



MISSOURI PUBLIC SERVICE COMMISSION
FINANCIAL & BUSINESS ANALYSIS DIVISION
STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2021-0312

Jefferson City, MO

January 2022

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Revenue Requirement

Line Number	A Description	B 6.64% Return	C 6.77% Return	D 6.90% Return
1	Net Orig Cost Rate Base	\$1,957,450,852	\$1,957,450,852	\$1,957,450,852
2	Rate of Return	6.64%	6.77%	6.90%
3	Net Operating Income Requirement	\$129,955,162	\$132,519,423	\$135,083,683
4	Net Income Available	\$100,596,932	\$100,596,932	\$100,596,932
5	Additional Net Income Required	\$29,358,230	\$31,922,491	\$34,486,751
6	Income Tax Requirement			
7	Required Current Income Tax	\$28,551,573	\$29,354,257	\$30,156,941
8	Current Income Tax Available	\$19,361,641	\$19,361,641	\$19,361,641
9	Additional Current Tax Required	\$9,189,932	\$9,992,616	\$10,795,300
10	Revenue Requirement	\$38,548,162	\$41,915,107	\$45,282,051
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	\$38,548,162	\$41,915,107	\$45,282,051

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,198,770,285
2	Less Accumulated Depreciation Reserve		\$820,841,680
3	Net Plant In Service		\$2,377,928,605
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$350,732
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$43,901,180
8	Prepayments		\$7,359,543
9	Riverton Environmental Costs		\$3,399,825
10	Regulatory Asset/Carrying Costs- Iatan 1		\$3,819,745
11	Regulatory Asset/Carrying Costs- Iatan 2		\$2,084,636
12	Regulatory Asset/Carrying Costs- Plum Point		\$98,108
13	People Soft Cost ER-2011-0004		\$39,129
14	Asbury Retirement Asset		\$1,297,499
15	Fuel Inventory		\$7,693,428
16	Tornado AAO		\$704,401
17	Customer Demand Program		\$3,298,757
18	Solar Initiative		\$1,772,261
19	Solar Rebate ER-2016-0023		\$3,229,450
20	Solar Rebate ER-2019-0374		\$13,330,302
21	Low Income Pilot Program (LIPP)		\$286,109
22	Plant-in-Service Accounting (PISA)		\$12,597,366
23	Prepaid Pension Asset		\$24,548,069
24	Riverton 12 LTM Tracker		\$12,460,102
25	TOTAL ADD TO NET PLANT IN SERVICE		\$142,270,642
26	SUBTRACT FROM NET PLANT		
27	Federal Tax Offset	87.6603%	\$21,851,631
28	State Tax Offset	87.6603%	\$3,880,399
29	City Tax Offset	0.0000%	\$0
30	Interest Expense Offset	12.6219%	\$4,417,567
31	Contributions in Aid of Construction		\$0
32	Customer Deposits		\$14,120,742
33	Customer Advances for Construction		\$6,344,360
34	Amortization of Reserve of Electric Plant		\$30,783,862
35	Asbury Retirement Liability		\$46,810,043
36	Pension Tracker Liability		\$7,502,082
37	OPEB Tracker Liability		\$850,461
38	Deferred Income Taxes - Accumulated		\$307,918,814
39	Excess ADIT due to TCSA		\$118,268,434
40	TOTAL SUBTRACT FROM NET PLANT		\$562,748,395

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
41	Total Rate Base		<u>\$1,957,450,852</u>

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adj. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Organization	\$29,940	P-2	\$0	\$29,940	87.4520%	\$0	\$26,183
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	87.4520%	\$0	\$944,305
4	303.000	Misc Intangible	\$83,019,570	P-4	\$0	\$83,019,570	87.4520%	\$0	\$72,602,274
5	303.100	Misc Intangible- NR	\$4,432,032	P-5	\$0	\$4,432,032	87.4520%	\$0	\$3,875,901
6	303.200	Misc Intangible- NF	\$1,306,880	P-6	\$0	\$1,306,880	87.4520%	\$0	\$1,142,893
7	303.300	Misc Intangible- KP	\$1,040,939	P-7	\$0	\$1,040,939	87.4520%	\$0	\$910,322
8		TOTAL INTANGIBLE PLANT	\$90,909,159		\$0	\$90,909,159		\$0	\$79,501,878
9		PRODUCTION PLANT							
10		STEAM PRODUCTION							
11		PRODUCTION- IATAN- STEAM							
