	-	-	-	-	-
334	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	-	-	-	-	-	-	-	-
335	571	571062	Trans OH reliab - labor&other		-	-	-	-	-	8,970	-	-	-	-	-
336	571	571146	Chemical Tree Trim 345Kv		-	-	-	-	-	-	-	-	-	-	-
337	571	571147	Chemical Tree Trim 161Kv		-	-	-	-	-	-	-	-	-	-	-
338	571	571148	Chemical Tree Trim 69Kv		-	-	-	-	-	-	-	-	-	-	-
339	571	571150	Chemical Tree Trim 34.5Kv		-	-	-	-	-	-	-	-	-	-	-
340	571	571179	Mtce Of Oh Trans Ln Eq		-	-	-	-	-	-	-	-	-	-	-
341	571	571247	Side Trimming 161Kv		-	-	-	-	-	-	-	-	-	-	-
342	571	571248	Side Trimming 69Kv		-	-	-	-	-	-	-	-	-	-	-
343	571	571347	Transm Tree Trimming 161Kv		-	-	-	-	-	-	-	-	-	-	-
344	571	571348	Trans Tree Trimming 69Kv		-	-	-	-	-	-	-	-	-	-	-
345	571	571446	Hydro-Ax Tree Trim 345Kv		-	-	-	-	-	-	-	-	-	-	-
346	571	571447	Hydro-Ax Tree Trim 161Kv		-	-	-	-	-	-	-	-	-	-	-
347	571	571448	Hydro-Ax Tree Trim 69Kv		-	-	-	-	-	-	-	-	-	-	-
348	571	571450	Hydro-Ax Tree Trim 34.5Kv		-	-	-	-	-	-	-	-	-	-	-
349	571	571546	Tree Grinder-Tree Trim 345kv		-	-	-	-	-	-	-	-	-	-	-
350	571	571547	Tree Grinder-Tree Trim 161kv		-	-	-	-	-	-	-	-	-	-	-
351	571	571548	Tree Grinder-Tree Trim69kv		-	-	-	-	-	-	-	-	-	-	-
352	571	571550	Tree Grinder-Tree Trim 34.5kv		-	-	-	-	-	-	-	-	-	-	-
353	571	571646	Dozer-Tree Trim 345kv		-	-	-	-	-	-	-	-	-	-	-
354	571	571647	Dozer-Tree Trim 161kv		-	-	-	-	-	-	-	-	-	-	-
355	571	571648	Dozer-Tree Trim 69kv		-	-	-	-	-	-	-	-	-	-	-
356	571	571652	Trans 69Kv Pole Inspctn&Trmnt		-	-	-	-	-	-	-	-	-	-	-
357	571	571656	Trans 345Kv Pole Insptn&Trmnt		-	-	-	-	-	-	-	-	-	-	-
358	571	571658	Trans 34.5Kv Pole Insptn&Trmnt		-	-	-	-	-	-	-	-	-	-	-
359	571	571740	TGR Tree Trimming-Transmission		-	-	-	-	-	-	-	-	-	-	-
360	571	571910	Transm Maint 161KV Reliability		-	-	-	-	-	109	-	-	-	-	-
361	571	571911	Transm Maint 69KV Reliability		-	-	-	-	-	1,243	-	-	-	-	-
362	571	571912	Transm Maint 345KV Reliability		-	-	-	-	-	-	-	-	-	-	-
363	571	571913	Trans Maint 34.5KV Reliability		-	-	-	-	-	-	-	-	-	-	-
364	571	571920	Transm 69KV Pole Inspec Reliab		-	-	-	-	-	-	-	-	-	-	-
365	571	571921	Transm 161KV Pole Inspec Reliab		-	-	-	-	-	-	-	-	-	-	-
366	571	571998	Trans Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-	-	-
367			Total Non-FAC Transmission Revenues/Expenses:		-	-	-	-	-	704,487	-	-	-	-	-
DISTRIBUTION EXPENSES															
368	580	580001	Supervision Distribution Oper	TB 09-2023	-	-	-	-	-	243,441	-	-	-	-	-
369	580	580002	System Perform Mgmt & Admin		-	-	-	-	-	16,680	-	-	-	-	-
370	580	580011	Conv & Seminar-Distrib Op		-	-	-	-	-	4,610	-	-	-	-	-
371	580	580016	Engineering Recruiting Exp		-	-	-	-	-	-	-	-	-	-	-
372	580	580046	Software - Transf Supervisor		-	-	-	-	-	-	-	-	-	-	-
373	580	580627	Line Eng - Distrib Operations		-	-	-	-	-	-	-	-	-	-	-
374	580	580628	Distribution System Planning		-	-	-	-	-	1,403	-	-	-	-	-
375	580	580686	Maintain Construction Standard		-	-	-	-	-	-	-	-	-	-	-
376	580	580690	AVL Mobile Operations		-	-	-	-	-	-	-	-	-	-	-
377	582	582016	Distribution Substa Operations		-	-	-	-	-	37,569	-	-	-	-	-
378	583	583019	Oh Distribution Line Oper		-	-	-	-	-	138,529	-	-	-	-	-
379	583	583020	Truck Down Time - Line Oper		-	-	-	-	-	12,364	-	-	-	-	-
380	583	583021	Truck Travelling Time - Line Op		-	-	-	-	-	118	-	-	-	-	-
381	583	583025	Safety Exp-Oh Distrib Lines		-	-	-	-	-	2,579	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalentine LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
316	570	570043	Trans Sub Breaker Routine Mtce		-	-	-	-	4,621	21,786
317	570	570044	TransSub Trnsfrmr Routine Mtce		-	-	-	-	2,354	12,121
318	570	570060	Trans Substation Inspections		-	-	-	-	18,305	90,039
319	570	570177	Substation Maintenance - Plant		-	-	-	-	(1)	104
320	570	570472	Transmission-Relays & Misc Eq		-	-	-	-	120,799	602,360
321	570	570475	Generation - Relays & Misc Eq		-	-	-	-	14,548	64,941
322	570	570511	Protection Relaying Channel Eq		-	-	-	-	708	2,925
323	570	570517	Scada		-	-	-	-	88,779	357,498
324	571	571001	OH Trans Tree Trimming Superv		-	-	-	-	7,432	51,085
325	571	571041	Oh Trans Line Maint-161Kv		-	-	-	-	177	1,610
326	571	571042	Overhead Trans Line Maint-69Kv		-	-	-	-	6,418	58,625
327	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	-	-	-
328	571	571044	Oh Trans Line Maint-34.5Kv		-	-	-	-	1,299	21,698
329	571	571045	Oh Trans Line Maint-Other		-	-	-	-	76	1,470
330	571	571046	Oh Trans Line Tree Trim-345 Kv		-	-	-	-	118	2,283
331	571	571047	Oh Trans Line Tree Trim-161Kv		-	-	-	-	594	11,469
332	571	571048	Oh Trans Line Tree Trim-69 Kv		-	-	-	-	17,870	345,041
333	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		-	-	-	-	-	-
334	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	-	-	-
335	571	571062	Trans OH relab - labor&other		-	-	-	-	8,970	35,340
336	571	571146	Chemical Tree Trim 345Kv		-	-	-	-	-	-
337	571	571147	Chemical Tree Trim 161Kv		-	-	-	-	783	15,122
338	571	571148	Chemical Tree Trim 69Kv		-	-	-	-	6,641	128,229
339	571	571150	Chemical Tree Trim 34.5Kv		-	-	-	-	125	2,417
340	571	571179	Mtce Of Oh Trans Ln Eqp		-	-	-	-	-	-
341	571	571247	Side Trimming 161Kv		-	-	-	-	-	-
342	571	571248	Side Trimming 69Kv		-	-	-	-	15,552	300,289
343	571	571347	Transm Tree Trimming 161Kv		-	-	-	-	260	5,015
344	571	571348	Trans Tree Trimming 69Kv		-	-	-	-	-	-
345	571	571446	Hydro-Ax Tree Trim 345Kv		-	-	-	-	-	-
346	571	571447	Hydro-Ax Tree Trim 161Kv		-	-	-	-	82	1,574
347	571	571448	Hydro-Ax Tree Trim 69Kv		-	-	-	-	10,332	199,494
348	571	571450	Hydro-Ax Tree Trim 34.5Kv		-	-	-	-	119	2,304
349	571	571546	Tree Grinder-Tree Trim 345kv		-	-	-	-	-	-
350	571	571547	Tree Grinder-Tree Trim 161kv		-	-	-	-	6,263	120,935
351	571	571548	Tree Grinder-Tree Trim69kv		-	-	-	-	5,172	99,869
352	571	571550	Tree Grinder-Tree Trim 34.5kv		-	-	-	-	-	-
353	571	571646	Dozer-Tree Trim 345kv		-	-	-	-	-	-
354	571	571647	Dozer-Tree Trim 161kv		-	-	-	-	11,748	226,843
355	571	571648	Dozer-Tree Trim 69kv		-	-	-	-	249	4,801
356	571	571652	Trans 69Kv Pole Inspctn&Trmnt		-	-	-	-	2,236	43,164
357	571	571656	Trans 345Kv Pole Insptn&Trmnt		-	-	-	-	78	1,499
358	571	571658	Trans 34.5Kv Pole Insptn&Trmnt		-	-	-	-	-	-
359	571	571740	TGR Tree Trimming-Transmission		-	-	-	-	-	-
360	571	571910	Transm Maint 161KV Reliability		-	-	-	-	109	49,407
361	571	571911	Transm Maint 69KV Reliability		-	-	-	-	1,243	211,885
362	571	571912	Transm Maint 345KV Reliability		-	-	-	-	-	3,766
363	571	571913	Transm Maint 34.5KV Reliability		-	-	-	-	-	5,972
364	571	571920	Transm 69KV Pole Inspec Reliab		-	-	-	-	-	206,093
365	571	571921	Transm 161KV Pole Inspec Reliab		-	-	-	-	-	167,571
366	571	571998	Trans Reliab Reg Adj Amort		-	-	-	-	-	-
367			Total Non-FAC Transmission Revenues/Expenses:		-	-	-	-	814,647	6,539,862
DISTRIBUTION EXPENSES										
368	580	580001	Supervision Distribution Oper	TB 09-2023	-	-	-	-	243,441	975,147
369	580	580002	System Perform Mgmt & Admin		-	-	-	-	16,680	61,162
370	580	580011	Conv & Seminar-Distrib Op		-	-	-	-	4,610	29,927
371	580	580016	Engineering Recruiting Exp		-	-	-	-	-	7,155
372	580	580046	Software - Transf Supervisor		-	-	-	-	-	197
373	580	580627	Line Eng - Distrib Operations		-	-	-	-	-	26,661
374	580	580628	Distribution System Planning		-	-	-	-	1,403	225,615
375	580	580686	Maintain Construction Standard		-	-	-	-	-	16,492
376	580	580690	AVL Mobile Operations		-	-	-	-	-	4,866
377	582	582016	Distribution Substa Operations		-	-	-	-	37,569	174,483
378	583	583019	Oh Distribution Line Oper		-	-	-	-	138,529	713,399
379	583	583020	Truck Down Time - Line Oper		-	-	-	-	12,364	58,262
380	583	583021	Truck Travelling Time - Line Op		-	-	-	-	118	505
381	583	583025	Safety Exp-Oh Distrib Lines		-	-	-	-	2,643	158,660

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)	
382	583	583172	Electric Testing-Oh Dis Lines		72,072	-	72,072	86.51%	62,352	-	-	-	-	-
383	583	583500	Training Dist Operations-Ovhd		81,023	-	81,023	86.51%	70,096	-	-	-	-	-
384	583	583501	Distr OH Training Stipend		340	-	340	86.51%	294	-	-	-	-	-
385	584	584022	Underground Distrib Line Oper		153,372	-	153,372	86.51%	132,688	-	-	-	-	-
386	584	584025	URG Dist Line Locates		908,251	-	908,251	86.51%	785,764	-	-	-	-	-
387	585	585025	Street Lightg & Signal Sys Exp		153	-	153	86.51%	133	-	-	-	-	-
388	586	586025	Safety Expenses-Meters		138	-	138	86.51%	119	-	-	-	-	-
389	586	586028	Meter Expense		168,514	-	168,514	86.51%	145,788	-	(79)	-	-	-
390	586	586029	Disconnects & Reconnects		1,194,366	-	1,194,366	86.51%	1,033,294	-	-	-	-	-
391	586	586120	Field Testing - Old		466,967	-	466,967	86.51%	403,992	-	64	-	-	-
392	586	586135	Load Research-Meters		24,222	-	24,222	86.51%	20,956	-	-	-	-	-
393	586	586140	Power Quality Investiagtions		4,041	-	4,041	86.51%	3,496	-	-	-	-	-
394	586	586150	AMR Fixed Network - Meters		(100)	-	(100)	86.51%	(87)	-	-	-	-	-
395	586	586155	AMR Radio - Meters		-	-	-	86.51%	-	-	-	-	-	-
396	586	586160	AMI Expenditures		281,394	-	281,394	86.51%	243,445	-	-	-	-	-
397	586	586XXX	Conv & Seminars		-	-	-	86.51%	-	-	-	-	-	-
398	587	587031	Service Call Expense		341,840	-	341,840	86.51%	295,739	-	-	-	-	-
399	587	587038	Customer Facilities Expense		(308,094)	-	(308,094)	86.51%	(266,544)	-	29,321	-	512,080	-
400	587	587126	Complaint Test		60,664	-	60,664	86.51%	52,483	-	-	-	-	-
401	587	587146	Current Diversions		3,570	-	3,570	86.51%	3,089	-	-	-	-	-
402	587	587147	Meter Base Repair		1,680	-	1,680	86.51%	1,453	-	-	-	-	-
403	587	587148	Customer Co-Gen Facilities		4,178	-	4,178	86.51%	3,614	-	-	-	-	-
404	587	587165	Mtce mtr socket surge arrest		-	-	-	86.51%	-	-	-	-	-	-
405	587	587519	Location-Radio & Tv Interfer		8,904	-	8,904	86.51%	7,703	-	-	-	-	-
406	588	588011	Conv & Seminar-Misc Distrib		63,837	-	63,837	86.51%	55,228	-	-	-	-	-
407	588	588023	Building Operations - Expenses		863,042	-	863,042	86.51%	746,652	-	-	-	-	-
408	588	588025	Safety Equipment		132,568	-	132,568	86.51%	114,690	-	(1)	2	-	-
409	588	588100	Miscellaneous Distribution		175,667	-	175,667	86.51%	151,977	-	-	-	-	-
410	588	588101	Janitorial Exp - Meter Shop		48	-	48	86.51%	41	-	-	-	-	-
411	588	588105	Utilities - Meter Shop		2,257	-	2,257	86.51%	1,952	-	-	-	-	-
412	588	588120	Misc Dist - Right-of-way		9,081	-	9,081	86.51%	7,857	-	-	-	-	-
413	588	588130	Misc Dist. - Joint Use		61,442	-	61,442	86.51%	53,156	-	-	-	-	-
414	588	588401	Janitorial Exp - Garage		10,350	-	10,350	86.51%	8,954	-	-	-	-	-
415	588	588405	Utilities - Garage		1,146	-	1,146	86.51%	992	-	-	-	-	-
416	588	588621	GIS Operations		48,424	-	48,424	86.51%	41,894	-	-	-	-	-
417	588	588622	GIS Quality Assurance/Control		10,983	-	10,983	86.51%	9,502	-	-	-	-	-
418	588	588623	GIS Analysis		21,748	-	21,748	86.51%	18,815	-	-	-	-	-
419	588	588630	OMS Operations		138,070	-	138,070	86.51%	119,450	-	-	-	-	-
420	588	588701	Dist Mapping Hollister Area		-	-	-	86.51%	-	-	-	-	-	-
421	589	589034	Rents - Distribution		1,545	-	1,545	86.51%	1,337	-	-	-	-	-
422	590	590001	Supervision Distribution Maint		76,037	-	76,037	86.51%	65,783	-	-	-	-	-
423	590	590620	GIS Maintenance/Updates		63,968	-	63,968	86.51%	55,341	-	-	-	-	-
424	590	590630	Line Eng Distribution Maint		6,181	-	6,181	86.51%	5,348	-	-	-	-	-
425	590	590XXX	Conv. & Seminars		-	-	-	86.51%	-	-	-	-	-	-
426	591	591024	Building Maint- Line Operations		103,465	-	103,465	86.51%	89,512	-	-	-	-	-
427	591	591049	Dist Substa Structure Maint		-	-	-	86.51%	-	-	-	-	-	-
428	591	591103	General Maint. - Meter Shop		135	-	135	86.51%	116	-	-	-	-	-
429	591	591224	Building Maint-Engineering		-	-	-	86.51%	-	-	-	-	-	-
430	591	591403	General Maint. - Garage		7,634	-	7,634	86.51%	6,604	-	-	-	-	-
431	592	592052	Dist Substation Equip Maint		1,095,977	-	1,095,977	86.51%	948,173	-	-	-	-	-
432	592	592053	Dist Sub Breaker Routine Mtce		10,537	-	10,537	86.51%	9,116	-	-	-	-	-
433	592	592054	Dist Sub Trnsfmr Routine Mtce		108,148	-	108,148	86.51%	93,563	-	-	-	-	-
434	592	592060	Dist Substation Inspections		234,954	-	234,954	86.51%	203,268	-	-	-	-	-
435	592	592469	Distribution-Relays & Misc Eq		129,898	-	129,898	86.51%	112,380	-	-	-	-	-
436	593	593001	OH Dist Line Tree Trimming Spr		1,026,556	-	1,026,556	86.51%	888,114	-	-	-	48,471	-
437	593	593011	Conv & Seminar - Tree Trimming		6,960	-	6,960	86.51%	6,022	-	-	-	329	-
438	593	593025	Safety Expense - Tree Trimming		1,020	-	1,020	86.51%	882	-	12	-	48	-
439	593	593058	Oh Dist Line Tree Trimming		3,715,515	-	3,715,515	86.51%	3,214,440	-	-	-	172,577	-
440	593	593062	Dist OH rellab - labor & other		477,618	-	477,618	86.51%	413,206	-	-	-	3,111	-
441	593	593158	Chemical Tree Trim 12Kv		867,033	-	867,033	86.51%	750,105	-	-	-	40,970	-
442	593	593258	Side Trimming 12Kv		114,579	-	114,579	86.51%	99,126	-	-	-	5,414	-
443	593	593458	Hydro-Ax Tree Trimming 12 Kv		793,795	-	793,795	86.51%	686,744	-	-	-	37,510	-
444	593	593500	Misc Repair Expense		3,418	-	3,418	86.51%	2,957	-	-	-	6	-
445	593	593510	General Office Expense		94,384	-	94,384	86.51%	81,656	-	-	-	4,451	-
446	593	593555	Oh Dist Line Maintenance		2,587,751	-	2,587,751	86.51%	2,238,767	-	-	-	38,216	-
447	593	593556	OhDist Line Capacitor BankMtce		31,293	-	31,293	86.51%	27,073	-	-	-	-	-
448	593	593558	Tree Grinder-Tree Trim 12kv		88,960	-	88,960	86.51%	76,963	-	-	4,204	-	-
449	593	593560	OH Dist Line Oper Storms		389,242	-	389,242	86.51%	336,748	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees	Pension/OPEB Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
382	583	583172	Electric Testing-Oh Dis Lines		-	-	-	-	-	20,595	-	-	-	-	-
383	583	583500	Training Dist Operations-Ovhd		-	-	-	-	-	-	-	-	-	-	-
384	583	583501	Distr OH Training Stipend		-	-	-	-	-	117	-	-	-	-	-
385	584	584022	Underground Distrib Line Oper		-	-	-	-	-	36,597	-	-	-	-	-
386	584	584025	URG Dist Line Locates		-	-	-	-	-	34	-	-	-	-	-
387	585	585025	Street Lightg & Signal Sys Exp		-	-	-	-	-	(17)	-	-	-	-	-
388	586	586025	Safety Expenses-Meters		-	-	-	-	-	-	-	-	-	-	-
389	586	586028	Meter Expense		-	-	-	-	-	54,185	-	-	-	-	-