12	310.000	Land & Land Rights - Iatan	\$121,639	P-12	\$0	\$121,639	88.2800%	\$0	\$107,383
13	311.000	Structures & Improvements - Iatan	\$4,429,142	P-13	\$0	\$4,429,142	88.2800%	\$0	\$3,910,047
14	312.000	Boiler Plant Equipment - Iatan	\$81,153,955	P-14	\$0	\$81,153,955	88.2800%	\$0	\$71,642,711
15	312.000	Unit Train - Iatan	\$329,005	P-15	\$0	\$329,005	88.2800%	\$0	\$290,446
16	314.000	Turbo Generator Units - Iatan	\$15,506,893	P-16	\$0	\$15,506,893	88.2800%	\$0	\$13,689,485
17	315.000	Accessory Electric Equipment - Iatan	\$9,439,904	P-17	\$0	\$9,439,904	88.2800%	\$0	\$8,333,547
18	316.000	Misc. Power Plant Equipment - Iatan	\$1,363,908	P-18	\$0	\$1,363,908	88.2800%	\$0	\$1,204,058
19		TOTAL PRODUCTION- IATAN- STEAM	\$112,344,446		\$0	\$112,344,446		\$0	\$99,177,677
20		PRODUCTION- IATAN 2- STEAM							
21	311.000	Structures & Improvements - Iatan 2	\$21,079,639	P-21	\$0	\$21,079,639	88.2800%	\$0	\$18,609,105
22	312.000	Boiler Plant Equipment - Iatan 2	\$147,311,739	P-22	\$0	\$147,311,739	88.2800%	\$0	\$130,046,803
23	314.000	Turbo Generator Units - Iatan 2	\$49,484,713	P-23	\$0	\$49,484,713	88.2800%	\$0	\$43,685,105
24	315.000	Accessory Electric Equipment - Iatan 2	\$12,582,901	P-24	\$0	\$12,582,901	88.2800%	\$0	\$11,108,185
25	316.000	Misc. Power Plant Equipment - Iatan 2	\$363,548	P-25	\$0	\$363,548	88.2800%	\$0	\$320,940
26		TOTAL PRODUCTION- IATAN 2- STEAM	\$230,822,540		\$0	\$230,822,540		\$0	\$203,770,138
27		PRODUCTION- IATAN- COMMON STEAM							
28	310.000	Land & Land Rights - Iatan Common	\$7,217	P-28	\$0	\$7,217	88.2800%	\$0	\$6,371
29	311.000	Structures & Improvements - Iatan Common	\$19,588,414	P-29	\$0	\$19,588,414	88.2800%	\$0	\$17,292,652
30	312.000	Boiler Plant Equipment - Iatan Common	\$40,944,766	P-30	\$0	\$40,944,766	88.2800%	\$0	\$36,146,039
31	314.000	Turbo Generator Units - Iatan Common	\$1,293,363	P-31	\$0	\$1,293,363	88.2800%	\$0	\$1,141,781
32	315.000	Accessory Electric Equipment - Iatan Common	\$5,178,311	P-32	\$0	\$5,178,311	88.2800%	\$0	\$4,571,413
33	316.000	Misc. Power Plant Equipment - Iatan Common	\$822,021	P-33	\$0	\$822,021	88.2800%	\$0	\$725,680
34		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$67,834,092		\$0	\$67,834,092		\$0	\$59,883,936
35		PRODUCTION- PLUM POINT- STEAM							
36	310.000	Land & Land Rights - Plum Point	\$956,529	P-36	\$0	\$956,529	88.2800%	\$0	\$844,424
37	311.000	Structures & Improvements - Plum Point	\$20,589,908	P-37	\$0	\$20,589,908	88.2800%	\$0	\$18,176,771
38	312.000	Boiler Point Equipment - Plum Point	\$54,343,955	P-38	\$0	\$54,343,955	88.2800%	\$0	\$47,974,843
39	312.000	Train Lease	\$5,196,478	P-39	\$0	\$5,196,478	88.2800%	\$0	\$4,587,451
40	312.000	Unit Train - Plum Point	\$12,311	P-40	\$0	\$12,311	88.2800%	\$0	\$10,868
41	314.000	Turbo Generator Units - Plum Point	\$17,263,450	P-41	\$0	\$17,263,450	88.2800%	\$0	\$15,240,174
42	315.000	Accessory Electric Equipment - Plum Point	\$5,436,257	P-42	\$0	\$5,436,257	88.2800%	\$0	\$4,799,128
43	316.000	Misc. Power Plant Equipment - Plum Point	\$2,896,444	P-43	\$0	\$2,896,444	88.2800%	\$0	\$2,556,981
44		TOTAL PRODUCTION- PLUM POINT- STEAM	\$106,695,332		\$0	\$106,695,332		\$0	\$94,190,640
45		TOTAL STEAM PRODUCTION	\$517,696,410		\$0	\$517,696,410		\$0	\$457,022,391
46		NUCLEAR PRODUCTION							
47		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		HYDRAULIC PRODUCTION							
49		PRODUCTION- HYDRO							
50	330.000	Land & Land Rights - Hydro	\$226,488	P-50	\$0	\$226,488	88.2800%	\$0	\$199,944
51	331.000	Structures & Improvements - Hydro	\$2,436,367	P-51	\$0	\$2,436,367	88.2800%	\$0	\$2,150,825
52	332.000	Reservoirs, Dams, Waterways - Hydro	\$3,541,087	P-52	\$0	\$3,541,087	88.2800%	\$0	\$3,126,072
53	333.000	Water Wheels, Turbines & Generators	\$6,166,133	P-53	\$0	\$6,166,133	88.2800%	\$0	\$5,443,462
54	334.000	Accessory Electric Equipment - Hydro	\$2,570,804	P-54	\$0	\$2,570,804	88.2800%	\$0	\$2,269,506
55	335.000	Misc. Power Plant Equipment - Hydro	\$1,197,328	P-55	\$0	\$1,197,328	88.2800%	\$0	\$1,057,001
56		TOTAL PRODUCTION- HYDRO	\$16,138,207		\$0	\$16,138,207		\$0	\$14,246,810
57		TOTAL HYDRAULIC PRODUCTION	\$16,138,207		\$0	\$16,138,207		\$0	\$14,246,810
58		OTHER PRODUCTION							
59		PRODUCTION- ENERGY CENTER							
60	340.000	Land & Land Rights - Energy	\$163,097	P-60	\$0	\$163,097	88.2800%	\$0	\$143,982
61	341.000	Structures & Improvements - Energy	\$4,267,770	P-61	\$0	\$4,267,770	88.2800%	\$0	\$3,767,587
62	342.000	Fuel Holders, Producers & Access. - Energy	\$1,371,666	P-62	\$0	\$1,371,666	88.2800%	\$0	\$1,210,907
63	343.000	Prime Movers - Energy	\$33,271,496	P-63	\$0	\$33,271,496	88.2800%	\$0	\$29,372,077
64	344.000	Generators - Energy	\$6,613,773	P-64	\$0	\$6,613,773	88.2800%	\$0	\$5,838,639
65	345.000	Accessory Electric Equipment - Energy	\$2,608,002	P-65	\$0	\$2,608,002	88.2800%	\$0	\$2,302,344
66	346.000	Misc. Power Plant Equipment - Energy	\$2,188,753	P-66	\$0	\$2,188,753	88.2800%	\$0	\$1,932,231
67		TOTAL PRODUCTION- ENERGY CENTER	\$50,484,557		\$0	\$50,484,557		\$0	\$44,567,767
68		PRODUCTION- ENERGY CENTER FT8							
69	341.000	Structures & Improvements - FT8	\$1,124,306	P-69	\$0	\$1,124,306	88.2800%	\$0	\$992,537
70	342.000	Fuel Holders, Producers & Access. - FT8	\$1,428,744	P-70	\$0	\$1,428,744	88.2800%	\$0	\$1,261,295
71	343.000	Prime Movers - FT8	\$55,623,600	P-71	\$0	\$55,623,600	88.2800%	\$0	\$49,104,514
72	344.000	Generator - FT8	\$5,123,418	P-72	\$0	\$5,123,418	88.2800%	\$0	\$4,522,953
73	345.000	Accessory Electric Equipment - FT8	\$3,609,915	P-73	\$0	\$3,609,915	88.2800%	\$0	\$3,186,833
74	346.000	Misc. Power Plant Equipment - FT8	\$1,038,755	P-74	\$0	\$1,038,755	88.2800%	\$0	\$917,013
75		TOTAL PRODUCTION- ENERGY CENTER FT8	\$67,948,738		\$0	\$67,948,738		\$0	\$59,985,145
76		PRODUCTION- RIVERTON COMMON							
77	340.000	Land/Land Rights- RC	\$253,184	P-77	\$0	\$253,184	88.2800%	\$0	\$223,511
78		TOTAL PRODUCTION- RIVERTON COMMON	\$253,184		\$0	\$253,184		\$0	\$223,511
79		PRODUCTION- RIVERTON UNIT 9, 10, 11							
80	341.000	Structures & Improvements - RU 10 & 11	\$11,290,670	P-80	\$0	\$11,290,670	88.2800%	\$0	\$9,967,403
81	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$2,064,853	P-81	\$0	\$2,064,853	88.2800%	\$0	\$1,822,852
82	343.000	Prime Movers - RU 10 & 11	\$8,615,190	P-82	\$0	\$8,615,190	88.2800%	\$0	\$7,605,490
83	344.000	Generators - RU 10 & 11	\$1,779,491	P-83	\$0	\$1,779,491	88.2800%	\$0	\$1,570,935
84	345.000	Accessory Electric Equip. RU 10 & 11	\$2,099,150	P-84	\$0	\$2,099,150	88.2800%	\$0	\$1,853,130
85	346.000	Misc. Power Plant Equip - RU 10 & 11	\$2,017,665	P-85	\$0	\$2,017,665	88.2800%	\$0	\$1,781,195
86		TOTAL PRODUCTION- RIVERTON UNIT 9, 10, 11	\$27,867,019		\$0	\$27,867,019		\$0	\$24,601,005
87		PRODUCTION- RIVERTON UNIT 12							
88	341.000	Structures & Improvements - RU 12	\$19,069,258	P-88	\$0	\$19,069,258	88.2800%	\$0	\$16,834,341
89	342.000	Fuel Holders, Producers & Access. - RU 12	\$926,883	P-89	\$0	\$926,883	88.2800%	\$0	\$818,252
90	343.000	Prime Movers - RU 12	\$152,001,449	P-90	\$0	\$152,001,449	88.2800%	\$0	\$134,186,879
91	344.000	Generators - RU 12	\$21,755,080	P-91	\$0	\$21,755,080	88.2800%	\$0	\$19,205,385
92	345.000	Accessory Electric Equipment - RU 12	\$26,197,185	P-92	\$0	\$26,197,185	88.2800%	\$0	\$23,126,875