390	586	586029	Disconnects & Reconnects		-	-	-	-	-	317,223	-	-	-	-	-
391	586	586120	Field Testing - Old		-	-	-	-	-	126,084	-	-	-	-	-
392	586	586135	Load Research-Meters		-	-	-	-	-	4,886	-	-	-	-	-
393	586	586140	Power Quality Investiagtions		-	-	-	-	-	995	-	-	-	-	-
394	586	586150	AMR Fixed Network - Meters		-	-	-	-	-	(34)	-	-	-	-	-
395	586	586155	AMR Radio - Meters		-	-	-	-	-	-	-	-	-	-	-
396	586	586160	AMI Expenditures		-	-	-	-	-	-	-	-	-	-	-
397	586	586XXX	Conv & Seminars		-	-	-	-	-	-	-	-	-	-	-
398	587	587031	Service Call Expense		-	-	-	-	-	70,949	-	-	-	-	-
399	587	587038	Customer Facilities Expense		-	-	-	-	-	53,736	-	-	-	-	-
400	587	587126	Complaint Test		-	-	-	-	-	16,113	-	-	-	-	-
401	587	587146	Current Diversions		-	-	-	-	-	1,292	-	-	-	-	-
402	587	587147	Meter Base Repair		-	-	-	-	-	443	-	-	-	-	-
403	587	587148	Customer Co-Gen Facilities		-	-	-	-	-	1,692	-	-	-	-	-
404	587	587165	Mtce mtr socket surge arrest		-	-	-	-	-	-	-	-	-	-	-
405	587	587519	Location-Radio & Tv Interfer		-	-	-	-	-	3,030	-	-	-	-	-
406	588	588011	Conv & Seminar-Misc Distrib		-	-	-	-	-	3,028	-	-	-	-	-
407	588	588023	Building Operations - Expenses		-	-	-	-	-	124	-	-	-	-	-
408	588	588025	Safety Equipment		-	-	-	-	-	(6)	-	-	-	-	-
409	588	588100	Miscellaneous Distribution		-	-	-	-	-	33,421	-	-	-	-	-
410	588	588101	Janitorial Exp - Meter Shop		-	-	-	-	-	-	-	-	-	-	-
411	588	588105	Utilities - Meter Shop		-	-	-	-	-	-	-	-	-	-	-
412	588	588120	Misc Dist - Right-of-way		-	-	-	-	-	2,280	-	-	-	-	-
413	588	588130	Misc Dist. - Joint Use		-	-	-	-	-	183	-	-	-	-	-
414	588	588401	Janitorial Exp - Garage		-	-	-	-	-	11	-	-	-	-	-
415	588	588405	Utilities - Garage		-	-	-	-	-	-	-	-	-	-	-
416	588	588621	GIS Operations		-	-	-	-	-	15,950	-	-	-	-	-
417	588	588622	GIS Quality Assurance/Control		-	-	-	-	-	2,302	-	-	-	-	-
418	588	588623	GIS Analysis		-	-	-	-	-	7,356	-	-	-	-	-
419	588	588630	OMS Operations		-	-	-	-	-	41,372	-	-	-	-	-
420	588	588701	Dist Mapping Hollister Area		-	-	-	-	-	-	-	-	-	-	-
421	589	589034	Rents - Distribution		-	-	-	-	-	-	-	-	-	-	-
422	590	590001	Supervision Distribution Maint		-	-	-	-	-	23,823	-	-	-	-	-
423	590	590620	GIS Maintenance/Updates		-	-	-	-	-	20,558	-	-	-	-	-
424	590	590630	Line Eng Distribution Maint		-	-	-	-	-	-	-	-	-	-	-
425	590	590XXX	Conv. & Seminars		-	-	-	-	-	-	-	-	-	-	-
426	591	591024	Building Maint-Line Operations		-	-	-	-	-	12,379	-	-	-	-	-
427	591	591049	Dist Substa Structure Maint		-	-	-	-	-	-	-	-	-	-	-
428	591	591103	General Maint. - Meter Shop		-	-	-	-	-	-	-	-	-	-	-
429	591	591224	Building Maint-Engineering		-	-	-	-	-	-	-	-	-	-	-
430	591	591403	General Maint. - Garage		-	-	-	-	-	-	-	-	-	-	-
431	592	592052	Dist Substation Equip Maint		-	-	-	-	-	193,459	-	-	-	-	-
432	592	592053	Dist Sub Breaker Routine Mtce		-	-	-	-	-	2,548	-	-	-	-	-
433	592	592054	Dist Sub Trnsfrmr Routine Mtce		-	-	-	-	-	6,442	-	-	-	-	-
434	592	592060	Dist Substation Inspections		-	-	-	-	-	60,429	-	-	-	-	-
435	592	592469	Distribution-Relays & Misc Eq		-	-	-	-	-	31,043	-	-	-	-	-
436	593	593001	OH Dist Line Tree Trimming Spr		-	-	-	-	-	-	-	-	-	-	-
437	593	593011	Conv & Seminar - Tree Trimming		-	-	-	-	-	-	-	-	-	-	-
438	593	593025	Safety Expense - Tree Trimming		-	-	-	-	-	-	-	-	-	-	-
439	593	593058	Oh Dist Line Tree Trimming		-	-	-	-	-	13,228	-	-	-	-	-
440	593	593062	Dist OH reliab - labor & other		-	-	-	-	-	139,813	-	-	-	-	-
441	593	593158	Chemical Tree Trim 12kv		-	-	-	-	-	-	-	-	-	-	-
442	593	593258	Side Trimming 12kv		-	-	-	-	-	-	-	-	-	-	-
443	593	593458	Hydro-Ax Tree Trimming 12 kv		-	-	-	-	-	-	-	-	-	-	-
444	593	593500	Misc Repair Expense		-	-	-	-	-	783	-	-	-	-	-
445	593	593510	General Office Expense		-	-	-	-	-	-	-	-	-	-	-
446	593	593555	Oh Dist Line Maintenance		-	-	-	-	-	370,162	-	-	-	-	-
447	593	593556	OhDist Line Capacitor BankMtce		-	-	-	-	-	6,041	-	-	-	-	-
448	593	593558	Tree Grinder-Tree Trim 12kv		-	-	-	-	-	-	-	-	-	-	-
449	593	593560	OH Dist Line Oper Storms		-	-	-	-	-	72,999	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Staleline LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
382	583	583172	Electric Testing-Oh Dis Lines		-	-	-	-	20,595	82,947
383	583	583500	Training Dist Operations-Ovhd		-	-	-	-	-	70,096
384	583	583501	Distr OH Training Stipend		-	-	-	-	117	411
385	584	584022	Underground Distrib Line Oper		-	-	-	-	36,597	169,285
386	584	584025	URG Dist Line Locates		-	-	-	-	34	785,798
387	585	585025	Street Lightg & Signal Sys Exp		-	-	-	-	(17)	115
388	586	586025	Safety Expenses-Meters		-	-	-	-	-	119
389	586	586028	Meter Expense		-	-	-	-	54,106	199,894
390	586	586029	Disconnects & Reconnects		-	-	-	-	317,223	1,350,517
391	586	586120	Field Testing - Old		-	-	-	-	126,147	530,139
392	586	586135	Load Research-Meters		-	-	-	-	4,886	25,842
393	586	586140	Power Quality Investiagtions		-	-	-	-	995	4,491
394	586	586150	AMR Fixed Network - Meters		-	-	-	-	(84)	(121)
395	586	586155	AMR Radio - Meters		-	-	-	-	-	-
396	586	586160	AMI Expenditures		-	-	-	-	-	243,445
397	586	586XXX	Conv & Seminars		-	-	-	-	-	-
398	587	587031	Service Call Expense		-	-	-	-	70,949	366,688
399	587	587038	Customer Facilities Expense		-	-	-	-	595,137	328,593
400	587	587126	Complaint Test		-	-	-	-	16,113	68,597
401	587	587146	Current Diversions		-	-	-	-	1,292	4,381
402	587	587147	Meter Base Repair		-	-	-	-	443	1,897
403	587	587148	Customer Co-Gen Facilities		-	-	-	-	1,692	5,306
404	587	587165	Mtce mtr socket surge arrest		-	-	-	-	-	-
405	587	587519	Location-Radio & Tv Interfer		-	-	-	-	3,030	10,733
406	588	588011	Conv & Seminar-Misc Distrib		-	-	-	-	3,028	58,255
407	588	588023	Building Operations - Expenses		-	-	-	-	124	746,776
408	588	588025	Safety Equipment		-	-	-	-	(5)	114,686
409	588	588100	Miscellaneous Distribution		-	-	-	-	33,421	185,397
410	588	588101	Janitorial Exp - Meter Shop		-	-	-	-	-	41
411	588	588105	Utilities - Meter Shop		-	-	-	-	-	1,952
412	588	588120	Misc Dist - Right-of-way		-	-	-	-	2,280	10,137
413	588	588130	Misc Dist. - Joint Use		-	-	-	-	183	53,340
414	588	588401	Janitorial Exp - Garage		-	-	-	-	11	8,965
415	588	588405	Utilities - Garage		-	-	-	-	-	992
416	588	588621	GIS Operations		-	-	-	-	15,950	57,844
417	588	588622	GIS Quality Assurance/Control		-	-	-	-	2,302	11,804
418	588	588623	GIS Analysis		-	-	-	-	7,356	26,171
419	588	588630	OMS Operations		-	-	-	-	41,372	160,822
420	588	588701	Dist Mapping Hollister Area		-	-	-	-	-	-
421	589	589034	Rents - Distribution		-	-	-	-	-	1,337
422	590	590001	Supervision Distribution Maint		-	-	-	-	23,823	89,606
423	590	590620	GIS Maintenance/Updates		-	-	-	-	20,558	75,900
424	590	590630	Line Eng Distribution Maint		-	-	-	-	-	5,348
425	590	590XXX	Conv. & Seminars		-	-	-	-	-	-
426	591	591024	Building Maint-Line Operations		-	-	-	-	12,379	101,890
427	591	591049	Dist Substa Structure Maint		-	-	-	-	-	-
428	591	591103	General Maint. - Meter Shop		-	-	-	-	-	116
429	591	591224	Building Maint-Engineering		-	-	-	-	-	-
430	591	591403	General Maint. - Garage		-	-	-	-	-	6,604
431	592	592052	Dist Substation Equip Maint		-	-	-	-	193,459	1,141,632
432	592	592053	Dist Sub Breaker Routine Mtce		-	-	-	-	2,548	11,664
433	592	592054	Dist Sub Trnsfrmr Routine Mtce		-	-	-	-	6,442	100,006
434	592	592060	Dist Substation Inspections		-	-	-	-	60,429	263,697
435	592	592469	Distribution-Relays & Misc Eq		-	-	-	-	31,043	143,423
436	593	593001	OH Dist Line Tree Trimming Spr		-	-	-	-	48,471	936,586
437	593	593011	Conv & Seminar - Tree Trimming		-	-	-	-	329	6,350
438	593	593025	Safety Expense - Tree Trimming		-	-	-	-	60	942
439	593	593058	Oh Dist Line Tree Trimming		-	-	-	-	185,805	3,400,245
440	593	593062	Dist OH reliab - labor & other		-	-	-	-	142,924	556,131
441	593	593158	Chemical Tree Trim 12kv		-	-	-	-	40,970	791,076
442	593	593258	Side Trimming 12Kv		-	-	-	-	5,414	104,541
443	593	593458	Hydro-Ax Tree Trimming 12 kv		-	-	-	-	37,510	724,253
444	593	593500	Misc Repair Expense		-	-	-	-	789	3,746
445	593	593510	General Office Expense		-	-	-	-	4,451	86,107
446	593	593555	Oh Dist Line Maintenance		-	-	-	-	408,378	2,647,145
447	593	593556	OhDist Line Capacitor BankMtce		-	-	-	-	6,041	33,114
448	593	593558	Tree Grinder-Tree Trim 12kv		-	-	-	-	4,204	81,166
449	593	593560	OH Dist Line Oper Storms		-	-	-	-	72,999	409,747

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	Missouri Test Year Allocations (h)	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	Fuel and Purchased Power Expenses (j)	Generation O&M Normalization (k)	Vegetation Normalization (l)	Customer Facilities Expenses (m)	Uncollectible Expense (n)
450	593	593570	Reclosers Sect & Oil Switches		-	-	86.51%	-	-	-	-	-	-	-
451	593	593575	Misc Repair & Testing		4,313	4,313	86.51%	3,731	-	-	-	-	-	-
452	593	593597	May 2011 Tornado O&M Amort		-	-	100.00%	-	-	-	-	-	-	-
453	593	593599	Amortization-ice storm expense		24,325	24,325	0.00%	-	-	-	-	-	-	-
454	593	593658	Dozer-Tree Trim 12kv		1,998	1,998	86.51%	1,728	-	-	94	-	-	
455	593	593740	TGR Tree Trimming-Distribution		483,814	483,814	86.51%	418,567	-	-	22,862	-	-	
456	593	593910	OH Dist Line Maint Reliability		1,689,306	1,689,306	86.51%	1,461,486	-	-	1	-	-	
457	593	593920	OH Dist Pole Insp Reliability		1,035,270	1,035,270	86.51%	895,653	-	-	-	-	-	
458	593	593930	General Office Exp Reliability		3	3	86.51%	3	-	-	-	-	-	
459	593	593932	Utilities Exp - Reliability		135	135	86.51%	117	-	-	6	-	-	
460	593	593940	Reliability Wildlife Cover Up		-	-	86.51%	-	-	-	-	-	-	
461	593	593998	Dist OH Reliab Reg Adj Amort		-	-	100.00%	-	-	-	-	-	-	
462	594	594061	Underground Dist Line Maint		598,718	598,718	86.51%	517,975	-	-	-	-	-	
463	594	594062	Dist UG reliab - labor & other		40,233	40,233	86.51%	34,807	-	-	-	-	-	
464	594	594910	Dist UG Line Maint Reliability		366,555	366,555	86.51%	317,121	-	-	-	-	-	
465	594	594998	Dist UG Reliab Reg Adj Amort		-	-	100.00%	-	-	-	-	-	-	
466	595	595064	Dist Transformer Maintenance		-	-	86.51%	-	-	-	-	-	-	
467	595	595161	Overhead Transformers - Old		30,198	30,198	86.51%	26,126	-	-	-	-	-	
468	595	595164	Underground Transformers - Old		37,084	37,084	86.51%	32,082	-	-	-	-	-	
469	596	596067	Strt Light&Signal Sys Maint Ex		359,577	359,577	86.51%	311,084	-	-	-	-	-	
470	597	597123	Shop Test & Repair		185,310	185,310	86.51%	160,319	-	-	-	-	-	
471	597	597138	Load Research Equipment Repair		1,073	1,073	86.51%	928	-	-	-	-	-	
472	598	598073	Maint Of Misc Distrib Plant		203,653	203,653	86.51%	176,188	-	-	-	-	-	
473			Total Distribution Expenses:		24,410,516	24,410,516		21,097,467		29,381	378,273	512,080		
CUSTOMER ACCOUNT EXPENSES														
474	901	901001	Customer Service Mgmt & Admin	TB 09-2023	108,110	108,110	89.08%	96,301	-	-	-	-	-	
475	901	901002	Cust Ser Mgmt & Admin - Exp		6,685	6,685	89.08%	5,954	-	-	-	-	-	
476	901	901011	Conv & Seminar-Cust Accts Dist		27,203	27,203	89.08%	24,232	-	-	-	-	-	
477	901	901025	Safety Exp-Customer Service		51	51	89.08%	46	-	-	-	-	-	
478	901	901042	Outside Printing-Customer Serv		26,587	26,587	89.08%	23,683	-	-	-	-	-	
479	901	901201	Mgmt & Administrative - Accoun		-	-	89.08%	-	-	-	-	-	-	
480	902	902001	Re-Read Meters-Gas		-	-	89.08%	-	-	-	-	-	-	
481	902	902005	Check Meter Reads - Electric		16,571	16,571	89.08%	14,761	-	-	-	-	-	
482	902	902007	Read Meters - Electric		438,039	438,039	89.08%	390,191	-	-	-	-	-	
483	903	903002	Collection Activities - Gas		-	-	89.08%	-	-	-	-	-	-	
484	903	903013	Power Billing		20,536	20,536	89.08%	18,293	-	-	-	-	-	
485	903	903016	Collection Activities - Elec		118,177	118,177	89.08%	105,268	-	-	-	-	-	
486	903	903022	Cust Serv Accounting - Ele/Gas		3,246,740	3,246,740	89.08%	2,892,088	-	-	-	-	-	
487	903	903023	Remittance Processing		141,977	141,977	89.08%	126,468	-	-	-	-	-	
488	903	903028	Credit & Collections		195,624	195,624	89.08%	174,255	-	-	-	-	-	
489	903	903046	Micro Software-Rev Acct		540	540	89.08%	481	-	-	-	-	-	
490	903	903110	Billing Of Metered Accts-Elec		1,847,474	1,847,474	89.08%	1,645,669	-	-	-	-	-	
491	903	903146	Collectors' Fees		143,263	143,263	89.08%	127,614	-	-	-	-	-	
492	903	903147	Banking Fees - JP Morgan		213,412	213,412	89.08%	190,100	-	-	-	-	-	
493	903	903148	Banking Fees - Mercantile		-	-	89.08%	-	-	-	-	-	-	
494	903	903150	Rating Agency Fees		(124,188)	(124,188)	89.08%	(110,623)	-	-	-	-	-	
495	903	903151	Banking Fees - UMB		79,822	79,822	89.08%	71,103	-	-	-	-	-	
496	904	904401	Covid Bad Debt AR		-	-	0.00%	-	-	-	-	-	-	
497	904	904402	Covid Bad Debt KS		-	-	0.00%	-	-	-	-	-	-	
498	904	904404	Covid Bad Debt OK		-	-	0.00%	-	-	-	-	-	-	
499	904	904037	Uncollectible Accts-Electric		1,382,598	1,382,598	89.08%	1,231,573	-	-	-	-	1,185,166	
500	904	904038	Uncollect - Misc Receivables		96,861	96,861	89.08%	86,280	-	-	-	-	-	
501	905	905023	Building Operations-Cust Accts		263,217	263,217	89.08%	234,465	-	-	-	-	-	
502	905	905031	General Office Exp-Cust Acct		4,127	4,127	89.08%	3,676	-	-	-	-	-	
503	905	905032	Phone Directory Expense		3,597	3,597	89.08%	3,204	-	-	-	-	-	
504	905	905042	Outages		2,773	2,773	89.08%	2,470	-	-	-	-	-	
505	905	905045	Cyber Insurance		174,388	174,388	89.08%	155,339	-	-	-	-	-	
506			Total Customer Account Expenses:		8,434,183	8,434,183		7,512,891					1,185,166	
CUSTOMER ASSISTANCE EXPENSES														
507	907	907101	Customer Service Supervision	TB 09-2023	15,407	15,407	89.08%	13,724	-	-	-	-	-	
508	908	908043	Customer Assistance-Cust Serv		242,254	242,254	89.08%	215,791	-	-	-	-	-	
509	908	908044	LIPP AMORT MO Only		63,134	63,134	100.00%	63,134	-	-	-	-	-	
510	908	908046	Micro Software-Mjr Accts		-	-	89.08%	-	-	-	-	-	-	
511	908	908101	Retail Indust Cust Assistance		384,582	384,582	89.08%	342,582	-	-	-	-	-	
512	908	908103	Cust Prog Collaborative Exp		810,462	810,462	100.00%	810,462	-	-	-	-	-	
513	908	908104	Wholesale Customer Assistance		42,476	42,476	0.00%	-	-	-	-	-	-	

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
450	593	593570	Reclosers Sect & Oil Switches		-	-	-	-	-	-	-	-	-	-	-
451	593	593575	Misc Repair & Testing		-	-	-	-	-	-	-	-	-	-	-
452	593	593597	May 2011 Tornado O&M Amort		-	-	-	-	-	-	-	-	-	-	-
453	593	593599	Amortization-ice storm expense		-	-	-	-	-	-	-	-	-	-	-
454	593	593658	Dozer-Tree Trim 12kv		-	-	-	-	-	-	-	-	-	-	-
455	593	593740	TGR Tree Trimming-Distribution		-	-	-	-	-	-	-	-	-	-	-
456	593	593910	OH Dist Line Maint Reliability		-	-	-	-	-	9,092	-	-	-	-	-
457	593	593920	OH Dist Pole Inspc Reliability		-	-	-	-	-	-	-	-	-	-	-
458	593	593930	General Office Exp Reliability		-	-	-	-	-	-	-	-	-	-	-
459	593	593932	Utilities Exp - Reliability		-	-	-	-	-	-	-	-	-	-	-
460	593	593940	Reliability Wildlife Cover Up		-	-	-	-	-	-	-	-	-	-	-
461	593	593998	Dist OH Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-	-	-
462	594	594061	Underground Dist Line Maint		-	-	-	-	-	81,055	-	-	-	-	-
463	594	594062	Dist UG reliab - labor & other		-	-	-	-	-	13,182	-	-	-	-	-
464	594	594910	Dist UG Line Maint Reliability		-	-	-	-	-	39,352	-	-	-	-	-
465	594	594998	Dist UG Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-	-	-
466	595	595064	Dist Transformer Maintenance		-	-	-	-	-	-	-	-	-	-	-
467	595	595161	Overhead Transformers - Old		-	-	-	-	-	6,598	-	-	-	-	-
468	595	595164	Underground Transformers - Old		-	-	-	-	-	6,636	-	-	-	-	-
469	596	596067	Strt Light&Signal Sys Maint Ex		-	-	-	-	-	75,246	-	-	-	-	-
470	597	597123	Shop Test & Repair		-	-	-	-	-	53,317	-	-	-	-	-
471	597	597138	Load Research Equipment Repair		-	-	-	-	-	310	-	-	-	-	-
472	598	598073	Maint Of Misc Distrib Plant		-	-	-	-	-	39,977	-	-	-	-	-
473			Total Distribution Expenses:		-	-	-	-	-	2,549,705	-	-	-	-	-
CUSTOMER ACCOUNT EXPENSES															
474	901	901001	Customer Service Mgmt & Admin	TB 09-2023	-	-	-	-	-	38,299	-	-	-	-	-
475	901	901002	Cust Ser Mgmt & Admin - Exp		-	-	-	-	-	-	-	-	-	-	-
476	901	901011	Conv & Seminar-Cust Accts Dist		-	-	-	-	-	4,762	-	-	-	-	-
477	901	901025	Safety Exp-Customer Service		-	-	-	-	-	-	-	-	-	-	-
478	901	901042	Outside Printing-Customer Serv		-	-	-	-	-	-	-	-	-	-	-
479	901	901201	Mgmt & Administrative - Accoun		-	-	-	-	-	-	-	-	-	-	-
480	902	902001	Re-Read Meters-Gas		-	-	-	-	-	-	-	-	-	-	-
481	902	902005	Check Meter Reads - Electric		-	-	-	-	-	5,183	-	-	-	-	-
482	902	902007	Read Meters - Electric		-	-	-	-	-	137,175	-	-	-	-	-
483	903	903002	Collection Activities - Gas		-	-	-	-	-	-	-	-	-	-	-
484	903	903013	Power Billing		-	-	-	-	-	7,921	-	-	-	-	-
485	903	903016	Collection Activities - Elec		-	-	-	-	-	-	-	-	-	-	-
486	903	903022	Cust Serv Accounting - Ele/Gas		-	-	-	-	-	1,220,744	-	-	-	-	-
487	903	903023	Remittance Processing		-	-	-	-	-	-	-	-	-	-	-
488	903	903028	Credit & Collections		-	-	-	-	-	118,007	-	-	-	-	-
489	903	903046	Micro Software-Rev Acct		-	-	-	-	-	-	-	-	-	-	-
490	903	903110	Billing Of Metered Accts-Elec		-	-	-	-	-	230,944	-	-	-	-	-
491	903	903146	Collectors' Fees		-	-	-	-	-	-	-	-	-	-	-
492	903	903147	Banking Fees - JP Morgan		-	-	-	-	-	-	-	-	-	-	-
493	903	903148	Banking Fees - Mercantile		-	-	-	-	-	-	-	-	-	-	-
494	903	903150	Rating Agency Fees		-	-	-	-	-	-	-	-	-	210,700	-
495	903	903151	Banking Fees - UMB		-	-	-	-	-	-	-	-	-	-	-
496	904	904401	Covid Bad Debt AR		-	-	-	-	-	-	-	-	-	-	-
497	904	904402	Covid Bad Debt KS		-	-	-	-	-	-	-	-	-	-	-
498	904	904404	Covid Bad Debt OK		-	-	-	-	-	-	-	-	-	-	-
499	904	904037	Uncollectible Accts-Electric		-	-	-	-	-	-	-	-	-	-	-
500	904	904038	Uncollect - Misc Receivables		-	-	-	-	-	-	-	-	-	-	-
501	905	905023	Building Operations-Cust Accts		-	-	-	-	-	-	-	-	-	-	-
502	905	905031	General Office Exp-Cust Acct		-	-	-	-	-	325	-	-	-	-	-
503	905	905032	Phone Directory Expense		-	-	-	-	-	-	-	-	-	-	-
504	905	905042	Outages		-	-	-	-	-	911	-	-	-	-	-
505	905	905045	Cyber Insurance		-	-	43,588	-	-	-	-	-	-	-	-
506			Total Customer Account Expenses:		-	-	43,588	-	-	1,764,272	-	-	-	210,700	-
CUSTOMER ASSISTANCE EXPENSES															
507	907	907101	Customer Service Supervision	TB 09-2023	-	-	-	-	-	10,459	-	-	-	-	-
508	908	908043	Customer Assistance-Cust Serv		-	-	-	-	-	111,213	-	-	-	-	-
509	908	908044	LIPP AMORT MO Only		(5,499)	-	-	-	-	-	-	-	-	-	-
510	908	908046	Micro Software-Mjr Accts		-	-	-	-	-	-	-	-	-	-	-
511	908	908101	Retail Indust Cust Assistance		-	-	-	-	-	130,237	-	-	-	-	-
512	908	908103	Cust Prog Collaborative Exp		(362,235)	-	-	-	-	-	-	-	-	-	-
513	908	908104	Wholesale Customer Assistance		-	-	-	-	-	-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
450	593	593570	Reclosers Sect & Oil Switches		-	-	-	-	-	-
451	593	593575	Misc Repair & Testing		-	-	-	-	-	3,731
452	593	593597	May 2011 Tornado O&M Amort		-	-	-	-	-	-
453	593	593599	Amortization-ice storm expense		-	-	-	-	-	-
454	593	593658	Dozer-Tree Trim 12kv		-	-	-	94	94	1,823
455	593	593740	TGR Tree Trimming-Distribution		-	-	-	22,862	22,862	441,429
456	593	593910	OH Dist Line Maint Reliability		-	-	-	9,094	9,094	1,470,580
457	593	593920	OH Dist Pole Inspec Reliability		-	-	-	-	-	895,653
458	593	593930	General Office Exp Reliability		-	-	-	-	-	3
459	593	593932	Utilities Exp - Reliability		-	-	-	6	6	123
460	593	593940	Reliability Wildlife Cover Up		-	-	-	-	-	-
461	593	593998	Dist OH Reliab Reg Adj Amort		-	-	-	-	-	-
462	594	594061	Underground Dist Line Maint		-	-	-	81,055	81,055	599,031
463	594	594062	Dist UG reliab - labor & other		-	-	-	13,182	13,182	47,989
464	594	594910	Dist UG Line Maint Reliability		-	-	-	39,352	39,352	356,473
465	594	594998	Dist UG Reliab Reg Adj Amort		-	-	-	-	-	-
466	595	595064	Dist Transformer Maintenance		-	-	-	-	-	-
467	595	595161	Overhead Transformers - Old		-	-	-	6,598	6,598	32,723
468	595	595164	Underground Transformers - Old		-	-	-	6,636	6,636	38,718
469	596	596067	Strt Light&Signal Sys Maint Ex		-	-	-	75,246	75,246	386,330
470	597	597123	Shop Test & Repair		-	-	-	53,317	53,317	213,636
471	597	597138	Load Research Equipment Repair		-	-	-	310	310	1,238
472	598	598073	Maint Of Misc Distrib Plant		-	-	-	39,977	39,977	216,166
473			Total Distribution Expenses:		-	-	-	3,469,440	3,469,440	24,566,906
CUSTOMER ACCOUNT EXPENSES										
474	901	901001	Customer Service Mgmt & Admin	TB 09-2023	-	-	-	38,299	38,299	134,600
475	901	901002	Cust Ser Mgmt & Admin - Exp		-	-	-	-	-	5,954
476	901	901011	Conv & Seminar-Cust Accts Dist		-	-	-	4,762	4,762	28,994
477	901	901025	Safety Exp-Customer Service		-	-	-	-	-	46
478	901	901042	Outside Printing-Customer Serv		-	-	-	-	-	23,683
479	901	901201	Mgmt & Administrative - Accoun		-	-	-	-	-	-
480	902	902001	Re-Read Meters-Gas		-	-	-	-	-	-
481	902	902005	Check Meter Reads - Electric		-	-	-	5,183	5,183	19,944
482	902	902007	Read Meters - Electric		-	-	-	137,175	137,175	527,366
483	903	903002	Collection Activities - Gas		-	-	-	-	-	-
484	903	903013	Power Billing		-	-	-	7,921	7,921	26,213
485	903	903016	Collection Activities - Elec		-	-	-	-	-	105,268
486	903	903022	Cust Serv Accounting - Ele/Gas		-	-	-	1,220,744	1,220,744	4,112,833
487	903	903023	Remittance Processing		-	-	-	-	-	126,468
488	903	903028	Credit & Collections		-	-	-	118,007	118,007	292,262
489	903	903046	Micro Software-Rev Acct		-	-	-	-	-	481
490	903	903110	Billing Of Metered Accts-Elec		-	-	-	230,944	230,944	1,876,613
491	903	903146	Collectors' Fees		-	-	-	-	-	127,614
492	903	903147	Banking Fees - JP Morgan		-	-	-	-	-	190,100
493	903	903148	Banking Fees - Mercantile		-	-	-	-	-	-
494	903	903150	Rating Agency Fees		-	-	-	210,700	210,700	100,078
495	903	903151	Banking Fees - UMB		-	-	-	-	-	71,103
496	904	904401	Covid Bad Debt AR		-	-	-	-	-	-
497	904	904402	Covid Bad Debt KS		-	-	-	-	-	-
498	904	904404	Covid Bad Debt OK		-	-	-	-	-	-
499	904	904037	Uncollectible Accts-Electric		-	-	-	1,185,166	1,185,166	2,416,739
500	904	904038	Uncollect - Misc Receivables		-	-	-	-	-	86,280
501	905	905023	Building Operations-Cust Accts		-	-	-	-	-	234,465
502	905	905031	General Office Exp-Cust Acct		-	-	-	325	325	4,001
503	905	905032	Phone Directory Expense		-	-	-	-	-	3,204
504	905	905042	Outages		-	-	-	911	911	3,381
505	905	905045	Cyber Insurance		-	-	-	43,588	43,588	198,927
506			Total Customer Account Expenses:		-	-	-	3,203,727	3,203,727	10,716,618
CUSTOMER ASSISTANCE EXPENSES										
507	907	907101	Customer Service Supervision	TB 09-2023	-	-	-	10,459	10,459	24,183
508	908	908043	Customer Assistance-Cust Serv		-	-	-	111,213	111,213	327,004
509	908	908044	LIPP AMORT MO Only		-	-	-	(5,499)	(5,499)	57,634
510	908	908046	Micro Software-Mjr Accts		-	-	-	-	-	-
511	908	908101	Retail Indust Cust Assistance		-	-	-	130,237	130,237	472,819
512	908	908103	Cust Prog Collaborative Exp		-	-	-	(362,235)	(362,235)	448,227
513	908	908104	Wholesale Customer Assistance		-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	Missouri Test Year Allocations (h)	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	Fuel and Purchased Power Expenses (j)	Generation O&M Normalization (k)	Vegetation Normalization (l)	Customer Facilities Expenses (m)	Uncollectible Expense (n)
514	908	908105	Customer Education Programs		-	-	89.08%	-	-	-	-	-	-	-
515	908	908106	Retail Commercial Cust Assist		590,842	-	89.08%	526,317	-	-	-	-	-	-
516	908	908107	Retail Residential Cust Assist		233,389	-	89.08%	207,901	-	-	-	-	-	-
517	908	908108	Low Income Weatherization Prgm		-	-	89.08%	-	-	-	-	-	-	-
518	908	908109	Change a Light Chg the World		-	-	89.08%	-	-	-	-	-	-	-
519	908	908115	MO Solar Rebate Amortization		1,624,861	-	100.00%	1,624,861	-	-	-	-	-	-
520	908	908116	MO Low Inc Weather ER2014-0351		250,000	-	100.00%	250,000	-	-	-	-	-	-
521	908	908117	Solar Rebate Amrt ER-2016-0023		620,055	-	100.00%	620,055	-	-	-	-	-	-
522	908	908118	Mobile Charging Trailer Exp		-	-	89.08%	-	-	-	-	-	-	-
523	908	908120	Energy Efficiency Cost Recover		204,787	-	0.00%	-	-	-	-	-	-	-
524	908	908124	Dem Side Mgmt Rider OK		-	-	0.00%	-	-	-	-	-	-	-
525	908	908126	Community Solar Program		-	-	100.00%	-	-	-	-	-	-	-
526	908	908127	EDE Crit Need Prg ER-2021-0312		66,667	-	100.00%	66,667	-	-	-	-	-	-
527	908	908XXX	MO Solar Initiative		-	-	100.00%	-	-	-	-	-	-	-
528	908	908XXX	SB-EDR		-	-	100.00%	-	-	-	-	-	-	-
529	909	909116	E.D. Advertising		692	-	89.08%	617	-	-	-	-	-	-
530	909	909231	Info & Instruct Ad - Radio		-	-	89.08%	-	-	-	-	-	-	-
531	909	909232	Info & Instruct Ad - Tv		52,475	-	89.08%	46,743	-	-	-	-	-	-
532	909	909233	Info & Instruct Ad - Newsppr		9,028	-	89.08%	8,042	-	-	-	-	-	-
533	909	909236	Info & Instruct Ad - Other		137,253	-	89.08%	122,261	-	-	-	-	-	-
534	909	909243	Info & Instr Ad - Gas Newspp		-	-	89.08%	-	-	-	-	-	-	-
535	909	909246	Info & Instr Ad - Gas - Other		-	-	89.08%	-	-	-	-	-	-	-
536	910	910008	Cust Serv & Public Info-Cler		19,662	-	89.08%	17,514	-	-	-	-	-	-
537	910	910740	Communications M&A		-	-	89.08%	-	-	-	-	-	-	-
538			Total Customer Assistance Expenses:		5,368,026	-		4,936,670	-	-	-	-	-	-
SALES EXPENSES														
539	912	912002	Municipal Activities	TB 09-2023	19	-	89.44%	17	-	-	-	-	-	-
540	912	912011	Conferences		13,675	-	89.44%	12,230	-	-	-	-	-	-
541	912	912025	New Business-Cust Serv		34,581	-	89.44%	30,927	-	-	-	-	-	-
542	912	912113	Ed Admin-Labor Veh & Other		-	-	89.44%	-	-	-	-	-	-	-
543	916	916046	Micro Software-Sales		-	-	89.44%	-	-	-	-	-	-	-
544			Total Sales Expenses:		48,274	-		43,174	-	-	-	-	-	-
ADMINISTRATIVE AND GENERAL EXPENSES														
545	426	426581	Elec/Gas Pension NnServiceCst	TB 09-2023	3,585,992	(64,533)		3,521,459	Direct Assigned	3,055,180	-	-	-	-
546	426	426582	SERP Pension NonServiceCost		1,698,060	-		1,698,060	Direct Assigned	1,492,167	-	-	-	-
547	426	426585	Elec/Gas OPEB NonServiceCost		(2,202,153)	-		(2,202,153)	Direct Assigned	(1,946,961)	-	-	-	-
548	426	426588	WGI NonService Pension Cost		(174)	-		(174)	Direct Assigned	(447)	-	-	-	-
549	426	426589	WGI NonService SERP Cost		(17,438)	-		(17,438)	Direct Assigned	(15,296)	-	-	-	-
550	426	426590	WGI NonService OPEB Cost		4,172	-		4,172	Direct Assigned	3,565	-	-	-	-
551	426	426591	Empire Central Pension NSC		259,614	-		259,614	Direct Assigned	226,436	-	-	-	-
552	920	920XXX	Customer First Expenses		-	-		-		-	-	-	-	-
553	920	920101	Mgmt & Admin - Executives		158,120	-		158,120	88.27%	139,579	-	-	-	-
554	920	920102	Mgmt Incentive - LTIP		158,337	-		158,337	88.27%	139,770	-	-	-	-
555	920	920109	Mgmt & Adm Salaries-Spec Proj		-	-		-	88.27%	-	-	-	-	-
556	920	920112	LUC Labor Allocs		47,432	-		47,432	88.27%	41,870	-	-	-	-
557	920	920114	LUC BS Labor Alloc-Wind Ops		32,312	-		32,312	88.60%	28,630	-	-	-	-
558	920	920130	M&A Transf Work Gas-GLO01 Only		-	-		-	88.27%	-	-	-	-	-
559	920	920201	Mgmt & Admin - Salaries-Acct		2,055	-		2,055	88.27%	1,814	-	-	-	-
560	920	920212	APUC Labor Allocs		-	-		-	88.27%	-	-	-	-	-
561	920	920261	General Recordsaccounting		-	-		-	88.27%	-	-	-	-	-
562	920	920264	Accounts Payable-Accounting		-	-		-	88.27%	-	-	-	-	-
563	920	920301	Mgmt & Admin - Field Safety Ad		163,811	-		163,811	88.27%	144,603	-	-	-	-
564	920	920312	LUSC BS Labor Allocs		-	-		-	88.27%	-	-	-	-	-
565	920	920412	LABS CAN BS Labor Allocs		1,560,025	-		1,560,025	88.27%	1,377,100	-	-	-	-
566	920	920413	LABS BS Labor Allocs-Electric		188,310	-		188,310	88.27%	166,229	-	-	-	-
567	920	920414	LABS BS Labor Allocs-Wind		30,922	-		30,922	88.60%	27,398	-	-	-	-
568	920	920449	Mgmt & Admin - Salaries-Info		-	-		-	88.27%	-	-	-	-	-
569	920	920450	Personnel - Salary - Info Serv		2,197	-		2,197	88.27%	1,939	-	-	-	-
570	920	920501	Mgmt & Admin - Salaries-Hr		1,174	-		1,174	88.27%	1,036	-	-	-	-
571	920	920503	Payroll Activi-Labor Only-Hr		-	-		-	88.27%	-	-	-	-	-
572	920	920504	Personnel Activi-Lbr Only-Hr		-	-		-	88.27%	-	-	-	-	-
573	920	920505	Train Program Dev - Labor-Hr		-	-		-	88.27%	-	-	-	-	-
574	920	920512	LABS CAN CS Labor Allocs		2,316,584	-		2,316,584	88.27%	2,044,947	-	-	-	-
575	920	920513	LABS CS Labor Allocs-Electric		2,794	-		2,794	88.27%	2,467	-	-	-	-
576	920	920514	LABS CS Labor Allocs-Wind		4,393	-		4,393	88.60%	3,893	-	-	-	-