93	346.000	Misc. Power Plant Equipment - RU 12	\$2,824,750	P-93	\$0	\$2,824,750	88.2800%	\$0	\$2,493,689
94		TOTAL PRODUCTION- RIVERTON UNIT 12	\$222,774,605		\$0	\$222,774,605		\$0	\$196,665,421
95		PRODUCTION- STATE LINE UNIT 1							
96	340.000	Land and Land Rights - SL UT1	\$11,897	P-96	\$0	\$11,897	88.2800%	\$0	\$10,503
97	341.000	Structures & Improvements - SL UT1	\$1,111,584	P-97	\$0	\$1,111,584	88.2800%	\$0	\$981,306

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
98	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,236,889	P-98	\$0	\$3,236,889	88.2800%	\$0	\$2,857,526
99	343.000	Prime Movers - SL UT1	\$27,004,385	P-99	\$0	\$27,004,385	88.2800%	\$0	\$23,839,471
100	344.000	Generators - SL UT1	\$7,773,548	P-100	\$0	\$7,773,548	88.2800%	\$0	\$6,862,488
101	345.000	Accessory Electric Equipment - SL UT1	\$3,321,874	P-101	\$0	\$3,321,874	88.2800%	\$0	\$2,932,550
102	346.000	Misc. Power Plant Equipment - SL UT1	\$360,468	P-102	\$0	\$360,468	88.2800%	\$0	\$318,221
103		TOTAL PRODUCTION- STATE LINE UNIT 1	\$42,820,645		\$0	\$42,820,645		\$0	\$37,802,065
104		PRODUCTION- STATE LINE COMMON							
105	340.000	Land and Land Rights - SL Common	\$189,752	P-105	\$0	\$189,752	88.2800%	\$0	\$167,513
106	341.000	Structures & Improvements - SL Common	\$6,072,829	P-106	\$0	\$6,072,829	88.2800%	\$0	\$5,361,093
107	342.000	Fuel Holders, Producers & Accessories - SL Common	\$226,749	P-107	\$0	\$226,749	88.2800%	\$0	\$200,174
108	343.000	Prime Movers - SL Common	\$1,174,001	P-108	\$0	\$1,174,001	88.2800%	\$0	\$1,036,408
109	345.000	Accessory Electric Equipment - SL Common	\$2,993,358	P-109	\$0	\$2,993,358	88.2800%	\$0	\$2,642,536
110	346.000	Misc. Power Plant Equipment - SL Common	\$1,580,707	P-110	\$0	\$1,580,707	88.2800%	\$0	\$1,395,448
111		TOTAL PRODUCTION- STATE LINE COMMON	\$12,237,396		\$0	\$12,237,396		\$0	\$10,803,172
112		PRODUCTION- STATE LINE CC							
113	340.000	Land and Land Rights - SL CC	\$739,921	P-113	\$0	\$739,921	88.2800%	\$0	\$653,202
114	341.000	Structures and Improvements - SL CC	\$9,705,676	P-114	\$0	\$9,705,676	88.2800%	\$0	\$8,568,171
115	342.000	Fuel Holders, Producers & Accessories - SL CC	\$204,374	P-115	\$0	\$204,374	88.2800%	\$0	\$180,421
116	343.000	Prime Movers - SL CC	\$123,060,472	P-116	\$0	\$123,060,472	88.2800%	\$0	\$108,637,785
117	344.000	Generators - SL CC	\$30,809,125	P-117	\$0	\$30,809,125	88.2800%	\$0	\$27,198,296
118	345.000	Accessory Electric Equipment - SL CC	\$8,585,972	P-118	\$0	\$8,585,972	88.2800%	\$0	\$7,579,696
119	346.000	Misc. Power Plant Equipment - SL CC	\$3,148,030	P-119	\$0	\$3,148,030	88.2800%	\$0	\$2,779,081
120		TOTAL PRODUCTION- STATE LINE CC	\$176,253,570		\$0	\$176,253,570		\$0	\$155,596,652
121		PRODUCTION- ASBURY							
122	340.000	Land - Asb	\$1,349,995	P-122	\$0	\$1,349,995	88.2800%	\$0	\$1,191,776
123	341.000	Structures - Asb	\$14,617,752	P-123	\$0	\$14,617,752	88.2800%	\$0	\$12,904,551
124	342.000	Fuel Holders - Asb	\$2,427,505	P-124	\$0	\$2,427,505	88.2800%	\$0	\$2,143,001
125	345.000	Access. Electric - Asb	\$189,248	P-125	\$0	\$189,248	88.2800%	\$0	\$167,068
126	346.000	Misc. Equipment - Asb	\$1,052,596	P-126	\$0	\$1,052,596	88.2800%	\$0	\$929,232
127		TOTAL PRODUCTION- ASBURY	\$19,637,096		\$0	\$19,637,096		\$0	\$17,335,628
128		PRODUCTION- DALLAS COUNTY							
129	340.000	Land- Dallas County	\$182,005	P-129	\$0	\$182,005	88.2800%	\$0	\$160,674
130		TOTAL PRODUCTION- DALLAS COUNTY	\$182,005		\$0	\$182,005		\$0	\$160,674
131		PRODUCTION- PROSPERITY SOLAR							
132	341.000	Structures - PS	\$144,924	P-132	\$0	\$144,924	88.2800%	\$0	\$127,939