577	920	920601	Mgmt & Admin-General Services		79,051	-		79,051	88.27%	69,781	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
514	908	908105	Customer Education Programs		-	-	-	-	-	-	-	-	-	-	-
515	908	908106	Retail Commercial Cust Assist		-	-	-	-	-	197,429	-	-	-	-	-
516	908	908107	Retail Residential Cust Assist		-	-	-	-	-	84,654	-	-	-	-	-
517	908	908108	Low Income Weatherization Prgm		-	-	-	-	-	-	-	-	-	-	-
518	908	908109	Change a Light Chg the World		-	-	-	-	-	-	-	-	-	-	-
519	908	908115	MO Solar Rebate Amortization		-	-	-	-	-	-	-	-	-	-	-
520	908	908116	MO Low Inc Weather ER2014-0351		-	-	-	-	-	-	-	-	-	-	-
521	908	908117	Solar Rebate Amrt ER-2016-0023		-	-	-	-	-	-	-	-	-	-	-
522	908	908118	Mobile Charging Trailer Exp		-	-	-	-	-	-	-	-	-	-	-
523	908	908120	Energy Efficiency Cost Recover		-	-	-	-	-	-	-	-	-	-	-
524	908	908124	Dem Side Mgmt Rider OK		-	-	-	-	-	-	-	-	-	-	-
525	908	908126	Community Solar Program		-	-	-	-	-	-	-	-	-	-	-
526	908	908127	EDE Crit Need Prg ER-2021-0312		-	-	-	-	-	-	-	-	-	-	-
527	908	908XXX	MO Solar Initiative		610,190	-	-	-	-	-	-	-	-	-	-
528	908	908XXX	SB-EDR		1,413,938	-	-	-	-	-	-	-	-	-	-
529	909	909116	E.D. Advertising		-	-	-	-	-	-	-	-	-	-	-
530	909	909231	Info & Instruct Ad - Radio		-	-	-	-	-	-	-	-	-	-	-
531	909	909232	Info & Instruct Ad - Tv		-	-	-	-	-	-	-	-	-	-	-
532	909	909233	Info & Instruct Ad - Newsppr		-	-	-	-	-	-	-	-	-	-	-
533	909	909236	Info & Instruct Ad - Other		-	-	-	-	-	-	-	-	-	-	-
534	909	909243	Info & Instr Ad - Gas Newsppr		-	-	-	-	-	-	-	-	-	-	-
535	909	909246	Info & Instr Ad - Gas - Other		-	-	-	-	-	-	-	-	-	-	-
536	910	910008	Cust Serv & Public Info-Cler		-	-	-	-	-	-	-	-	-	-	-
537	910	910740	Communications M&A		-	-	-	-	-	-	-	-	-	-	-
538			Total Customer Assistance Expenses:		<u>1,656,394</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>533,992</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
SALES EXPENSES															
539	912	912002	Municipal Activities	TB 09-2023	-	-	-	-	-	-	-	-	-	-	-
540	912	912011	Conferences		-	-	-	-	-	-	-	-	-	-	-
541	912	912025	New Business-Cust Serv		-	-	-	-	-	9,272	-	-	-	-	-
542	912	912113	Ed Admin-Labor Veh & Other		-	-	-	-	-	-	-	-	-	-	-
543	916	916046	Micro Software-Sales		-	-	-	-	-	-	-	-	-	-	-
544			Total Sales Expenses:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,272</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ADMINISTRATIVE AND GENERAL EXPENSES															
545	426	426581	Elect/Gas Pension NnServiceCst	TB 09-2023	-	-	-	-	-	-	-	-	-	-	(2,506,930)
546	426	426582	SERP Pension NonServiceCost		-	-	-	-	-	-	-	-	-	-	(383,550)
547	426	426585	Elec/Gas OPEB NonServiceCost		-	-	-	-	-	-	-	-	-	-	1,946,961
548	426	426588	WGI NonService Pension Cost		-	-	-	-	-	-	-	-	-	-	447
549	426	426589	WGI NonService SERP Cost		-	-	-	-	-	-	-	-	-	-	15,296
550	426	426590	WGI NonService OPEB Cost		-	-	-	-	-	-	-	-	-	-	(3,565)
551	426	426591	Empire Central Pension NSC		-	-	-	-	-	-	-	-	-	-	(186,736)
552	920	920XXX	Customer First Expenses		-	-	-	-	-	-	-	-	-	-	-
553	920	920101	Mgmt & Admin - Executives		-	-	-	-	-	58,172	-	-	-	-	-
554	920	920102	Mgmt Incentive - LTIP		-	-	-	-	-	60,533	-	-	-	-	-
555	920	920109	Mgmt & Adm Salaries-Spec Proj		-	-	-	-	-	-	-	-	-	-	-
556	920	920112	LUC Labor Allocs		-	-	-	-	-	18,943	-	-	-	-	-
557	920	920114	LUC BS Labor Alloc-Wind Ops		-	-	-	-	-	12,198	-	-	-	-	-
558	920	920130	M&A Transf Work Gas-GLO01 Only		-	-	-	-	-	-	-	-	-	-	-
559	920	920201	Mgmt & Admin - Salaries-Acct		-	-	-	-	-	-	-	-	-	-	-
560	920	920212	APUC Labor Allocs		-	-	-	-	-	-	-	-	-	-	-
561	920	920261	General Recordsaccounting		-	-	-	-	-	-	-	-	-	-	-
562	920	920264	Accounts Payable-Accounting		-	-	-	-	-	-	-	-	-	-	-
563	920	920301	Mgmt & Admin - Field Safety Ad		-	-	-	-	-	64,411	-	-	-	-	-
564	920	920312	LUSC BS Labor Allocs		-	-	-	-	-	-	-	-	-	-	-
565	920	920412	LABS CAN BS Labor Allocs		-	-	-	-	-	623,044	-	-	-	-	-
566	920	920413	LABS BS Labor Allocs-Electric		-	-	-	-	-	70,033	-	-	-	-	-
567	920	920414	LABS BS Labor Allocs-Wind		-	-	-	-	-	11,673	-	-	-	-	-
568	920	920449	Mgmt & Admin - Salaries-Info		-	-	-	-	-	-	-	-	-	-	-
569	920	920450	Personnel - Salary - Info Serv		-	-	-	-	-	-	-	-	-	-	-
570	920	920501	Mgmt & Admin - Salaries-Hr		-	-	-	-	-	-	-	-	-	-	-
571	920	920503	Payroll Activi-Labor Only-Hr		-	-	-	-	-	-	-	-	-	-	-
572	920	920504	Personnel Activi-Lbr Only-Hr		-	-	-	-	-	-	-	-	-	-	-
573	920	920505	Train Program Dev - Labor-Hr		-	-	-	-	-	-	-	-	-	-	-
574	920	920512	LABS CAN CS Labor Allocs		-	-	-	-	-	909,538	-	-	-	-	-
575	920	920513	LABS CS Labor Allocs-Electric		-	-	-	-	-	1,039	-	-	-	-	-
576	920	920514	LABS CS Labor Allocs-Wind		-	-	-	-	-	1,658	-	-	-	-	-
577	920	920601	Mgmt & Admin-General Services		-	-	-	-	-	29,832	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
514	908	908105	Customer Education Programs		-	-	-	-	-	-
515	908	908106	Retail Commercial Cust Assist		-	-	-	197,429	723,746	
516	908	908107	Retail Residential Cust Assist		-	-	-	84,654	292,555	
517	908	908108	Low Income Weatherization Prgm		-	-	-	-	-	
518	908	908109	Change a Light Chg the World		-	-	-	-	-	
519	908	908115	MO Solar Rebate Amortization		-	-	-	-	1,624,861	
520	908	908116	MO Low Inc Weather ER2014-0351		-	-	-	-	250,000	
521	908	908117	Solar Rebate Amrt ER-2016-0023		-	-	-	-	620,055	
522	908	908118	Mobile Charging Trailer Exp		-	-	-	-	-	
523	908	908120	Energy Efficiency Cost Recover		-	-	-	-	-	
524	908	908124	Dem Side Mgmt Rider OK		-	-	-	-	-	
525	908	908126	Community Solar Program		-	-	-	-	-	
526	908	908127	EDE Crit Need Prg ER-2021-0312		-	-	-	-	66,667	
527	908	908XXX	MO Solar Initiative		-	-	-	610,190	610,190	
528	908	908XXX	SB-EDR		-	-	-	1,413,938	1,413,938	
529	909	909116	E.D. Advertising		-	-	-	-	617	
530	909	909231	Info & Instruct Ad - Radio		-	-	-	-	-	
531	909	909232	Info & Instruct Ad - Tv		-	-	-	-	46,743	
532	909	909233	Info & Instruct Ad - Newsppr		-	-	-	-	8,042	
533	909	909236	Info & Instruct Ad - Other		-	-	-	-	122,261	
534	909	909243	Info & Instr Ad - Gas Newsppr		-	-	-	-	-	
535	909	909246	Info & Instr Ad - Gas - Other		-	-	-	-	-	
536	910	910008	Cust Serv & Public Info-Cler		-	-	-	-	17,514	
537	910	910740	Communications M&A		-	-	-	-	-	
538			Total Customer Assistance Expenses:		-	-	-	2,190,385	7,127,055	
SALES EXPENSES										
539	912	912002	Municipal Activities	TB 09-2023	-	-	-	-	-	17
540	912	912011	Conferences		-	-	-	-	-	12,230
541	912	912025	New Business-Cust Serv		-	-	-	9,272	40,199	
542	912	912113	Ed Admin-Labor Veh & Other		-	-	-	-	-	
543	916	916046	Micro Software-Sales		-	-	-	-	-	
544			Total Sales Expenses:		-	-	-	9,272	52,446	
ADMINISTRATIVE AND GENERAL EXPENSES										
545	426	426581	Elect/Gas Pension NnServiceCst	TB 09-2023	-	-	-	(2,506,930)	548,250	
546	426	426582	SERP Pension NonServiceCost		-	-	-	(383,550)	1,108,617	
547	426	426585	Elec/Gas OPEB NonServiceCost		-	-	-	1,946,961	-	
548	426	426588	WGI NonService Pension Cost		-	-	-	447	-	
549	426	426589	WGI NonService SERP Cost		-	-	-	15,296	-	
550	426	426590	WGI NonService OPEB Cost		-	-	-	(3,565)	-	
551	426	426591	Empire Central Pension NSC		-	-	-	(186,736)	39,700	
552	920	920XXX	Customer First Expenses		-	-	5,165,203	5,165,203	5,165,203	
553	920	920101	Mgmt & Admin - Executives		-	-	-	58,172	197,752	
554	920	920102	Mgmt Incentive - LTIP		-	-	-	60,533	200,304	
555	920	920109	Mgmt & Adm Salaries-Spec Proj		-	-	-	-	-	
556	920	920112	LUC Labor Allocs		-	-	-	18,943	60,813	
557	920	920114	LUC BS Labor Alloc-Wind Ops		-	-	-	12,198	40,828	
558	920	920130	M&A Transf Work Gas-GLO01 Only		-	-	-	-	-	
559	920	920201	Mgmt & Admin - Salaries-Acct		-	-	-	-	1,814	
560	920	920212	APUC Labor Allocs		-	-	-	-	-	
561	920	920261	General Recordsaccounting		-	-	-	-	-	
562	920	920264	Accounts Payable-Accounting		-	-	-	-	-	
563	920	920301	Mgmt & Admin - Field Safety Ad		-	-	-	64,411	209,014	
564	920	920312	LUSC BS Labor Allocs		-	-	-	-	-	
565	920	920412	LABS CAN BS Labor Allocs		-	-	-	623,044	2,000,144	
566	920	920413	LABS BS Labor Allocs-Electric		-	-	-	70,033	236,262	
567	920	920414	LABS BS Labor Allocs-Wind		-	-	-	11,673	39,071	
568	920	920449	Mgmt & Admini - Salaries-Info		-	-	-	-	-	
569	920	920450	Personnel - Salary - Info Serv		-	-	-	-	1,939	
570	920	920501	Mgmt & Admini - Salaries-Hr		-	-	-	-	1,036	
571	920	920503	Payroll Activi-Labor Only-Hr		-	-	-	-	-	
572	920	920504	Personnel Activi-Lbr Only-Hr		-	-	-	-	-	
573	920	920505	Train Program Dev - Labor-Hr		-	-	-	-	-	
574	920	920512	LABS CAN CS Labor Allocs		-	-	-	909,538	2,954,485	
575	920	920513	LABS CS Labor Allocs-Electric		-	-	-	1,039	3,506	
576	920	920514	LABS CS Labor Allocs-Wind		-	-	-	1,658	5,551	
577	920	920601	Mgmt & Admin-General Services		-	-	-	29,832	99,613	

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)	
578	920	920612	LABS US BS Labor Allocs		-	-	88.27%	-	-	-	-	-	-	
579	920	920615	Purchasing Activities-Gen Serv		-	-	88.27%	-	-	-	-	-	-	
580	920	920620	Record Retention - Labor		19,138	19,138	88.27%	16,894	-	-	-	-	-	
581	920	920666	Receive & Deliver Company Mail		16,026	16,026	88.27%	14,147	-	-	-	-	-	
582	920	920669	General Service Activities		35,023	35,023	88.27%	30,916	-	-	-	-	-	
583	920	920701	Mgmt & Admin-Sal-Other Gen Off		16,771	16,771	88.27%	14,805	-	-	-	-	-	
584	920	920703	Reporting Activities - Gen Off		-	-	88.27%	-	-	-	-	-	-	
585	920	920715	LABS US CS Labor Allocs		-	-	88.27%	-	-	-	-	-	-	
586	920	920720	Fuel & Purc Power Forecasting		198,153	198,153	88.27%	174,918	-	-	-	-	-	
587	920	920721	Load Research		48,063	48,063	88.27%	42,427	-	-	-	-	-	
588	920	920723	Forecasting - Labor		97,360	97,360	88.27%	85,944	-	-	-	-	-	
589	920	920750	Mgmt & Admin - Land Rights		4,700	4,700	88.27%	4,149	-	-	-	-	-	
590	920	920799	Transfer Acct for BU Errors		0	0	88.27%	0	-	-	-	-	-	
591	920	920812	CENTRAL Labor Allocs		1,170,091	1,170,091	88.27%	1,032,888	-	-	-	-	-	
592	920	920813	Central OC Labor Allocs-Electr		2,606,605	2,606,605	88.27%	2,300,960	-	-	-	-	-	
593	920	920814	LUSC Central Labor - Wind Ops		6,824	6,824	88.60%	6,046	-	-	-	-	-	
594	920	920881	MO Renewable Energy Std Labor		56,846	56,846	100.00%	56,846	-	-	-	-	-	
595	920	920882	Administrative & General Sal		16,677	16,677	88.27%	14,721	-	-	-	-	-	
596	920	920883	KS Renewable Energy Std Labor		1,762	1,762	0.00%	-	-	-	-	-	-	
597	920	920912	LIB CORP US Labor Allocs		303,972	303,972	88.27%	268,329	-	-	-	-	-	
598	920	920913	LIB Corp US BS Labor Alloc-Ele		1,895	1,895	88.27%	1,673	-	-	-	-	-	
599	921	921000	Office Supplies & Exp - Gas		-	-	88.27%	-	-	-	-	-	-	
600	921	921011	Conferences		-	-	88.27%	-	-	-	-	-	-	
601	921	921015	COVID Office & General Exp MO		-	-	100.00%	-	-	-	-	-	-	
602	921	921016	COVID Office & General Exp KS		-	-	0.00%	-	-	-	-	-	-	
603	921	921017	COVID Office & General Exp AR		-	-	0.00%	-	-	-	-	-	-	
604	921	921018	COVID Office & General Exp OK		14,922	14,922	0.00%	-	-	-	-	-	-	
605	921	921045	Safety Expenses - EDG		-	-	88.27%	-	-	-	-	-	-	
606	921	921102	Mgmt & Admin-Exp-Executives		32,895	32,895	88.27%	29,038	-	-	-	-	-	
607	921	921103	SPP Administrative Expenses		-	-	88.27%	-	-	-	-	-	-	
608	921	921104	United Way Expenses		-	-	88.27%	-	-	-	-	-	-	
609	921	921105	Employee Engagement Program		-	-	88.27%	-	-	-	-	-	-	
610	921	921111	M&A Expenses - Util Planning		1,092	1,092	88.27%	964	-	-	-	-	-	
611	921	921112	LUC Other Allocs		105,996	105,996	88.27%	93,567	-	-	-	-	-	
612	921	921114	LUC Dir Other Alloc-Wind Ops		1,846	1,846	88.60%	1,636	-	-	-	-	-	
613	921	921202	Mgmt & Admin-Accounting		41,274	41,274	88.27%	36,434	-	-	-	-	-	
614	921	921211	Conv & Seminar-Acct		-	-	88.27%	-	-	-	-	-	-	
615	921	921212	APUC Direct Other Allocs -C		-	-	88.27%	-	-	-	-	-	-	
616	921	921225	Safety Expenses-Accounting		-	-	88.27%	-	-	-	-	-	-	
617	921	921246	Micro Software-Acct		27,500	27,500	88.27%	24,275	-	-	-	-	-	
618	921	921300	Pcb Oil & Used Oil		952	952	88.27%	841	-	-	-	-	-	
619	921	921301	Mgmt & Admin - Exp - Field Saf		31,449	31,449	88.27%	27,761	-	-	-	-	-	
620	921	921305	Required Certification Expense		6,438	6,438	88.27%	5,683	-	-	-	-	-	
621	921	921306	Professional Membership & Dues		-	-	88.27%	-	-	-	-	-	-	
622	921	921311	Conv & Seminars - Envir&Safety		8,396	8,396	88.27%	7,411	-	-	-	-	-	
623	921	921312	LUSC BS Other Allocs		-	-	88.27%	-	-	-	-	-	-	
624	921	921325	Misc Environmental Expenses		6,706	6,706	88.27%	5,919	-	-	-	-	-	
625	921	921402	Return Postage		(4)	(4)	88.27%	(3)	-	-	-	-	-	
626	921	921403	Offsite Expenses		-	-	88.27%	-	-	-	-	-	-	
627	921	921411	Conv & Seminar-Computer Serv		7,136	7,136	88.27%	6,299	-	-	-	-	-	
628	921	921412	LABS CAN BS Other Allocs		448,532	448,532	88.27%	395,938	-	-	-	-	-	
629	921	921413	LABS BS Other Allocs-Electric		6,564	6,564	88.27%	5,794	-	-	-	-	-	
630	921	921414	LABS Other Allocs-Wind		983	983	88.60%	871	-	-	-	-	-	
631	921	921446	Micro Software-Info Serv		-	-	100.00%	-	-	-	-	-	-	
632	921	921449	Mgmt & Admin Exp - Info Serv		2,306	2,306	88.27%	2,035	-	-	-	-	-	
633	921	921450	Personnel Exp - Info Services		-	-	88.27%	-	-	-	-	-	-	
634	921	921469	Hardware Purchases		44,098	44,098	88.27%	38,928	-	-	-	-	-	
635	921	921470	Hardware Maintenance		108,131	108,131	88.27%	95,452	-	-	-	-	-	
636	921	921471	Software Purchases		8,879	8,879	88.27%	7,837	-	-	-	-	-	
637	921	921472	Software Rental		-	-	88.27%	-	-	-	-	-	-	
638	921	921473	Data Processing Supplies		2,823	2,823	88.27%	2,492	-	-	-	-	-	
639	921	921474	Software Maintenance		1,365,020	1,365,020	88.27%	1,204,961	-	-	-	-	-	
640	921	921475	Telecommunications		51,779	51,779	88.27%	45,708	-	-	-	-	-	
641	921	921484	Manuals		-	-	88.27%	-	-	-	-	-	-	
642	921	921489	Supplies-Other		8,161	8,161	88.27%	7,204	-	-	-	-	-	
643	921	921502	Mgmt & Administrative - Exp-Hr		28,732	28,732	88.27%	25,363	-	-	-	-	-	
644	921	921506	Train Program Devel-No Lab-Hr		-	-	88.27%	-	-	-	-	-	-	
645	921	921511	Conv & Seminar-No Labor		-	-	88.27%	-	-	-	-	-	-	

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
578	920	920612	LABS US BS Labor Allocs		-	-	-	-	-	-	-	-	-	-	-
579	920	920615	Purchasing Activities-Gen Serv		-	-	-	-	-	-	-	-	-	-	-
580	920	920620	Record Retention - Labor		-	-	-	-	-	7,118	-	-	-	-	-
581	920	920666	Receive & Deliver Company Mail		-	-	-	-	-	6,283	-	-	-	-	-
582	920	920669	General Service Activities		-	-	-	-	-	13,752	-	-	-	-	-
583	920	920701	Mgmt & Admin-Sal-Other Gen Off		-	-	-	-	-	5,592	-	-	-	-	-
584	920	920703	Reporting Activities - Gen Off		-	-	-	-	-	-	-	-	-	-	-
585	920	920715	LABS US CS Labor Allocs		-	-	-	-	-	-	-	-	-	-	-
586	920	920720	Fuel & Purc Power Forecasting		-	-	-	-	-	73,694	-	-	-	-	-
587	920	920721	Load Research		-	-	-	-	-	17,875	-	-	-	-	-
588	920	920723	Forecasting - Labor		-	-	-	-	-	36,208	-	-	-	-	-
589	920	920750	Mgmt & Admin - Land Rights		-	-	-	-	-	1,749	-	-	-	-	-
590	920	920799	Transfer Acct for BU Errors		-	-	-	-	-	0	-	-	-	-	-
591	920	920812	CENTRAL Labor Allocs		-	-	-	-	-	467,311	-	-	-	-	-
592	920	920813	Central OC Labor Allocs-Electr		-	-	-	-	-	969,405	-	-	-	-	-
593	920	920814	LUSC Central Labor - Wind Ops		-	-	-	-	-	2,576	-	-	-	-	-
594	920	920881	MO Renewable Energy Std Labor		-	-	-	-	-	32,393	-	-	-	-	-
595	920	920882	Administrative & General Sal		-	-	-	-	-	1,809	-	-	-	-	-
596	920	920883	KS Renewable Energy Std Labor		-	-	-	-	-	-	-	-	-	-	-
597	920	920912	LIB CORP US Labor Allocs		-	-	-	-	-	121,401	-	-	-	-	-
598	920	920913	LIB Corp US BS Labor Alloc-Ele		-	-	-	-	-	705	-	-	-	-	-
599	921	921000	Office Supplies & Exp - Gas		-	-	-	-	-	-	-	-	-	-	-
600	921	921011	Conferences		-	-	-	-	-	-	-	-	-	-	-
601	921	921015	COVID Office & General Exp MO		-	-	-	-	-	-	-	-	-	-	-
602	921	921016	COVID Office & General Exp KS		-	-	-	-	-	-	-	-	-	-	-
603	921	921017	COVID Office & General Exp AR		-	-	-	-	-	-	-	-	-	-	-
604	921	921018	COVID Office & General Exp OK		-	-	-	-	-	-	-	-	-	-	-
605	921	921045	Safety Expenses - EDG		-	-	-	-	-	-	-	-	-	-	-
606	921	921102	Mgmt & Admin-Exp-Executives		-	-	-	-	-	-	-	-	-	-	-
607	921	921103	SPP Administrative Expenses		-	-	-	-	-	-	-	-	-	-	-
608	921	921104	United Way Expenses		-	-	-	-	-	-	-	-	-	-	-
609	921	921105	Employee Engagement Program		-	-	-	-	-	-	-	-	-	-	-
610	921	921111	M&A Expenses - Util Planning		-	-	-	-	-	-	-	-	-	-	-
611	921	921112	LUC Other Allocs		-	-	-	-	-	-	-	-	-	-	-
612	921	921114	LUC Dir Other Alloc-Wind Ops		-	-	-	-	-	-	-	-	-	-	-
613	921	921202	Mgmt & Admin-Accounting		-	-	-	-	-	-	-	-	-	-	-
614	921	921211	Conv & Seminar-Acct		-	-	-	-	-	-	-	-	-	-	-
615	921	921212	APUC Direct Other Allocs - C		-	-	-	-	-	-	-	-	-	-	-
616	921	921225	Safety Expenses-Accounting		-	-	-	-	-	-	-	-	-	-	-
617	921	921246	Micro Software-Acct		-	-	-	-	-	-	-	-	-	-	-
618	921	921300	Pcb Oil & Used Oil		-	-	-	-	-	-	-	-	-	-	-
619	921	921301	Mgmt & Admin - Exp - Field Saf		-	-	-	-	-	-	-	-	-	-	-
620	921	921305	Required Certification Expense		-	-	-	-	-	-	-	-	-	-	-
621	921	921306	Professional Membership & Dues		-	-	-	-	-	-	-	-	-	-	-
622	921	921311	Conv & Seminars - Envir&Safety		-	-	-	-	-	-	-	-	-	-	-
623	921	921312	LUSC BS Other Allocs		-	-	-	-	-	-	-	-	-	-	-
624	921	921325	Misc Environmental Expenses		-	-	-	-	-	-	-	-	-	-	-
625	921	921402	Return Postage		-	-	-	-	-	-	-	-	-	-	-
626	921	921403	Offsite Expenses		-	-	-	-	-	-	-	-	-	-	-
627	921	921411	Conv & Seminar-Computer Serv		-	-	-	-	-	-	-	-	-	-	-
628	921	921412	LABS CAN BS Other Allocs		-	-	-	-	-	-	-	-	-	-	-
629	921	921413	LABS BS Other Allocs-Electric		-	-	-	-	-	-	-	-	-	-	-
630	921	921414	LABS Other Allocs-Wind		-	-	-	-	-	-	-	-	-	-	-
631	921	921446	Micro Software-Info Serv		-	-	-	-	-	-	-	-	-	-	-
632	921	921449	Mgmt & Admin Exp - Info Serv		-	-	-	-	-	-	-	-	-	-	-
633	921	921450	Personnel Exp - Info Services		-	-	-	-	-	-	-	-	-	-	-
634	921	921469	Hardware Purchases		-	-	-	-	-	-	-	-	-	-	-
635	921	921470	Hardware Maintenance		-	-	-	-	-	-	-	-	-	-	-
636	921	921471	Software Purchases		-	-	-	-	-	-	-	-	-	-	-
637	921	921472	Software Rental		-	-	-	-	-	-	-	-	-	-	-
638	921	921473	Data Processing Supplies		-	-	-	-	-	-	-	-	-	-	-
639	921	921474	Software Maintenance		-	-	-	-	-	-	-	-	-	-	-
640	921	921475	Telecommunications		-	-	-	-	-	-	-	-	-	-	-
641	921	921484	Manuals		-	-	-	-	-	-	-	-	-	-	-
642	921	921489	Supplies-Other		-	-	-	-	-	-	-	-	-	-	-
643	921	921502	Mgmt & Administrative - Exp-Hr		-	-	-	-	-	-	-	-	-	-	-
644	921	921506	Train Program Devel-No Lab-Hr		-	-	-	-	-	-	-	-	-	-	-
645	921	921511	Conv & Seminar-No Labor		-	-	-	-	-	-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalentine LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
578	920	920612	LABS US BS Labor Allocs		-	-	-	-	-	-
579	920	920615	Purchasing Activities-Gen Serv		-	-	-	-	-	-
580	920	920620	Record Retention - Labor		-	-	-	-	7,118	24,012
581	920	920666	Receive & Deliver Company Mail		-	-	-	-	6,283	20,430
582	920	920669	General Service Activities		-	-	-	-	13,752	44,668
583	920	920701	Mgmt & Admin-Sal-Other Gen Off		-	-	-	-	5,592	20,396
584	920	920703	Reporting Activities - Gen Off		-	-	-	-	-	-
585	920	920715	LABS US CS Labor Allocs		-	-	-	-	-	-
586	920	920720	Fuel & Purc Power Forecasting		-	-	-	-	73,694	248,612
587	920	920721	Load Research		-	-	-	-	17,875	60,302
588	920	920723	Forecasting - Labor		-	-	-	-	36,208	122,152
589	920	920750	Mgmt & Admin - Land Rights		-	-	-	-	1,749	5,897
590	920	920799	Transfer Acct for BU Errors		-	-	-	-	0	0
591	920	920812	CENTRAL Labor Allocs		-	-	-	-	467,311	1,500,200
592	920	920813	Central OC Labor Allocs-Electr		-	-	-	-	969,405	3,270,365
593	920	920814	LUSC Central Labor - Wind Ops		-	-	-	-	2,576	8,622
594	920	920881	MO Renewable Energy Std Labor		-	-	-	-	32,393	89,238
595	920	920882	Administrative & General Sal		-	-	-	-	1,809	16,531
596	920	920883	KS Renewable Energy Std Labor		-	-	-	-	-	-
597	920	920912	LIB CORP US Labor Allocs		-	-	-	-	121,401	389,730
598	920	920913	LIB Corp US BS Labor Alloc-Ele		-	-	-	-	705	2,378
599	921	921000	Office Supplies & Exp - Gas		-	-	-	-	-	-
600	921	921011	Conferences		-	-	-	-	-	-
601	921	921015	COVID Office & General Exp MO		-	-	-	-	-	-
602	921	921016	COVID Office & General Exp KS		-	-	-	-	-	-
603	921	921017	COVID Office & General Exp AR		-	-	-	-	-	-
604	921	921018	COVID Office & General Exp OK		-	-	-	-	-	-
605	921	921045	Safety Expenses - EDG		-	-	-	-	-	-
606	921	921102	Mgmt & Admin-Exp-Executives		-	-	-	-	-	29,038
607	921	921103	SPP Administrative Expenses		-	-	-	-	-	-
608	921	921104	United Way Expenses		-	-	-	-	-	-
609	921	921105	Employee Engagement Program		-	-	-	-	-	-
610	921	921111	M&A Expenses - Util Planning		-	-	-	-	-	964
611	921	921112	LUC Other Allocs		-	-	-	-	-	93,567
612	921	921114	LUC Dir Other Alloc-Wind Ops		-	-	-	-	-	1,636
613	921	921202	Mgmt & Admin-Accounting		-	-	-	-	-	36,434
614	921	921211	Conv & Seminar-Acct		-	-	-	-	-	-
615	921	921212	APUC Direct Other Allocs -C		-	-	-	-	-	-
616	921	921225	Safety Expenses-Accounting		-	-	-	-	-	-
617	921	921246	Micro Software-Acct		-	-	-	-	-	24,275
618	921	921300	Pcb Oil & Used Oil		-	-	-	-	-	841
619	921	921301	Mgmt & Admin - Exp - Field Saf		-	-	-	-	-	27,761
620	921	921305	Required Certification Expense		-	-	-	-	-	5,683
621	921	921306	Professional Membership & Dues		-	-	-	-	-	-
622	921	921311	Conv & Seminars - Envir&Safety		-	-	-	-	-	7,411
623	921	921312	LUSC BS Other Allocs		-	-	-	-	-	-
624	921	921325	Misc Environmental Expenses		-	-	-	-	-	5,919
625	921	921402	Return Postage		-	-	-	-	-	(3)
626	921	921403	Offsite Expenses		-	-	-	-	-	-
627	921	921411	Conv & Seminar-Computer Serv		-	-	-	-	-	6,299
628	921	921412	LABS CAN BS Other Allocs		-	-	-	-	-	395,938
629	921	921413	LABS BS Other Allocs-Electric		-	-	-	-	-	5,794
630	921	921414	LABS Other Allocs-Wind		-	-	-	-	-	871
631	921	921446	Micro Software-Info Serv		-	-	-	-	-	-
632	921	921449	Mgmt & Admin Exp - Info Serv		-	-	-	-	-	2,035
633	921	921450	Personnel Exp - Info Services		-	-	-	-	-	-
634	921	921469	Hardware Purchases		-	-	-	-	-	38,928
635	921	921470	Hardware Maintenance		-	-	-	-	-	95,452
636	921	921471	Software Purchases		-	-	-	-	-	7,837
637	921	921472	Software Rental		-	-	-	-	-	-
638	921	921473	Data Processing Supplies		-	-	-	-	-	2,492
639	921	921474	Software Maintenance		-	-	-	-	-	1,204,961
640	921	921475	Telecommunications		-	-	-	-	-	45,708
641	921	921484	Manuals		-	-	-	-	-	-
642	921	921489	Supplies-Other		-	-	-	-	-	7,204
643	921	921502	Mgmt & Administrative - Exp-Hr		-	-	-	-	-	25,363
644	921	921506	Train Program Devel-No Lab-Hr		-	-	-	-	-	-
645	921	921511	Conv & Seminar-No Labor		-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)	
646	921	921512	LABS CAN CS Other Allocs		1,798,552	-	1,798,552	88.27%	1,587,657	-	-	-	-	-
647	921	921513	LABS CS Other Allocs-Electric		2,844	-	2,844	88.27%	2,510	-	-	-	-	-
648	921	921516	Recruiting - No Labor-Hr		-	-	-	88.27%	-	-	-	-	-	-
649	921	921525	Safety Exp & Non-Lbr Incentive		66	-	66	88.27%	58	-	-	-	-	-
650	921	921602	Mgmt & Admin-Exp		56,339	-	56,339	88.27%	49,733	-	-	-	-	-
651	921	921603	General Office Matrils & Sup		18,486	-	18,486	88.27%	16,319	-	-	-	-	-
652	921	921611	Conv & Seminar-Gen Office		652	-	652	88.27%	576	-	-	-	-	-
653	921	921612	LABS US BS Other Allocs		-	-	-	88.27%	-	-	-	-	-	-
654	921	921620	Record Retention - Other		3,114	-	3,114	88.27%	2,749	-	-	-	-	-
655	921	921625	Safety Exp-Bldg Serv		2,423	-	2,423	88.27%	2,139	-	-	-	-	-
656	921	921637	Bldg & Grounds Security-Other		4,111	-	4,111	88.27%	3,629	-	-	-	-	-
657	921	921639	Janitorial Service - Expenses		109,012	-	109,012	88.27%	96,229	-	-	-	-	-
658	921	921648	Utilities		11,475	-	11,475	88.27%	10,130	-	-	-	-	-
659	921	921654	Printing Expenses		13,190	-	13,190	88.27%	11,644	-	-	-	-	-
660	921	921667	Rec & Del Company Mail - Exp		26,884	-	26,884	88.27%	23,732	-	-	-	-	-
661	921	921700	Pc Supplies Charged-Oth Areas		201	-	201	88.27%	177	-	-	-	-	-
662	921	921702	Mgmt & Admin - Expenses		36,505	-	36,505	88.27%	32,224	-	-	-	-	-
663	921	921703	Other General Office		-	-	-	88.27%	-	-	-	-	-	-
664	921	921705	Regulatory Applications - Exp		-	-	-	88.27%	-	-	-	-	-	-
665	921	921711	Conv & Seminar-Fras		-	-	-	88.27%	-	-	-	-	-	-
666	921	921712	Education Expense		-	-	-	88.27%	-	-	-	-	-	-
667	921	921717	Employee Clothing		-	-	-	88.27%	-	-	-	-	-	-
668	921	921720	Fuel & PP Forecasting Exp		44,781	-	44,781	88.27%	39,530	-	-	-	-	-
669	921	921721	Load Research Expenses		49,643	-	49,643	88.27%	43,822	-	-	-	-	-
670	921	921722	Financial Projection Exp		-	-	-	88.27%	-	-	-	-	-	-
671	921	921723	Forecasting - Other Expenses		39,589	-	39,589	88.27%	34,947	-	-	-	-	-
672	921	921746	Micro Software-Corp		-	-	-	88.27%	-	-	-	-	-	-
673	921	921750	Mgmt & Admin - Exp Land Rights		4,510	-	4,510	88.27%	3,981	-	-	-	-	-
674	921	921775	General Services Supplies		10,812	-	10,812	88.27%	9,544	-	-	-	-	-
675	921	921776	Microcomputer Supplies		122	-	122	88.27%	108	-	-	-	-	-
676	921	921812	CENTRAL Other Allocs		23,857	-	23,857	88.27%	21,060	-	-	-	-	-
677	921	921813	Central OC Other Alloc-Electr		485,430	-	485,430	88.27%	428,509	-	-	-	-	-
678	921	921881	Renewable Energy Std Veh Exp		8,233	-	8,233	88.27%	7,267	-	-	-	-	-
679	921	921885	A&G Expenses Iatan		1,320,077	-	1,320,077	88.27%	1,165,288	-	-	-	-	-
680	921	921886	Home Off Support Travel & Misc		-	-	-	88.27%	-	-	-	-	-	-
681	921	921912	LIB CORP US Other Allocs		-	-	-	88.27%	-	-	-	-	-	-
682	921	921999	Wind A&G to eliminate		3,517,595	-	3,517,595	88.60%	3,116,752	-	-	-	-	-
683	922	922000	Admin Exp Transf - Credit		(1,115,193)	-	(1,115,193)	88.27%	(984,428)	-	-	-	-	-
684	922	922101	Transfer charges- Subsidiaries		(1,270,554)	-	(1,270,554)	88.27%	(1,121,572)	-	-	-	-	-
685	922	922103	Midstates Gas Pension Exp		(83,610)	83,610	-	88.27%	-	-	-	-	-	-
686	922	922104	Midstates Water Pension Exp		(15,304)	15,304	-	88.27%	-	-	-	-	-	-
687	922	922105	Arkansas Pension Exp		(20,013)	20,013	-	88.27%	-	-	-	-	-	-
688	922	922106	Woodson-Hensley Pension Exp		(492)	492	-	88.27%	-	-	-	-	-	-
689	922	922107	Whitehall Water Pension Exp		(2,002)	2,002	-	88.27%	-	-	-	-	-	-
690	922	922108	Whitehall Sewer Pension Exp		(2,025)	2,025	-	88.27%	-	-	-	-	-	-
691	922	922110	MO Water Pension Exp		(10,408)	10,408	-	88.27%	-	-	-	-	-	-
692	922	922185	Transfer Charges - WGI		(208,848)	-	(208,848)	88.27%	(184,359)	-	-	-	-	-
693	922	922198	LUC Direct Other Capitalzd-B		(34,003)	-	(34,003)	88.27%	(30,016)	-	-	-	-	-
694	922	922199	LUC CAN BS Alloc Capitalized		(754,082)	-	(754,082)	88.27%	(665,660)	-	-	-	-	-
695	922	922298	APUC Direct Other Capitalzd-C		-	-	-	88.27%	-	-	-	-	-	-
696	922	922299	APUC Corp CS Alloc Capitalized		(1,750,428)	-	(1,750,428)	88.27%	(1,545,177)	-	-	-	-	-
697	922	922398	LUSC Direct Other Capitalzd-B		-	-	-	88.27%	-	-	-	-	-	-
698	922	922399	LUSC BS Alloc Capitalized		-	-	-	88.27%	-	-	-	-	-	-
699	922	922498	LABS Direct Other Capitalzd-B		(122,342)	-	(122,342)	88.27%	(107,996)	-	-	-	-	-
700	922	922499	LABS BS Capitalized		(1,382,161)	-	(1,382,161)	88.27%	(1,220,092)	-	-	-	-	-
701	922	922500	Non-Prod Indirect Work - ELabs		5,694	-	5,694	88.27%	5,026	-	-	-	-	-
702	922	922501	Services for APUC		-	-	-	88.27%	-	-	-	-	-	-
703	922	922502	Services for LUC		(86)	-	(86)	88.27%	(76)	-	-	-	-	-
704	922	922503	Services for Labs Canada		(732)	-	(732)	88.27%	(646)	-	-	-	-	-
705	922	922504	Services for LUSC 8880		(69,621)	-	(69,621)	88.27%	(61,457)	-	-	-	-	-
706	922	922505	Services for E-Labs (US) 8885		-	-	-	88.27%	-	-	-	-	-	-
707	922	922506	Services for Labs (Labs US) GP		90,679	-	90,679	88.27%	80,046	-	-	-	-	-
708	922	922507	Services for Liberty Corp US		(27)	-	(27)	88.27%	(24)	-	-	-	-	-
709	922	922508	Services for APCO		-	-	-	88.27%	-	-	-	-	-	-
710	922	922509	Services for LU Co.		-	-	-	88.27%	-	-	-	-	-	-
711	922	922510	Services for Sanger Power 5519		-	-	-	88.27%	-	-	-	-	-	-
712	922	922511	Services for Deerfield		-	-	-	88.27%	-	-	-	-	-	-
713	922	922512	Services for O'Dell		-	-	-	88.27%	-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
646	921	921512	LABS CAN CS Other Allocs		-	-	-	-	-	-	-	-	-	-	-
647	921	921513	LABS CS Other Allocs-Electric		-	-	-	-	-	-	-	-	-	-	-