133	344.000	Generators - PS	\$2,356,353	P-133	\$0	\$2,356,353	88.2800%	\$0	\$2,080,188
134	345.000	Access. Electric - PS	\$515,284	P-134	\$0	\$515,284	88.2800%	\$0	\$454,893
135	346.000	Misc. Equipment - PS	\$7,515	P-135	\$0	\$7,515	88.2800%	\$0	\$6,634
136		TOTAL PRODUCTION- PROSPERITY SOLAR	\$3,024,076		\$0	\$3,024,076		\$0	\$2,669,654
137		PRODUCTION- NEOSHO RIDGE							
138	341.000	Structures- NR	\$11,129,995	P-138	\$0	\$11,129,995	88.2800%	\$0	\$9,825,560
139	344.000	Generators- NR	\$253,285,604	P-139	\$0	\$253,285,604	88.2800%	\$0	\$223,600,531
140	345.000	Access. Electric- NR	\$5,169,094	P-140	\$0	\$5,169,094	88.2800%	\$0	\$4,563,276
141	346.000	Misc. Equipment	\$1,162,268	P-141	\$0	\$1,162,268	88.2800%	\$0	\$1,026,050
142		TOTAL PRODUCTION- NEOSHO RIDGE	\$270,746,961		\$0	\$270,746,961		\$0	\$239,015,417
143		PRODUCTION- NORTH FOLK							
144	341.000	Structures -NF	\$2,295,575	P-144	\$0	\$2,295,575	88.2800%	\$0	\$2,026,534
145	344.000	Generators -NF	\$124,209,918	P-145	\$0	\$124,209,918	88.2800%	\$0	\$109,652,516
146	345.000	Access. Electric -NF	\$2,534,896	P-146	\$0	\$2,534,896	88.2800%	\$0	\$2,237,806
147	346.000	Misc. Equipment -NF	\$576,570	P-147	\$0	\$576,570	88.2800%	\$0	\$508,996
148		TOTAL PRODUCTION- NORTH FOLK	\$129,616,959		\$0	\$129,616,959		\$0	\$114,425,852

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
149		PRODUCTION- KINGS POINT							
150	341.000	Structures - KP	\$5,501,800	P-150	\$0	\$5,501,800	88.2800%	\$0	\$4,856,989
151	344.000	Generators - KP	\$125,204,618	P-151	\$0	\$125,204,618	88.2800%	\$0	\$110,530,637
152	345.000	Access. Electric - KP	\$2,555,196	P-152	\$0	\$2,555,196	88.2800%	\$0	\$2,255,727
153	346.000	Misc. Equipment - KP	\$574,534	P-153	\$0	\$574,534	88.2800%	\$0	\$507,199
154		TOTAL PRODUCTION- KINGS POINT	\$133,836,148		\$0	\$133,836,148		\$0	\$118,150,552
155		TOTAL OTHER PRODUCTION	\$1,157,682,959		\$0	\$1,157,682,959		\$0	\$1,022,002,515
156		TOTAL PRODUCTION PLANT	\$1,691,517,576		\$0	\$1,691,517,576		\$0	\$1,493,271,716
157		TRANSMISSION PLANT							
158	350.000	Land - TP	\$12,048,932	P-158	\$0	\$12,048,932	88.2800%	\$0	\$10,636,797
159	352.000	Structures & Improvements - TP	\$5,873,947	P-159	\$0	\$5,873,947	88.2800%	\$0	\$5,185,520
160	353.000	Station Equipment - TP	\$204,319,005	P-160	\$0	\$204,319,005	88.2800%	\$0	\$180,372,818
161	354.000	Towers and Fixtures - TP	\$3,052,002	P-161	\$0	\$3,052,002	88.2800%	\$0	\$2,694,307
162	355.000	Poles and Fixtures - TP	\$133,514,400	P-162	\$0	\$133,514,400	88.2800%	\$0	\$117,866,512
163	356.000	Overhead Conductors & Devices - TP	\$125,591,695	P-163	\$0	\$125,591,695	88.2800%	\$0	\$110,872,348
164		TOTAL TRANSMISSION PLANT	\$484,399,981		\$0	\$484,399,981		\$0	\$427,628,302
165		TRANSMISSION PLANT- IATAN							
166	352.000	Structures & Improvements- Iatan	\$22,092	P-166	\$0	\$22,092	88.2800%	\$0	\$19,503
167	353.000	Station Equipment- Iatan	\$805,020	P-167	\$0	\$805,020	88.2800%	\$0	\$710,672
168		TOTAL TRANSMISSION PLANT- IATAN	\$827,112		\$0	\$827,112		\$0	\$730,175
169		TRANSMISSION PLANT- NEOSHO RIDGE							
170	353.000	Station Equipment - NR	\$3,296,002	P-170	\$0	\$3,296,002	88.2800%	\$0	\$2,909,711
171	355.000	Poles & Fixtures - NR	\$12,876,282	P-171	\$0	\$12,876,282	88.2800%	\$0	\$11,367,182
172	356.000	OH Conductor - NR	\$12,876,282	P-172	\$0	\$12,876,282	88.2800%	\$0	\$11,367,182
173		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$29,048,566		\$0	\$29,048,566		\$0	\$25,644,075
174		TRANSMISSION PLANT- NORTH FOLK							
175	353.000	Station Equip. -NF Tran	\$1,613,750	P-175	\$0	\$1,613,750	88.2800%	\$0	\$1,424,619