648	921	921516	Recruiting - No Labor-Hr		-	-	-	-	-	-	-	-	-	-	-
649	921	921525	Safety Exp & Non-Lbr Incentive		-	-	-	-	-	-	-	-	-	-	-
650	921	921602	Mgmt & Admin-Exp		-	-	-	-	-	-	-	-	-	-	-
651	921	921603	General Office Matrils & Sup		-	-	-	-	-	-	-	-	-	-	-
652	921	921611	Conv & Seminar-Gen Office		-	-	-	-	-	-	-	-	-	-	-
653	921	921612	LABS US BS Other Allocs		-	-	-	-	-	-	-	-	-	-	-
654	921	921620	Record Retention - Other		-	-	-	-	-	-	-	-	-	-	-
655	921	921625	Safety Exp-Bldg Serv		-	-	-	-	-	-	-	-	-	-	-
656	921	921637	Bldg & Grounds Security-Other		-	-	-	-	-	-	-	-	-	-	-
657	921	921639	Janitorial Service - Expenses		-	-	-	-	-	-	-	-	-	-	-
658	921	921648	Utilities		-	-	-	-	-	-	-	-	-	-	-
659	921	921654	Printing Expenses		-	-	-	-	-	-	-	-	-	-	-
660	921	921667	Rec & Del Company Mail - Exp		-	-	-	-	-	-	-	-	-	-	-
661	921	921700	Pc Supplies Charged-Oth Areas		-	-	-	-	-	-	-	-	-	-	-
662	921	921702	Mgmt & Admin - Expenses		-	-	-	-	-	-	-	-	-	-	-
663	921	921703	Other General Office		-	-	-	-	-	-	-	-	-	-	-
664	921	921705	Regulatory Applications - Exp		-	-	-	-	-	-	-	-	-	-	-
665	921	921711	Conv & Seminar-Fras		-	-	-	-	-	-	-	-	-	-	-
666	921	921712	Education Expense		-	-	-	-	-	-	-	-	-	-	-
667	921	921717	Employee Clothing		-	-	-	-	-	-	-	-	-	-	-
668	921	921720	Fuel & PP Forecasting Exp		-	-	-	-	-	-	-	-	-	-	-
669	921	921721	Load Research Expenses		-	-	-	-	-	-	-	-	-	-	-
670	921	921722	Financial Projection Exp		-	-	-	-	-	-	-	-	-	-	-
671	921	921723	Forecasting - Other Expenses		-	-	-	-	-	-	-	-	-	-	-
672	921	921746	Micro Software-Corp		-	-	-	-	-	-	-	-	-	-	-
673	921	921750	Mgmt & Admin - Exp Land Rights		-	-	-	-	-	-	-	-	-	-	-
674	921	921775	General Services Supplies		-	-	-	-	-	-	-	-	-	-	-
675	921	921776	Microcomputer Supplies		-	-	-	-	-	-	-	-	-	-	-
676	921	921812	CENTRAL Other Allocs		-	-	-	-	-	-	-	-	-	-	-
677	921	921813	Central OC Other Alloc-Electr		-	-	-	-	-	-	-	-	-	-	-
678	921	921881	Renewable Energy Std Veh Exp		-	-	-	-	-	-	-	-	-	-	-
679	921	921885	A&G Expenses Iatan		-	-	-	-	-	-	-	-	-	-	-
680	921	921886	Home Off Support Travel & Misc		-	-	-	-	-	-	-	-	-	-	-
681	921	921912	LIB CORP US Other Allocs		-	-	-	-	-	-	-	-	-	-	-
682	921	921999	Wind A&G to eliminate		-	-	-	-	-	-	-	-	71,417	-	-
683	922	922000	Admin Exp Transf - Credit		-	-	-	-	-	(86,370)	-	-	-	-	-
684	922	922101	Transfer charges- Subsidiaries		-	-	-	-	-	-	-	-	-	-	-
685	922	922103	Midstates Gas Pension Exp		-	-	-	-	-	-	-	-	-	-	-
686	922	922104	Midstates Water Pension Exp		-	-	-	-	-	-	-	-	-	-	-
687	922	922105	Arkansas Pension Exp		-	-	-	-	-	-	-	-	-	-	-
688	922	922106	Woodson-Hensley Pension Exp		-	-	-	-	-	-	-	-	-	-	-
689	922	922107	Whitehall Water Pension Exp		-	-	-	-	-	-	-	-	-	-	-
690	922	922108	Whitehall Sewer Pension Exp		-	-	-	-	-	-	-	-	-	-	-
691	922	922110	MO Water Pension Exp		-	-	-	-	-	-	-	-	-	-	-
692	922	922185	Transfer Charges - WGI		-	-	-	-	-	-	-	-	-	-	-
693	922	922198	LUC Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	-	-	-
694	922	922199	LUC CAN BS Alloc Capitalized		-	-	-	-	-	(5,659)	-	-	-	-	-
695	922	922298	APUC Direct Other Capitalzd-C		-	-	-	-	-	-	-	-	-	-	-
696	922	922299	APUC Corp CS Alloc Capitalized		-	-	-	-	-	-	-	-	-	-	-
697	922	922398	LUSC Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	-	-	-
698	922	922399	LUSC BS Alloc Capitalized		-	-	-	-	-	-	-	-	-	-	-
699	922	922498	LABS Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	-	-	-
700	922	922499	LABS BS Capitalized		-	-	-	-	-	(208,588)	-	-	-	-	-
701	922	922500	Non-Prod Indirect Work - ELabs		-	-	-	-	-	46	-	-	-	-	-
702	922	922501	Services for APUC		-	-	-	-	-	-	-	-	-	-	-
703	922	922502	Services for LUC		-	-	-	-	-	-	-	-	-	-	-
704	922	922503	Services for Labs Canada		-	-	-	-	-	(36)	-	-	-	-	-
705	922	922504	Services for LUSC 8880		-	-	-	-	-	(8,544)	-	-	-	-	-
706	922	922505	Services for E-Labs (US) 8885		-	-	-	-	-	-	-	-	-	-	-
707	922	922506	Services for Labs (Labs US) GP		-	-	-	-	-	23,846	-	-	-	-	-
708	922	922507	Services for Liberty Corp US		-	-	-	-	-	-	-	-	-	-	-
709	922	922508	Services for APCO		-	-	-	-	-	-	-	-	-	-	-
710	922	922509	Services for LU Co.		-	-	-	-	-	-	-	-	-	-	-
711	922	922510	Services for Sanger Power 5519		-	-	-	-	-	-	-	-	-	-	-
712	922	922511	Services for Deerfield		-	-	-	-	-	-	-	-	-	-	-
713	922	922512	Services for O'Dell		-	-	-	-	-	-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
646	921	921512	LABS CAN CS Other Allocs		-	-	-	-	-	1,587,657
647	921	921513	LABS CS Other Allocs-Electric		-	-	-	-	-	2,510
648	921	921516	Recruiting - No Labor-Hr		-	-	-	-	-	-
649	921	921525	Safety Exp & Non-Lbr Incentive		-	-	-	-	-	58
650	921	921602	Mgmt & Admin-Exp		-	-	-	-	-	49,733
651	921	921603	General Office Matrils & Sup		-	-	-	-	-	16,319
652	921	921611	Conv & Seminar-Gen Office		-	-	-	-	-	576
653	921	921612	LABS US BS Other Allocs		-	-	-	-	-	-
654	921	921620	Record Retention - Other		-	-	-	-	-	2,749
655	921	921625	Safety Exp-Bldg Serv		-	-	-	-	-	2,139
656	921	921637	Bldg & Grounds Security-Other		-	-	-	-	-	3,629
657	921	921639	Janitorial Service - Expenses		-	-	-	-	-	96,229
658	921	921648	Utilities		-	-	-	-	-	10,130
659	921	921654	Printing Expenses		-	-	-	-	-	11,644
660	921	921667	Rec & Del Company Mail - Exp		-	-	-	-	-	23,732
661	921	921700	Pc Supplies Charged-Oth Areas		-	-	-	-	-	177
662	921	921702	Mgmt & Admin - Expenses		-	-	-	-	-	32,224
663	921	921703	Other General Office		-	-	-	-	-	-
664	921	921705	Regulatory Applications - Exp		-	-	-	-	-	-
665	921	921711	Conv & Seminar-Fras		-	-	-	-	-	-
666	921	921712	Education Expense		-	-	-	-	-	-
667	921	921717	Employee Clothing		-	-	-	-	-	-
668	921	921720	Fuel & PP Forecasting Exp		-	-	-	-	-	39,530
669	921	921721	Load Research Expenses		-	-	-	-	-	43,822
670	921	921722	Financial Projection Exp		-	-	-	-	-	-
671	921	921723	Forecasting - Other Expenses		-	-	-	-	-	34,947
672	921	921746	Micro Software-Corp		-	-	-	-	-	-
673	921	921750	Mgmt & Admin - Exp Land Rights		-	-	-	-	-	3,981
674	921	921775	General Services Supplies		-	-	-	-	-	9,544
675	921	921776	Microcomputer Supplies		-	-	-	-	-	108
676	921	921812	CENTRAL Other Allocs		-	-	-	-	-	21,060
677	921	921813	Central OC Other Alloc-Electr		-	-	-	-	-	428,509
678	921	921881	Renewable Energy Std Veh Exp		-	-	-	-	-	7,267
679	921	921885	A&G Expenses Iatan		-	-	-	-	-	1,165,288
680	921	921886	Home Off Support Travel & Misc		-	-	-	-	-	-
681	921	921912	LIB CORP US Other Allocs		-	-	-	-	-	-
682	921	921999	Wind A&G to eliminate		-	-	-	71,417	3,188,169	3,188,169
683	922	922000	Admin Exp Transf - Credit		-	-	-	(86,370)	(1,070,798)	(1,070,798)
684	922	922101	Transfer charges- Subsidiaries		-	-	-	-	-	(1,121,572)
685	922	922103	Midstates Gas Pension Exp		-	-	-	-	-	-
686	922	922104	Midstates Water Pension Exp		-	-	-	-	-	-
687	922	922105	Arkansas Pension Exp		-	-	-	-	-	-
688	922	922106	Woodson-Hensley Pension Exp		-	-	-	-	-	-
689	922	922107	Whitehall Water Pension Exp		-	-	-	-	-	-
690	922	922108	Whitehall Sewer Pension Exp		-	-	-	-	-	-
691	922	922110	MO Water Pension Exp		-	-	-	-	-	-
692	922	922185	Transfer Charges - WGI		-	-	-	-	-	(184,359)
693	922	922198	LUC Direct Other Capitalzd-B		-	-	-	-	-	(30,016)
694	922	922199	LUC CAN BS Alloc Capitalized		-	-	-	(5,659)	(671,319)	(671,319)
695	922	922298	APUC Direct Other Capitalized-C		-	-	-	-	-	-
696	922	922299	APUC Corp CS Alloc Capitalized		-	-	-	-	-	(1,545,177)
697	922	922398	LUSC Direct Other Capitalized-B		-	-	-	-	-	-
698	922	922399	LUSC BS Alloc Capitalized		-	-	-	-	-	-
699	922	922498	LABS Direct Other Capitalzd-B		-	-	-	-	-	(107,996)
700	922	922499	LABS BS Capitalized		-	-	-	(208,588)	(1,428,679)	(1,428,679)
701	922	922500	Non-Prod Indirect Work - ELabs		-	-	-	46	5,072	5,072
702	922	922501	Services for APUC		-	-	-	-	-	-
703	922	922502	Services for LUC		-	-	-	-	-	(76)
704	922	922503	Services for Labs Canada		-	-	-	(36)	(682)	(682)
705	922	922504	Services for LUSC 8880		-	-	-	(8,544)	(70,002)	(70,002)
706	922	922505	Services for E-Labs (US) 8885		-	-	-	-	-	-
707	922	922506	Services for Labs (Labs US) GP		-	-	-	23,846	103,892	103,892
708	922	922507	Services for Liberty Corp US		-	-	-	-	-	(24)
709	922	922508	Services for APCO		-	-	-	-	-	-
710	922	922509	Services for LU Co.		-	-	-	-	-	-
711	922	922510	Services for Sanger Power 5519		-	-	-	-	-	-
712	922	922511	Services for Deerfield		-	-	-	-	-	-
713	922	922512	Services for O'Dell		-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
714	922	922513	Services for Windsor Locks		-	-	-	88.27%	-	-	-	-	-	-
715	922	922514	Services for Shady Oaks		-	-	-	88.27%	-	-	-	-	-	-
716	922	922515	Services for St. Leon		-	-	-	88.27%	-	-	-	-	-	-
717	922	922516	Services for Minonk		-	-	-	88.27%	-	-	-	-	-	-
718	922	922517	Services for Senate		-	-	-	88.27%	-	-	-	-	-	-
719	922	922518	Services for Great Bay Solar		-	-	-	88.27%	-	-	-	-	-	-
720	922	922522	Ascendant - Bermuda Elec Co		267	-	267	88.27%	236	-	-	-	-	-
721	922	922598	LABS Direct Other Capitalzd-C		(570,794)	-	(570,794)	88.27%	(503,864)	-	-	-	-	-
722	922	922599	LABS CAN CS Allocs Capitalized		(2,491,521)	-	(2,491,521)	88.27%	(2,199,370)	-	-	-	-	-
723	922	922600	Services for East 8882		(837)	-	(837)	88.27%	(739)	-	-	-	-	-
724	922	922601	Services for NH 8810		-	-	-	88.27%	-	-	-	-	-	-
725	922	922602	Services for Granite St 8830		(19,387)	-	(19,387)	88.27%	(17,114)	-	-	-	-	-
726	922	922603	Services for Energy North 8840		-	-	-	88.27%	-	-	-	-	-	-
727	922	922604	Services for GA/Peach St 8862		-	-	-	88.27%	-	-	-	-	-	-
728	922	922605	Services for N Eng/Mass 8866		-	-	-	88.27%	-	-	-	-	-	-
729	922	922606	Services for New Brunswick Gas		-	-	-	88.27%	-	-	-	-	-	-
730	922	922607	New York American Water		-	-	-	88.27%	-	-	-	-	-	-
731	922	922608	LABS US BS Capitalized		-	-	-	88.27%	-	-	-	-	-	-
732	922	922699	LABS US BS Capitalized		(403,551)	-	(403,551)	88.27%	(356,232)	-	-	-	-	-
733	922	922700	Services for Central 8883		(40,064)	-	(40,064)	88.27%	(35,366)	-	-	-	-	-
734	922	922701	Services for Empire Consol		(2,947)	-	(2,947)	88.27%	(2,601)	-	-	-	-	-
735	922	922702	Services for Empire Elec 8905		(1,644)	-	(1,644)	88.27%	(1,451)	-	-	-	-	-
736	922	922703	Services for Empire Gas 8910		-	-	-	88.27%	-	-	-	-	-	-
737	922	922704	Services for Empire Fiber 8915		-	-	-	88.27%	-	-	-	-	-	-
738	922	922705	Services for Pine Bluff 8606		9,592	-	9,592	88.27%	8,468	-	-	-	-	-
739	922	922706	Services for WHall Water 8608		20	-	20	88.27%	18	-	-	-	-	-
740	922	922707	Services for WHall Sewer 8609		(1)	-	(1)	88.27%	(1)	-	-	-	-	-
741	922	922708	Services for Mid States 8850		(13,616)	-	(13,616)	88.27%	(12,020)	-	-	-	-	-
742	922	922709	Services for Mid States Water		4,439	-	4,439	88.27%	3,918	-	-	-	-	-
743	922	922710	MO Water - Regulated 8640		(2,517)	-	(2,517)	88.27%	(2,222)	-	-	-	-	-
744	922	922711	Srvs for Woodson Hensley Water		(2)	-	(2)	88.27%	(1)	-	-	-	-	-
745	922	922712	Services for Fox River		-	-	-	88.27%	-	-	-	-	-	-
746	922	922713	Services for Savers Farm		-	-	-	88.27%	-	-	-	-	-	-
747	922	922714	8649-Liberty Utili MoWater LLC		(97,046)	-	(97,046)	88.27%	(85,666)	-	-	-	-	-
748	922	922716	Services Ozark Mtn Water-8122		-	-	-	88.27%	-	-	-	-	-	-
749	922	922718	Services Taney Co Water-8645		-	-	-	88.27%	-	-	-	-	-	-
750	922	922719	Services Noel Water - 8149		(7,268)	-	(7,268)	88.27%	(6,415)	-	-	-	-	-
751	922	922720	Services Midland Water - 8641		163	-	163	88.27%	144	-	-	-	-	-
752	922	922721	Services Bilyue Ridge Water -		58	-	58	88.27%	51	-	-	-	-	-
753	922	922722	Services Riverfork Water - 864		(99)	-	(99)	88.27%	(88)	-	-	-	-	-
754	922	922723	Services Valley Woods Water -		(222)	-	(222)	88.27%	(196)	-	-	-	-	-
755	922	922724	Services KMB - 8152		-	-	-	88.27%	-	-	-	-	-	-
756	922	922725	Boliver Water		(2,691)	-	(2,691)	88.27%	(2,376)	-	-	-	-	-
757	922	922798	LABS US Direct Othr Capitalz-C		-	-	-	88.27%	-	-	-	-	-	-
758	922	922799	LABS US CS Capitalized		(614,582)	-	(614,582)	88.27%	(542,518)	-	-	-	-	-
759	922	922800	Services for West 8884		7,367	-	7,367	88.27%	6,503	-	-	-	-	-
760	922	922801	Services for Liberty Wtr 8020		(89,647)	-	(89,647)	88.27%	(79,135)	-	-	-	-	-
761	922	922802	Services for Calpeco 8800		10,113	-	10,113	88.27%	8,927	-	-	-	-	-
762	922	922803	Services for Park Water 8623		-	-	-	88.27%	-	-	-	-	-	-
763	922	922804	Services for Apple Valley 8635		-	-	-	88.27%	-	-	-	-	-	-
764	922	922899	Central Allocs Capitalized		(4,966,359)	-	(4,966,359)	88.27%	(4,384,015)	-	-	-	-	-
765	922	922900	Indirect Liberty Corp US		16,007	-	16,007	88.27%	14,130	-	-	-	-	-
766	922	922950	NERC Compliance Svcs Indirect		239	-	239	88.27%	211	-	-	-	-	-
767	922	922998	Lib Corp Direct Othr Capitalzd		-	-	-	88.27%	-	-	-	-	-	-
768	922	922999	Liberty Corp US CS Capitalized		(909,778)	-	(909,778)	88.27%	(803,100)	-	-	-	-	-
769	923	923005	Forecasting Model Services		-	-	-	88.27%	-	-	-	-	-	-
770	923	923045	Outside Services		643,593	-	643,593	88.27%	568,127	-	-	-	-	-
771	923	923046	Outside Services - EDG Only		3,691	-	3,691	88.27%	3,258	-	-	-	-	-
772	923	923047	Outside Services - EDE Only		1,358,875	-	1,358,875	88.27%	1,199,537	-	-	-	-	-
773	923	923048	Outside Services Exp - Wind		29,083	-	29,083	88.27%	25,673	-	-	-	-	-
774	923	923050	Management Fee		192,275	-	192,275	88.27%	169,730	-	-	-	-	-
775	923	923051	O&M Fee - NAES		59,926	-	59,926	88.27%	52,899	-	-	-	-	-
776	923	923110	LUC BS Indirect Allocs		2,303,198	-	2,303,198	88.27%	2,033,130	-	-	-	-	-
777	923	923145	Outside Serv - Liab Claims		145,039	-	145,039	88.27%	128,032	-	-	-	-	-
778	923	923182	Liab Claims - Denker Asbestos		-	-	-	88.27%	-	-	-	-	-	-
779	923	923184	Liab Claims - McCool		11,125	-	11,125	88.27%	9,821	-	-	-	-	-
780	923	923185	Liab Claims - Altis		-	-	-	88.27%	-	-	-	-	-	-
781	923	923186	Liability Claim - Romano		7,608	-	7,608	88.27%	6,716	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
714	922	922513	Services for Windsor Locks		-	-	-	-	-	-	-	-	-	-	-
715	922	922514	Services for Shady Oaks		-	-	-	-	-	-	-	-	-	-	-
716	922	922515	Services for St. Leon		-	-	-	-	-	-	-	-	-	-	-
717	922	922516	Services for Minonk		-	-	-	-	-	-	-	-	-	-	-
718	922	922517	Services for Senate		-	-	-	-	-	-	-	-	-	-	-
719	922	922518	Services for Great Bay Solar		-	-	-	-	-	-	-	-	-	-	-
720	922	922522	Ascendant - Bermuda Elec Co		-	-	-	-	-	99	-	-	-	-	-
721	922	922598	LABS Direct Other Capitalzd-C		-	-	-	-	-	-	-	-	-	-	-
722	922	922599	LABS CAN CS Allocs Capitalized		-	-	-	-	-	(276,717)	-	-	-	-	-
723	922	922600	Services for East 8882		-	-	-	-	-	(234)	-	-	-	-	-
724	922	922601	Services for NH 8810		-	-	-	-	-	-	-	-	-	-	-
725	922	922602	Services for Granite St 8830		-	-	-	-	-	1,307	-	-	-	-	-
726	922	922603	Services for Energy North 8840		-	-	-	-	-	-	-	-	-	-	-
727	922	922604	Services for GA/Peach St 8862		-	-	-	-	-	-	-	-	-	-	-
728	922	922605	Services for N Eng/Mass 8866		-	-	-	-	-	-	-	-	-	-	-
729	922	922606	Services for New Brunswick Gas		-	-	-	-	-	-	-	-	-	-	-
730	922	922607	New York American Water		-	-	-	-	-	-	-	-	-	-	-
731	922	922608	LABS US BS Capitalized		-	-	-	-	-	-	-	-	-	-	-
732	922	922699	LABS US BS Capitalized		-	-	-	-	-	-	-	-	-	-	-
733	922	922700	Services for Central 8883		-	-	-	-	-	138,758	-	-	-	-	-
734	922	922701	Services for Empire Consol		-	-	-	-	-	-	-	-	-	-	-
735	922	922702	Services for Empire Elec 8905		-	-	-	-	-	-	-	-	-	-	-
736	922	922703	Services for Empire Gas 8910		-	-	-	-	-	-	-	-	-	-	-
737	922	922704	Services for Empire Fiber 8915		-	-	-	-	-	-	-	-	-	-	-
738	922	922705	Services for Pine Bluff 8606		-	-	-	-	-	131	-	-	-	-	-
739	922	922706	Services for WHall Water 8608		-	-	-	-	-	-	-	-	-	-	-
740	922	922707	Services for WHall Sewer 8609		-	-	-	-	-	-	-	-	-	-	-
741	922	922708	Services for Mid States 8850		-	-	-	-	-	(187)	-	-	-	-	-
742	922	922709	Services for Mid States Water		-	-	-	-	-	(32)	-	-	-	-	-
743	922	922710	MO Water - Regulated 8640		-	-	-	-	-	(258)	-	-	-	-	-
744	922	922711	Srvs for Woodson Hensley Water		-	-	-	-	-	-	-	-	-	-	-
745	922	922712	Services for Fox River		-	-	-	-	-	-	-	-	-	-	-
746	922	922713	Services for Savers Farm		-	-	-	-	-	-	-	-	-	-	-
747	922	922714	8649-Liberty Utili MoWater LLC		-	-	-	-	-	(57)	-	-	-	-	-
748	922	922716	Services Ozark Mtn Water-8122		-	-	-	-	-	-	-	-	-	-	-
749	922	922718	Services Taney Co Water-8645		-	-	-	-	-	-	-	-	-	-	-
750	922	922719	Services Noel Water - 8149		-	-	-	-	-	(2,952)	-	-	-	-	-
751	922	922720	Services Midland Water - 8641		-	-	-	-	-	(4,028)	-	-	-	-	-
752	922	922721	Services Bilyue Ridge Water -		-	-	-	-	-	(3,910)	-	-	-	-	-
753	922	922722	Services Riverfork Water - 864		-	-	-	-	-	(3,324)	-	-	-	-	-
754	922	922723	Services Valley Woods Water -		-	-	-	-	-	(4,655)	-	-	-	-	-
755	922	922724	Services KMB - 8152		-	-	-	-	-	-	-	-	-	-	-
756	922	922725	Boliver Water		-	-	-	-	-	-	-	-	-	-	-
757	922	922798	LABS US Direct Othr Capitalz-C		-	-	-	-	-	-	-	-	-	-	-
758	922	922799	LABS US CS Capitalized		-	-	-	-	-	-	-	-	-	-	-
759	922	922800	Services for West 8884		-	-	-	-	-	2,585	-	-	-	-	-
760	922	922801	Services for Liberty Wtr 8020		-	-	-	-	-	-	-	-	-	-	-
761	922	922802	Services for Calpeco 8800		-	-	-	-	-	3,266	-	-	-	-	-
762	922	922803	Services for Park Water 8623		-	-	-	-	-	-	-	-	-	-	-
763	922	922804	Services for Apple Valley 8635		-	-	-	-	-	-	-	-	-	-	-
764	922	922899	Central Allocs Capitalized		-	-	-	-	-	(524,161)	-	-	-	-	-
765	922	922900	Indirect Liberty Corp US		-	-	-	-	-	-	-	-	-	-	-
766	922	922950	NERC Compliance Svcs Indirect		-	-	-	-	-	-	-	-	-	-	-
767	922	922998	Lib Corp Direct Othr Capitalzd		-	-	-	-	-	-	-	-	-	-	-
768	922	922999	Liberty Corp US CS Capitalized		-	-	-	-	-	(36,492)	-	-	-	-	-
769	923	923005	Forecasting Model Services		-	-	-	-	-	-	-	-	-	-	-
770	923	923045	Outside Services		-	-	-	-	-	-	-	-	-	-	-
771	923	923046	Outside Services - EDG Only		-	-	-	-	-	-	-	-	-	-	-
772	923	923047	Outside Services - EDE Only		-	-	-	-	-	-	-	-	-	-	-
773	923	923048	Outside Services Exp - Wind		-	-	-	-	-	-	-	-	-	-	-
774	923	923050	Management Fee		-	-	-	-	-	19,136	-	-	-	-	-
775	923	923051	O&M Fee - NAE5		-	-	-	-	-	-	-	-	-	-	-
776	923	923110	LUC BS Indirect Allocs		-	-	-	-	-	-	-	-	-	-	-
777	923	923145	Outside Serv - Liab Claims		-	-	-	-	-	-	-	-	-	-	-
778	923	923182	Liab Claims - Denker Asbestos		-	-	-	-	-	-	-	-	-	-	-
779	923	923184	Liab Claims - McCool		-	-	-	-	-	-	-	-	-	-	-
780	923	923185	Liab Claims - Altis		-	-	-	-	-	-	-	-	-	-	-
781	923	923186	Liability Claim - Romano		-	-	-	-	-	-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalentine LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
714	922	922513	Services for Windsor Locks		-	-	-	-	-	-
715	922	922514	Services for Shady Oaks		-	-	-	-	-	-
716	922	922515	Services for St. Leon		-	-	-	-	-	-
717	922	922516	Services for Minonk		-	-	-	-	-	-
718	922	922517	Services for Senate		-	-	-	-	-	-
719	922	922518	Services for Great Bay Solar		-	-	-	-	-	-
720	922	922522	Ascendant - Bermuda Elec Co		-	-	-	99	335	335
721	922	922598	LABS Direct Other Capitalized-C		-	-	-	-	(503,864)	(503,864)
722	922	922599	LABS CAN CS Allocs Capitalized		-	-	-	(276,717)	(2,476,087)	(2,476,087)
723	922	922600	Services for East 8882		-	-	-	(234)	(973)	(973)
724	922	922601	Services for NH 8810		-	-	-	-	-	-
725	922	922602	Services for Granite St 8830		-	-	-	-	-	-
726	922	922603	Services for Energy North 8840		-	-	-	1,307	(15,807)	(15,807)
727	922	922604	Services for GA/Peach St 8862		-	-	-	-	-	-
728	922	922605	Services for N Eng/Mass 8866		-	-	-	-	-	-
729	922	922606	Services for New Brunswick Gas		-	-	-	-	-	-
730	922	922607	New York American Water		-	-	-	-	-	-
731	922	922608	LABS US BS Capitalized		-	-	-	-	-	-
732	922	922699	LABS US BS Capitalized		-	-	-	-	(356,232)	(356,232)
733	922	922700	Services for Central 8883		-	-	-	138,758	103,392	103,392
734	922	922701	Services for Empire Consol		-	-	-	-	(2,601)	(2,601)
735	922	922702	Services for Empire Elec 8905		-	-	-	-	(1,451)	(1,451)
736	922	922703	Services for Empire Gas 8910		-	-	-	-	-	-
737	922	922704	Services for Empire Fiber 8915		-	-	-	-	-	-
738	922	922705	Services for Pine Bluff 8606		-	-	-	131	8,599	8,599
739	922	922706	Services for WHall Water 8608		-	-	-	-	18	18
740	922	922707	Services for WHall Sewer 8609		-	-	-	-	(1)	(1)
741	922	922708	Services for Mid States 8850		-	-	-	(187)	(12,207)	(12,207)
742	922	922709	Services for Mid States Water		-	-	-	(32)	3,887	3,887
743	922	922710	MO Water - Regulated 8640		-	-	-	(258)	(2,480)	(2,480)
744	922	922711	Srvs for Woodson Hensley Water		-	-	-	-	(1)	(1)
745	922	922712	Services for Fox River		-	-	-	-	-	-
746	922	922713	Services for Savers Farm		-	-	-	-	-	-
747	922	922714	8649-Liberty Utili MoWater LLC		-	-	-	(57)	(85,724)	(85,724)
748	922	922716	Services Ozark Mtn Water-8122		-	-	-	-	-	-
749	922	922718	Services Taney Co Water-8645		-	-	-	-	-	-
750	922	922719	Services Noel Water - 8149		-	-	-	(2,952)	(9,367)	(9,367)
751	922	922720	Services Midland Water - 8641		-	-	-	(4,028)	(3,884)	(3,884)
752	922	922721	Services Bilyue Ridge Water -		-	-	-	(3,910)	(3,858)	(3,858)
753	922	922722	Services Riverfork Water - 864		-	-	-	(3,324)	(3,412)	(3,412)
754	922	922723	Services Valley Woods Water -		-	-	-	(4,655)	(4,851)	(4,851)
755	922	922724	Services KMB - 8152		-	-	-	-	-	-
756	922	922725	Boliver Water		-	-	-	-	(2,376)	(2,376)
757	922	922798	LABS US Direct Othr Capitalz-C		-	-	-	-	-	-
758	922	922799	LABS US CS Capitalized		-	-	-	-	(542,518)	(542,518)
759	922	922800	Services for West 8884		-	-	-	2,585	9,088	9,088
760	922	922801	Services for Liberty Wtr 8020		-	-	-	-	(79,135)	(79,135)
761	922	922802	Services for Calpeco 8800		-	-	-	3,266	12,194	12,194
762	922	922803	Services for Park Water 8623		-	-	-	-	-	-
763	922	922804	Services for Apple Valley 8635		-	-	-	-	-	-
764	922	922899	Central Allocs Capitalized		-	-	-	(524,161)	(4,908,176)	(4,908,176)
765	922	922900	Indirect Liberty Corp US		-	-	-	-	14,130	14,130
766	922	922950	NERC Compliance Svcs Indirect		-	-	-	-	211	211
767	922	922998	Lib Corp Direct Othr Capitalzd		-	-	-	-	-	-
768	922	922999	Liberty Corp US CS Capitalized		-	-	-	(36,492)	(839,592)	(839,592)
769	923	923005	Forecasting Model Services		-	-	-	-	-	-
770	923	923045	Outside Services		-	-	-	-	568,127	568,127
771	923	923046	Outside Services - EDG Only		-	-	-	-	3,258	3,258
772	923	923047	Outside Services - EDE Only		-	-	-	-	1,199,537	1,199,537
773	923	923048	Outside Services Exp - Wind		-	-	-	-	25,673	25,673
774	923	923050	Management Fee		-	-	-	19,136	188,866	188,866
775	923	923051	O&M Fee - NAE5		-	-	-	-	52,899	52,899
776	923	923110	LUC BS Indirect Allocs		-	-	-	-	2,033,130	2,033,130
777	923	923145	Outside Serv - Liab Claims		-	-	-	-	128,032	128,032
778	923	923182	Liab Claims - Denker Asbestos		-	-	-	-	-	-
779	923	923184	Liab Claims - McCool		-	-	-	-	9,821	9,821
780	923	923185	Liab Claims - Altis		-	-	-	-	-	-
781	923	923186	Liability Claim - Romano		-	-	-	-	6,716	6,716

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
782	923	923187	Liability Claim-Morakod Lim		67,049	-	67,049	88.27%	59,187	-	-	-	-	-
783	923	923188	Employment Litigation Missouri		173,337	-	173,337	88.27%	153,012	-	-	-	-	-
784	923	923189	Liability Claim - Alley		27,672	-	27,672	88.27%	24,427	-	-	-	-	-
785	923	923210	APUC CS Indirect Allocs		5,479,227	-	5,479,227	88.27%	4,836,745	-	-	-	-	-
786	923	923410	LABS CAN BS Indirect Allocs		2,560,146	-	2,560,146	88.27%	2,259,949	-	-	-	-	-
787	923	923509	Outside Services - Training		-	-	-	88.27%	-	-	-	-	-	-
788	923	923510	LABS CAN CS Indirect Allocs		5,447,206	-	5,447,206	88.27%	4,808,479	-	-	-	-	-
789	923	923514	Outside Services - 401K Plan		76,221	-	76,221	88.27%	67,284	-	-	-	-	-
790	923	923610	LABS US BS Indirect Allocs		1,257,952	-	1,257,952	88.27%	1,110,448	-	-	-	-	-
791	923	923710	LABS US CS Indirect Allocs		1,915,780	-	1,915,780	88.27%	1,691,140	-	-	-	-	-
792	923	923810	CENTRAL Indirect Allocs		9,391,575	-	9,391,575	88.27%	8,290,340	-	-	-	-	-
793	923	923910	LIB Corp US CS Indirect Allocs		2,530,100	-	2,530,100	88.27%	2,233,426	-	-	-	-	-
794	923	923XXX	Cybersecurity Operational Expenses		-	-	-	88.27%	-	-	-	-	-	-
795	924	924000	Property Insurance		3,570,658	-	3,570,658	88.27%	3,151,970	-	-	-	-	-
796	924	924001	Aviation Insurance		-	-	-	88.27%	-	-	-	-	-	-
797	925	925000	Injuries & Damages-Corp		1,897,506	-	1,897,506	88.27%	1,675,009	-	-	-	-	-
798	926	926000	Benefits Contra Account		(297,408)	-	(297,408)	88.27%	(262,534)	-	-	-	-	-
799	926	926145	Pension SERP Defined Benefit		-	(0)	-	Direct Assigned	-	-	-	-	-	-
800	926	926146	FAS 87 SLCC Reimbursement		-	-	-	Direct Assigned	-	-	-	-	-	-
801	926	926147	FAS87 Reg Asset Amort Exp		1,936,649	-	1,936,649	Direct Assigned	1,576,463	-	-	-	-	-
802	926	926148	FAS87 Pens - Elec/Gas (GAAP)		3,285,413	(1,257,621)	2,027,792	Direct Assigned	1,781,298	-	-	-	-	-
803	926	926149	FAS87 Pens - Reg Asset (Syr)		989,414	-	989,414	Direct Assigned	426,957	-	-	-	-	-
804	926	926150	FAS87 Pens - Empire Central		127,972	(450)	127,522	Direct Assigned	112,043	-	-	-	-	-
805	926	926152	Pension--Service Cost Cap		(1,191,465)	1,191,465	-	Direct Assigned	-	-	-	-	-	-
806	926	926153	OPEB--Service Cost Cap		(662,706)	662,706	-	Direct Assigned	-	-	-	-	-	-
807	926	926197	Pensions - Iatan		485,290	-	485,290	88.27%	428,386	-	-	-	-	-
808	926	926201	Dental Plan		(3,220)	-	(3,220)	88.27%	(2,843)	-	-	-	-	-
809	926	926202	Vision Plan		(626)	-	(626)	88.27%	(553)	-	-	-	-	-
810	926	926212	Severance Benefits		-	-	-	88.27%	-	-	-	-	-	-
811	926	926214	Employee Refreshments		91,887	-	91,887	88.27%	81,112	-	-	-	-	-
812	926	926215	Comp Exp Employee Stk Purch		55,161	-	55,161	88.27%	48,693	-	-	-	-	-
813	926	926216	Employee Information		12	-	12	88.27%	10	-	-	-	-	-
814	926	926217	Flowers		(1)	-	(1)	88.27%	(1)	-	-	-	-	-
815	926	926218	Coffeeroom Supplies		7,042	-	7,042	88.27%	6,216	-	-	-	-	-
816	926	926219	Other Employee Benefits		20,480	-	20,480	88.27%	18,079	-	-	-	-	-
817	926	926222	Group Life Insurance		21,728	-	21,728	88.27%	19,180	-	-	-	-	-
818	926	926225	Executive Physicals		-	-	-	88.27%	-	-	-	-	-	-
819	926	926226	Employee Welfare Exp - Elec		21,791	-	21,791	88.27%	19,236	-	-	-	-	-
820	926	926227	Acc Death & Dismemb - Benefit		(23,970)	-	(23,970)	88.27%	(21,160)	-	-	-	-	-
821	926	926228	Medical OptOutPmt to Employees		18,699	-	18,699	88.27%	16,506	-	-	-	-	-
822	926	926229	Employee Car Allowance		10,642	-	10,642	88.27%	9,394	-	-	-	-	-
823	926	926230	Flex Benefit Plan Expense		0	-	0	88.27%	0	-	-	-	-	-
824	926	926231	Tuition Reimbursement		5,921	-	5,921	88.27%	5,226	-	-	-	-	-
825	926	926232	Taxable Educational Assistance		-	-	-	88.27%	-	-	-	-	-	-
826	926	926326	FAS106 OPEB - Reg Amortization		(63,850)	-	(63,850)	Direct Assigned	(179,018)	-	-	-	-	-
827	926	926327	FAS106 HC - Reg Asst Amort Exp		5,833,938	-	5,833,938	Direct Assigned	5,537,309	-	-	-	-	-
828	926	926328	FAS106 HC - Elec/Gas (GAAP)		2,005,802	(673,293)	1,332,509	Direct Assigned	1,169,251	-	-	-	-	-
829	926	926329	Healthcare - Electric/Gas		6,048,312	-	6,048,312	88.27%	5,339,101	-	-	-	-	-
830	926	926437	Employee Disability Plan Exp		74,026	-	74,026	88.27%	65,346	-	-	-	-	-
831	926	926555	401K - Electric/Gas		1,184,965	-	1,184,965	88.27%	1,046,019	-	-	-	-	-
832	927	927000	Franchise Requirements		1,116	-	1,116	88.27%	985	-	-	-	-	-
833	928	928000	Regulatory Commission Exp-Corp		3,433,709	-	3,433,709	Direct Assigned	2,845,940	-	-	-	-	-
834	929	929000	Duplicate Charges Credit		(270,346)	-	(270,346)	88.27%	(238,646)	-	-	-	-	-
835	930	930104	Franchise Elections		-	-	-	88.27%	-	-	-	-	-	-
836	930	930106	Local Advertising		699	-	699	88.27%	617	-	-	-	-	-
837	930	930141	Institutional Ad - Radio		-	-	-	88.27%	-	-	-	-	-	-
838	930	930142	Institutional Ad - Tv		-	-	-	88.27%	-	-	-	-	-	-
839	930	930143	Institutional Ad - Newspaper		3,430	-	3,430	88.27%	3,028	-	-	-	-	-
840	930	930144	Institutional Ad - Other		14,633	-	14,633	88.27%	12,917	-	-	-	-	-
841	932	930210	Industry Association Dues		206,544	-	206,544	88.27%	182,326	-	-	-	-	-