176	355.000	Poles & Fixtures -NF Tran	\$2,730,120	P-176	\$0	\$2,730,120	88.2800%	\$0	\$2,410,150
177	356.000	OH Conductor -NF Tran	\$2,730,120	P-177	\$0	\$2,730,120	88.2800%	\$0	\$2,410,150
178		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$7,073,990		\$0	\$7,073,990		\$0	\$6,244,919
179		TRANSMISSION PLANT- KINGS POINT							
180	353.000	Station Equip.- KP	\$1,629,286	P-180	\$0	\$1,629,286	88.2800%	\$0	\$1,438,334
181	355.000	Poles & Fixtures- KP	\$6,365,028	P-181	\$0	\$6,365,028	88.2800%	\$0	\$5,619,047
182	356.000	OH Conductor- KP	\$6,365,028	P-182	\$0	\$6,365,028	88.2800%	\$0	\$5,619,047
183		TOTAL TRANSMISSION PLANT- KINGS POINT	\$14,359,342		\$0	\$14,359,342		\$0	\$12,676,428
184		DISTRIBUTION PLANT							
185	360.000	Land/Land Rights - DP	\$6,317,913	P-185	\$0	\$6,317,913	85.9229%	\$0	\$5,428,534
186	361.000	Structures & Improvements - DP	\$46,234,631	P-186	\$0	\$46,234,631	85.9229%	\$0	\$39,726,136
187	362.000	Station Equipment - DP	\$179,894,568	P-187	\$0	\$179,894,568	85.9229%	\$0	\$154,570,630
188	364.000	Poles, Towers, & Fixtures - DP	\$266,000,842	P-188	\$0	\$266,000,842	85.9229%	\$0	\$228,555,637
189	365.000	Overhead Conductors & Devices - DP	\$245,484,099	P-189	\$0	\$245,484,099	85.9229%	\$0	\$210,927,057
190	366.000	Underground Conduit - DP	\$60,098,219	P-190	\$0	\$60,098,219	85.9229%	\$0	\$51,638,133
191	367.000	Underground Conductors & Devices - DP	\$78,845,875	P-191	\$0	\$78,845,875	85.9229%	\$0	\$67,746,662
192	368.000	Line Transformers - DP	\$148,920,533	P-192	\$0	\$148,920,533	85.9229%	\$0	\$127,956,841
193	369.000	Services - DP	\$102,447,210	P-193	\$0	\$102,447,210	85.9229%	\$0	\$88,025,614
194	370.000	Meters - DP	\$46,260,085	P-194	\$0	\$46,260,085	85.9229%	\$0	\$39,748,007
195	371.000	Meter Installations/Private Lights - DP	\$18,666,417	P-195	\$0	\$18,666,417	85.9229%	\$0	\$16,038,727
196	373.000	Street Lighting and Signal Systems - DP	\$23,010,641	P-196	\$0	\$23,010,641	85.9229%	\$0	\$19,771,410
197	375.000	Charging Stations - DP	\$554,923	P-197	\$0	\$554,923	85.9229%	\$0	\$476,806
198		TOTAL DISTRIBUTION PLANT	\$1,222,735,956		\$0	\$1,222,735,956		\$0	\$1,050,610,194
199		INCENTIVE COMPENSATION CAPITALIZATION							
200	0.000	Compensation Employee Stock Purchase Plan	\$0	P-200	\$0	\$0	100.0000%	\$0	\$0
201		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
202		GENERAL PLANT							
203	389.000	Land/Land Rights - GP	\$1,271,419	P-203	-\$192,576	\$1,078,843	87.4520%	\$0	\$943,470
204	390.000	Structures & Improvements - GP	\$19,519,870	P-204	-\$2,740,797	\$16,779,073	87.4520%	\$0	\$14,673,635
205	391.000	Office Furniture & Equipment - GP	\$6,247,898	P-205	-\$810,520	\$5,437,378	87.4520%	\$0	\$4,755,096
206	391.100	Computer Equipment - GP	\$20,357,032	P-206	-\$2,574,516	\$17,782,516	87.4520%	\$0	\$15,551,166
207	391.200	Furniture Lease - GP	\$18,684	P-207	\$0	\$18,684	87.4520%	\$0	\$16,340
208	392.000	Transportation Equipment - GP	\$23,154,093	P-208	\$0	\$23,154,093	87.4520%	\$0	\$20,248,717
209	393.000	Stores Equipment - GP	\$2,135,886	P-209	\$0	\$2,135,886	87.4520%	\$0	\$1,867,875
210	394.000	Tools, Shop, & Garage Equipment - GP	\$9,200,786	P-210	\$0	\$9,200,786	87.4520%	\$0	\$8,046,271
211	395.000	Laboratory Equipment - GP	\$3,313,838	P-211	\$0	\$3,313,838	87.4520%	\$0	\$2,898,018
212	396.000	Power Operated Equipment - GP	\$26,936,923	P-212	\$0	\$26,936,923	87.4520%	\$0	\$23,556,878
213	397.000	Communication Equipment - GP	\$11,785,736	P-213	-\$782,813	\$11,002,923	87.4520%	\$0	\$9,622,276
214	398.000	Miscellaneous Equipment - GP	\$355,993	P-214	-\$32,551	\$323,442	87.4520%	\$0	\$282,856