842	930	930219	E.D. Association Dues		5,705	-	5,705	88.27%	5,036	-	-	-	-	-
843	930	930220	Dir-Stkhdr & Oth Investor Exp		315,550	-	315,550	88.27%	278,549	-	-	-	-	-
844	930	930230	Conflict Resolution Hotline		-	-	-	88.27%	-	-	-	-	-	-
845	930	930232	Research and Development		-	-	-	88.27%	-	-	-	-	-	-
846	930	930234	Other		-	-	-	88.27%	-	-	-	-	-	-
847	930	930235	Corporate Budget Adjustment		-	-	-	88.27%	-	-	-	-	-	-
848	930	930240	Misc Gen Exp-Other		40,788	-	40,788	88.27%	36,006	-	-	-	-	-
849	930	930248	Chamber Of Commerce Dues		20,551	-	20,551	88.27%	18,141	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
782	923	923187	Liability Claim-Morakod Lim		-	-	-	-	-	-	-	-	-	-	-
783	923	923188	Employment Litigation Missouri		-	-	-	-	-	-	-	-	-	-	-
784	923	923189	Liability Claim - Alley		-	-	-	-	-	-	-	-	-	-	-
785	923	923210	APUC CS Indirect Allocs		-	-	-	-	(621,064)	-	-	-	-	-	-
786	923	923410	LABS CAN BS Indirect Allocs		-	-	-	-	(184)	-	-	-	-	-	-
787	923	923509	Outside Services - Training		-	-	-	-	-	-	-	-	-	-	-
788	923	923510	LABS CAN CS Indirect Allocs		-	-	-	-	(2,208)	-	-	-	-	-	-
789	923	923514	Outside Services - 401K Plan		-	-	-	-	-	-	-	-	-	-	-
790	923	923610	LABS US BS Indirect Allocs		-	-	-	-	-	-	-	-	-	-	-
791	923	923710	LABS US CS Indirect Allocs		-	-	-	-	(610)	-	-	-	-	-	-
792	923	923810	CENTRAL Indirect Allocs		-	-	-	-	-	29,921	-	-	-	-	-
793	923	923910	LIB Corp US CS Indirect Allocs		-	-	-	-	-	-	-	-	-	-	-
794	923	923XXX	Cybersecurity Operational Expenses		-	-	-	-	-	-	-	-	-	-	-
795	924	924000	Property Insurance		-	-	368,382	-	-	-	-	-	-	-	-
796	924	924001	Aviation Insurance		-	-	-	-	-	-	-	-	-	-	-
797	925	925000	Injuries & Damages-Corp		-	-	874,148	212,815	-	-	-	-	-	-	-
798	926	926000	Benefits Contra Account		-	-	-	-	-	-	-	-	-	-	-
799	926	926145	Pension SERP Defined Benefit		-	-	-	-	-	-	-	-	-	-	-
800	926	926146	FAS 87 SLCC Reimbursement		-	-	-	-	-	-	-	-	-	-	-
801	926	926147	FAS87 Reg Asset Amort Exp		-	-	-	-	-	-	-	-	-	-	(1,576,463)
802	926	926148	FAS87 Pens - Elec/Gas (GAAP)		-	-	-	-	-	-	-	-	-	-	82,290
803	926	926149	FAS87 Pens - Reg Asset (5yr)		-	-	-	-	-	-	-	-	-	-	(2,695,737)
804	926	926150	FAS87 Pens - Empire Central		-	-	-	-	-	-	-	-	-	-	(16,733)
805	926	926152	Pension--Service Cost Cap		-	-	-	-	-	-	-	-	-	-	-
806	926	926153	OPEB--Service Cost Cap		-	-	-	-	-	-	-	-	-	-	-
807	926	926197	Pensions - Iatan		-	-	-	-	-	-	-	-	-	-	-
808	926	926201	Dental Plan		-	-	-	-	-	-	219,095	-	-	-	-
809	926	926202	Vision Plan		-	-	-	-	-	-	45,927	-	-	-	-
810	926	926212	Severance Benefits		-	-	-	-	-	-	-	-	-	-	-
811	926	926214	Employee Refreshments		-	-	-	-	-	-	-	-	-	-	-
812	926	926215	Comp Exp Employee Stk Purch		-	-	-	-	-	-	-	-	-	-	-
813	926	926216	Employee Information		-	-	-	-	-	-	-	-	-	-	-
814	926	926217	Flowers		-	-	-	-	-	-	-	-	-	-	-
815	926	926218	Coffeeroom Supplies		-	-	-	-	-	-	-	-	-	-	-
816	926	926219	Other Employee Benefits		-	-	-	-	-	-	-	-	-	-	-
817	926	926222	Group Life Insurance		-	-	-	-	-	-	40,619	-	-	-	-
818	926	926225	Executive Physicals		-	-	-	-	-	-	-	-	-	-	-
819	926	926226	Employee Welfare Exp - Elec		-	-	2,113	-	-	-	-	-	-	-	-
820	926	926227	Acc Death & Dismemb - Benefit		-	-	-	-	-	-	36,500	-	-	-	-
821	926	926228	Medical OptOutPmt to Employees		-	-	-	-	-	-	(2,330)	-	-	-	-
822	926	926229	Employee Car Allowance		-	-	-	-	-	-	-	-	-	-	-
823	926	926230	Flex Benefit Plan Expense		-	-	-	-	-	-	-	-	-	-	-
824	926	926231	Tuition Reimbursement		-	-	-	-	-	-	-	-	-	-	-
825	926	926232	Taxable Educational Assistance		-	-	-	-	-	-	-	-	-	-	-
826	926	926326	FAS106 OPEB - Reg Amortization		-	-	-	-	-	-	-	-	-	-	(1,208,047)
827	926	926327	FAS106 HC - Reg Asst Amort Exp		-	-	-	-	-	-	-	-	-	-	(5,537,309)
828	926	926328	FAS106 HC - Elec/Gas (GAAP)		-	-	-	-	-	-	-	-	-	-	(1,169,251)
829	926	926329	Healthcare - Electric/Gas		-	-	-	-	-	-	(725,537)	-	-	-	-
830	926	926437	Employee Disability Plan Exp		-	-	-	-	-	27,776	222,273	-	-	-	-
831	926	926555	401K - Electric/Gas		-	-	-	-	-	-	325,891	-	-	-	-
832	927	927000	Franchise Requirements		-	-	-	-	-	-	-	-	-	-	-
833	928	928000	Regulatory Commission Exp-Corp		-	(894,055)	-	-	-	-	-	(91,085)	-	-	-
834	929	929000	Duplicate Charges Credit		-	-	-	-	-	-	-	-	-	-	-
835	930	930104	Franchise Elections		-	-	-	-	-	-	-	-	-	-	-
836	930	930106	Local Advertising		-	-	-	-	-	-	-	-	-	-	-
837	930	930141	Institutional Ad - Radio		-	-	-	-	-	-	-	-	-	-	-
838	930	930142	Institutional Ad - Tv		-	-	-	-	-	-	-	-	-	-	-
839	930	930143	Institutional Ad - Newspaper		-	-	-	-	-	-	-	-	-	-	-
840	930	930144	Institutional Ad - Other		-	-	-	-	-	-	-	-	-	-	-
841	932	930210	Industry Association Dues		-	-	-	-	-	-	-	-	-	-	-
842	930	930219	E.D. Association Dues		-	-	-	-	-	-	-	-	-	-	-
843	930	930220	Dir-Stkholder & Oth Investor Exp		-	-	-	-	-	-	-	-	-	-	-
844	930	930230	Conflict Resolution Hotline		-	-	-	-	-	-	-	-	-	-	-
845	930	930232	Research and Development		-	-	-	-	-	-	-	-	-	-	-
846	930	930234	Other		-	-	-	-	-	-	-	-	-	-	-
847	930	930235	Corporate Budget Adjustment		-	-	-	-	-	-	-	-	-	-	-
848	930	930240	Misc Gen Exp-Other		-	-	976	-	-	-	-	-	-	-	-
849	930	930248	Chamber Of Commerce Dues		-	-	-	-	-	-	-	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(z)	(aa)	(bb)	(cc)	(dd) = (j) + (cc)	(ee) = (i) + (dd)	
782	923	923187	Liability Claim-Morakod Lim		-	-	-	-	-	59,187
783	923	923188	Employment Litigation Missouri		-	-	-	-	-	153,012
784	923	923189	Liability Claim - Alley		-	-	-	-	-	24,427
785	923	923210	APUC CS Indirect Allocs		-	-	-	-	(621,064)	4,215,681
786	923	923410	LABS CAN BS Indirect Allocs		-	-	-	-	(184)	2,259,765
787	923	923509	Outside Services - Training		-	-	-	-	-	-
788	923	923510	LABS CAN CS Indirect Allocs		-	-	-	-	(2,208)	4,806,271
789	923	923514	Outside Services - 401K Plan		-	-	-	-	-	67,284
790	923	923610	LABS US BS Indirect Allocs		-	-	-	-	-	1,110,448
791	923	923710	LABS US CS Indirect Allocs		-	-	-	-	(610)	1,690,529
792	923	923810	CENTRAL Indirect Allocs		-	-	-	-	29,921	8,320,262
793	923	923910	LIB Corp US CS Indirect Allocs		-	-	-	-	-	2,233,426
794	923	923XXX	Cybersecurity Operational Expenses		-	-	-	-	-	-
795	924	924000	Property Insurance		-	-	-	-	368,382	3,520,352
796	924	924001	Aviation Insurance		-	-	-	-	-	-
797	925	925000	Injuries & Damages-Corp		-	-	-	-	1,086,962	2,761,972
798	926	926000	Benefits Contra Account		-	-	-	-	-	(262,534)
799	926	926145	Pension SERP Defined Benefit		-	-	-	-	-	-
800	926	926146	FAS 87 SLCC Reimbursement		-	-	-	-	-	-
801	926	926147	FAS87 Reg Asset Amort Exp		-	-	-	-	(1,576,463)	-
802	926	926148	FAS87 Pens - Elec/Gas (GAAP)		-	-	-	-	82,290	1,863,588
803	926	926149	FAS87 Pens - Reg Asset (5yr)		-	-	-	-	(2,695,737)	(2,268,780)
804	926	926150	FAS87 Pens - Empire Central		-	-	-	-	(16,733)	95,310
805	926	926152	Pension--Service Cost Cap		-	-	-	-	-	-
806	926	926153	OPEB--Service Cost Cap		-	-	-	-	-	-
807	926	926197	Pensions - Iatan		-	-	-	-	-	428,386
808	926	926201	Dental Plan		-	-	-	-	219,095	216,253
809	926	926202	Vision Plan		-	-	-	-	45,927	45,374
810	926	926212	Severance Benefits		-	-	-	-	-	-
811	926	926214	Employee Refreshments		-	-	-	-	-	81,112
812	926	926215	Comp Exp Employee Stk Purch		-	-	-	-	-	48,693
813	926	926216	Employee Information		-	-	-	-	-	10
814	926	926217	Flowers		-	-	-	-	-	(1)
815	926	926218	Coffeeroom Supplies		-	-	-	-	-	6,216
816	926	926219	Other Employee Benefits		-	-	-	-	-	18,079
817	926	926222	Group Life Insurance		-	-	-	-	40,619	59,799
818	926	926225	Executive Physicals		-	-	-	-	-	-
819	926	926226	Employee Welfare Exp - Elec		-	-	-	-	2,113	21,349
820	926	926227	Acc Death & Dismemb - Benefit		-	-	-	-	36,500	15,340
821	926	926228	Medical OptOutPmt to Employees		-	-	-	-	(2,330)	14,177
822	926	926229	Employee Car Allowance		-	-	-	-	-	9,394
823	926	926230	Flex Benefit Plan Expense		-	-	-	-	-	0
824	926	926231	Tuition Reimbursement		-	-	-	-	-	5,226
825	926	926232	Taxable Educational Assistance		-	-	-	-	-	-
826	926	926326	FAS106 OPEB - Reg Amortization		-	-	-	-	(1,208,047)	(1,387,065)
827	926	926327	FAS106 HC - Reg Asst Amort Exp		-	-	-	-	(5,537,309)	-
828	926	926328	FAS106 HC - Elec/Gas (GAAP)		-	-	-	-	(1,169,251)	-
829	926	926329	Healthcare - Electric/Gas		-	-	-	-	(725,537)	4,613,563
830	926	926437	Employee Disability Plan Exp		-	-	-	-	250,050	315,396
831	926	926555	401K - Electric/Gas		-	-	-	-	325,891	1,371,910
832	927	927000	Franchise Requirements		-	-	-	-	-	985
833	928	928000	Regulatory Commission Exp-Corp		-	-	-	-	(985,140)	1,860,800
834	929	929000	Duplicate Charges Credit		-	-	-	-	-	(238,646)
835	930	930104	Franchise Elections		-	-	-	-	-	-
836	930	930106	Local Advertising		-	-	-	-	-	617
837	930	930141	Institutional Ad - Radio		-	-	-	-	-	-
838	930	930142	Institutional Ad - Tv		-	-	-	-	-	-
839	930	930143	Institutional Ad - Newspaper		-	-	-	-	-	3,028
840	930	930144	Institutional Ad - Other		-	-	-	-	-	12,917
841	932	930210	Industry Association Dues		-	-	-	-	-	182,326
842	930	930219	E.D. Association Dues		-	-	-	-	-	5,036
843	930	930220	Dir-Stkholder & Oth Investor Exp		-	-	-	-	-	278,549
844	930	930230	Conflict Resolution Hotline		-	-	-	-	-	-
845	930	930232	Research and Development		-	-	-	-	-	-
846	930	930234	Other		-	-	-	-	-	-
847	930	930235	Corporate Budget Adjustment		-	-	-	-	-	-
848	930	930240	Misc Gen Exp-Other		-	-	-	-	976	36,981
849	930	930248	Chamber Of Commerce Dues		-	-	-	-	-	18,141

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	Missouri Test Year Allocations (h)	Total Missouri	REV ADJ 11/EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	Fuel and Purchased Power Expenses (j)	Generation O&M Normalization (k)	Vegetation Normalization (l)	Customer Facilities Expenses (m)	Uncollectible Expense (n)
850	930	9302XX	Conv & Seminars		-	-	-	88.27%	-	-	-	-	-	-
851	931	931026	Equipment Rental-Bld Serv		-	-	-	88.27%	-	-	-	-	-	-
852	931	931281	Building Rental		-	-	-	88.27%	-	-	-	-	-	-
853	935	935024	Building & Grounds Maintenance		225,307	-	225,307	88.27%	198,888	-	-	-	-	-
854	935	935026	Building Maintenance		279,852	-	279,852	88.27%	247,037	-	-	-	-	-
855	935	935027	Bldg Maint EDE owned rent prop		-	-	-	88.27%	-	-	-	-	-	-
856	935	935098	Computer Maintenance		238	-	238	88.27%	210	-	-	-	-	-
857	935	935289	Supplies-Info Serv		-	-	-	88.27%	-	-	-	-	-	-
858	935	935346	Furniture Maintenance		0	-	0	88.27%	0	-	-	-	-	-
859	935	935347	Telephone System Maintenance		-	-	-	88.27%	-	-	-	-	-	-
860	935	935389	Office Equipment Maintenance		1	-	1	88.27%	1	-	-	-	-	-
861	935	935515	Microwave Maintenance Expenses		38,862	-	38,862	88.27%	34,305	-	-	-	-	-
862	935	935520	Telephone Expenses-Telecomm		1,306	-	1,306	88.27%	1,153	-	-	-	-	-
863	935	935523	Telecomm Exp Other		13,788	-	13,788	88.27%	12,171	-	-	-	-	-
864			Total Administrative & General Expenses:		<u>69,157,213</u>	<u>(7,872)</u>	<u>69,149,341</u>		<u>60,462,492</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
865			Total Operation and Maintenance Expenses:	Schedule 6	<u>\$ 303,389,126</u>	<u>\$ (1,839,096)</u>	<u>\$ 301,550,030</u>		<u>\$ 265,996,512</u>	<u>\$ (24,321,298)</u>	<u>\$ 3,331,146</u>	<u>\$ 484,198</u>	<u>\$ 512,080</u>	<u>\$ 1,185,166</u>

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the pro forma balance.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)	Pension/OPEB Expense (y)
850	930	9302XX	Conv & Seminars		-	-	-	-	-	-	-	-	-	-	-
851	931	931026	Equipment Rental-Bld Serv		-	-	-	-	-	-	-	-	-	-	-
852	931	931281	Building Rental		-	-	-	-	-	-	-	-	-	-	-
853	935	935024	Building & Grounds Maintenance		-	-	-	-	-	48,152	-	-	-	-	-
854	935	935026	Building Maintenance		-	-	-	-	-	-	-	-	-	-	-
855	935	935027	Bldg Maint EDE owned rent prop		-	-	-	-	-	-	-	-	-	-	-
856	935	935098	Computer Maintenance		-	-	-	-	-	-	-	-	-	-	-
857	935	935289	Supplies-Info Serv		-	-	-	-	-	-	-	-	-	-	-
858	935	935346	Furniture Maintenance		-	-	-	-	-	-	-	-	-	-	-
859	935	935347	Telephone System Maintenance		-	-	-	-	-	-	-	-	-	-	-
860	935	935389	Office Equipment Maintenance		-	-	-	-	-	-	-	-	-	-	-
861	935	935515	Microwave Maintenance Expenses		-	-	-	-	-	5,664	-	-	-	-	-
862	935	935520	Telephone Expenses-Telecomm		-	-	-	-	-	325	-	-	-	-	-
863	935	935523	Telecomm Exp Other		-	-	-	-	-	4,502	-	-	-	-	-
864			Total Administrative & General Expenses:		-	(894,055)	1,245,619	212,815	(624,067)	2,758,256	162,439	(91,085)	71,417	-	(13,239,327)
865			Total Operation and Maintenance Expenses:	Schedule 6	\$ 776,341	\$ (894,055)	\$ 1,289,207	\$ 212,815	\$ (624,067)	\$ 13,160,650	\$ 162,439	\$ (91,085)	\$ 339,026	\$ 210,700	\$ (13,239,327)

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the pro forma balance.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	Total Missouri	Total Missouri
					Riverton/Stalene LTM Expenses (z)	American Water Annualization (aa)	Dept 115 O&M Normalization (bb)	Customer First Expenses (cc)	Pro Forma Adjustments (dd) = (j) + (cc)	Pro Forma Ending Balance (ee) = (i) + (dd)
850	930	9302XX	Conv & Seminars		-	-	-	-	-	-
851	931	931026	Equipment Rental-Bld Serv		-	-	-	-	-	-
852	931	931281	Building Rental		-	-	-	-	-	-
853	935	935024	Building & Grounds Maintenance		-	-	-	-	48,152	247,040
854	935	935026	Building Maintenance		-	-	-	-	-	247,037
855	935	935027	Bldg Maint EDE owned rent prop		-	-	-	-	-	-
856	935	935098	Computer Maintenance		-	-	-	-	-	210
857	935	935289	Supplies-Info Serv		-	-	-	-	-	-
858	935	935346	Furniture Maintenance		-	-	-	-	-	0
859	935	935347	Telephone System Maintenance		-	-	-	-	-	-
860	935	935389	Office Equipment Maintenance		-	-	-	-	-	1
861	935	935515	Microwave Maintenance Expenses		-	-	-	-	5,664	39,969
862	935	935520	Telephone Expenses-Telecomm		-	-	-	-	325	1,478
863	935	935523	Telecomm Exp Other		-	-	-	-	4,502	16,673
864			Total Administrative & General Expenses:		-	-	-	5,165,203	(5,232,785)	55,229,708
865			Total Operation and Maintenance Expenses:	Schedule 6	\$ 3,714,158	\$ 542,343	\$ 215,715	\$ 5,165,203	\$ (7,868,645)	\$ 258,127,866

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the pro forma balance.