215		TOTAL GENERAL PLANT	\$124,298,158		-\$7,133,773	\$117,164,385		\$0	\$102,462,598
216		TOTAL PLANT IN SERVICE	\$3,665,169,840		-\$7,133,773	\$3,658,036,067		\$0	\$3,198,770,285

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-203	Land/Land Rights - GP	389.000		-\$192,576		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$192,576		\$0	
P-204	Structures & Improvements - GP	390.000		-\$2,740,797		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$2,740,797		\$0	
P-205	Office Furniture & Equipment - GP	391.000		-\$810,520		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$810,520		\$0	
P-206	Computer Equipment - GP	391.100		-\$2,574,516		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$2,574,516		\$0	
P-213	Communication Equipment - GP	397.000		-\$782,813		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$782,813		\$0	
P-214	Miscellaneous Equipment - GP	398.000		-\$32,551		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$32,551		\$0	
Total Plant Adjustments				-\$7,133,773		\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	302.000	Organization	\$26,183	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$944,305	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$72,602,274	0.00%	\$0	0	0.00%
5	303.100	Misc Intangible- NR	\$3,875,901	0.00%	\$0	0	0.00%
6	303.200	Misc Intangible- NF	\$1,142,893	0.00%	\$0	0	0.00%
7	303.300	Misc Intangible- KP	\$910,322	0.00%	\$0	0	0.00%
8		TOTAL INTANGIBLE PLANT	\$79,501,878		\$0		
9		PRODUCTION PLANT					
10		STEAM PRODUCTION					
11		PRODUCTION- IATAN- STEAM					
12	310.000	Land & Land Rights - Iatan	\$107,383	0.00%	\$0	0	0.00%
13	311.000	Structures & Improvements - Iatan	\$3,910,047	1.99%	\$77,810	77	-7.00%
14	312.000	Boiler Plant Equipment - Iatan	\$71,642,711	3.57%	\$2,557,645	40	-10.00%
15	312.000	Unit Train - Iatan	\$290,446	17.89%	\$51,961	15	0.00%
16	314.000	Turbo Generator Units - Iatan	\$13,689,485	4.00%	\$547,579	52	-15.00%
17	315.000	Accessory Electric Equipment - Iatan	\$8,333,547	3.37%	\$280,841	50	-8.00%
18	316.000	Misc. Power Plant Equipment - Iatan	\$1,204,058	2.96%	\$35,640	40	-4.00%
19		TOTAL PRODUCTION- IATAN- STEAM	\$99,177,677		\$3,551,476		
20		PRODUCTION- IATAN 2- STEAM					
21	311.000	Structures & Improvements - Iatan 2	\$18,609,105	2.08%	\$387,069	77	-7.00%
22	312.000	Boiler Plant Equipment - Iatan 2	\$130,046,803	3.10%	\$4,031,451	40	-10.00%
23	314.000	Turbo Generator Units - Iatan 2	\$43,685,105	2.58%	\$1,127,076	52	-15.00%
24	315.000	Accessory Electric Equipment - Iatan 2	\$11,108,185	2.56%	\$284,370	50	-8.00%
25	316.000	Misc. Power Plant Equipment - Iatan 2	\$320,940	0.00%	\$0	40	-4.00%
26		TOTAL PRODUCTION- IATAN 2- STEAM	\$203,770,138		\$5,829,966		
27		PRODUCTION- IATAN- COMMON STEAM					
28	310.000	Land & Land Rights - Iatan Common	\$6,371	0.00%	\$0	0	0.00%
29	311.000	Structures & Improvements - Iatan Common	\$17,292,652	2.22%	\$383,897	77	-7.00%
30	312.000	Boiler Plant Equipment - Iatan Common	\$36,146,039	3.11%	\$1,124,142	40	-10.00%
31	314.000	Turbo Generator Units - Iatan Common	\$1,141,781	2.68%	\$30,600	52	-15.00%
32	315.000	Accessory Electric Equipment - Iatan Common	\$4,571,413	2.62%	\$119,771	50	-8.00%
33	316.000	Misc. Power Plant Equipment - Iatan Common	\$725,680	3.15%	\$22,859	40	-4.00%
34		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$59,883,936		\$1,681,269		
35		PRODUCTION- PLUM POINT- STEAM					
36	310.000	Land & land Rights - Plum Point	\$844,424	0.00%	\$0	0	0.00%
37	311.000	Structures & Improvements - Plum Point	\$18,176,771	2.41%	\$438,060	77	-7.00%
38	312.000	Boiler Point Equipment - Plum Point	\$47,974,843	3.23%	\$1,549,587	40	-10.00%
39	312.000	Train Lease	\$4,587,451	7.98%	\$366,079	15	0.00%
40	312.000	Unit Train - Plum Point	\$10,868	8.45%	\$918	15	0.00%
41	314.000	Turbo Generator Units - Plum Point	\$15,240,174	2.84%	\$432,821	52	-15.00%
42	315.000	Accessory Electric Equipment - Plum Point	\$4,799,128	2.72%	\$130,536	50	-8.00%
43	316.000	Misc. Power Plant Equipment - Plum Point	\$2,556,981	3.01%	\$76,965	40	-4.00%

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
44		TOTAL PRODUCTION- PLUM POINT-STEAM	\$94,190,640		\$2,994,966		
45		TOTAL STEAM PRODUCTION	\$457,022,391		\$14,057,677		
46		NUCLEAR PRODUCTION					
47		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
48		HYDRAULIC PRODUCTION					
49		PRODUCTION- HYDRO					
50	330.000	Land & Land Rights - Hydro	\$199,944	0.00%	\$0	0	0.00%
51	331.000	Structures & Improvements - Hydro	\$2,150,825	2.94%	\$63,234	100	-10.00%
52	332.000	Reservoirs, Dams, Waterways - Hydro	\$3,126,072	2.15%	\$67,211	85	-10.00%
53	333.000	Water Wheels, Turbines & Generators	\$5,443,462	6.60%	\$359,268	90	-10.00%
54	334.000	Accessory Electric Equipment - Hydro	\$2,269,506	2.72%	\$61,731	70	-10.00%
55	335.000	Misc. Power Plant Equipment - Hydro	\$1,057,001	3.56%	\$37,629	45	0.00%
56		TOTAL PRODUCTION- HYDRO	\$14,246,810		\$589,073		
57		TOTAL HYDRAULIC PRODUCTION	\$14,246,810		\$589,073		
58		OTHER PRODUCTION					
59		PRODUCTION- ENERGY CENTER					
60	340.000	Land & Land Rights - Energy	\$143,982	0.00%	\$0	0	0.00%
61	341.000	Structures & Improvements - Energy	\$3,767,587	7.33%	\$276,164	75	-2.00%
62	342.000	Fuel Holders, Producers & Access. - Energy	\$1,210,907	0.00%	\$0	75	-2.00%
63	343.000	Prime Movers - Energy	\$29,372,077	5.34%	\$1,568,469	50	-2.00%
64	344.000	Generators - Energy	\$5,838,639	5.79%	\$338,057	50	-1.00%
65	345.000	Accessory Electric Equipment - Energy	\$2,302,344	5.67%	\$130,543	55	-5.00%
66	346.000	Misc. Power Plant Equipment - Energy	\$1,932,231	0.44%	\$8,502	60	-5.00%
67		TOTAL PRODUCTION- ENERGY CENTER	\$44,567,767		\$2,321,735		
68		PRODUCTION- ENERGY CENTER FT8					
69	341.000	Structures & Improvements - FT8	\$992,537	3.37%	\$33,448	75	-2.00%
70	342.000	Fuel Holders, Producers & Access. - FT8	\$1,261,295	2.95%	\$37,208	75	-2.00%
71	343.000	Prime Movers - FT8	\$49,104,514	4.06%	\$1,993,643	50	-2.00%
72	344.000	Generator - FT8	\$4,522,953	4.61%	\$208,508	50	-1.00%
73	345.000	Accessory Electric Equipment - FT8	\$3,186,833	3.45%	\$109,946	55	-5.00%
74	346.000	Misc. Power Plant Equipment - FT8	\$917,013	3.20%	\$29,344	60	-5.00%
75		TOTAL PRODUCTION- ENERGY CENTER FT8	\$59,985,145		\$2,412,097		
76		PRODUCTION- RIVERTON COMMON					
77	340.000	Land/Land Rights- RC	\$223,511	0.00%	\$0	0	0.00%
78		TOTAL PRODUCTION- RIVERTON COMMON	\$223,511		\$0		
79		PRODUCTION- RIVERTON UNIT 9, 10, 11					
80	341.000	Structures & Improvements - RU 10 & 11	\$9,967,403	6.57%	\$654,858	75	-2.00%
81	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$1,822,852	4.18%	\$76,195	75	-2.00%
82	343.000	Prime Movers - RU 10 & 11	\$7,605,490	5.77%	\$438,837	50	-2.00%
83	344.000	Generators - RU 10 & 11	\$1,570,935	4.21%	\$66,136	50	-1.00%
84	345.000	Accessory Electric Equip. RU 10 & 11	\$1,853,130	5.45%	\$100,996	55	-5.00%

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
85	346.000	Misc. Power Plant Equip - RU 10 & 11	\$1,781,195	6.27%	\$111,681	60	-5.00%
86		TOTAL PRODUCTION- RIVERTON UNIT 9, 10, 11	\$24,601,005		\$1,448,703		
87		PRODUCTION- RIVERTON UNIT 12					
88	341.000	Structures & Improvements - RU 12	\$16,834,341	2.57%	\$432,643	75	-2.00%
89	342.000	Fuel Holders, Producers & Access. - RU 12	\$818,252	2.20%	\$18,002	75	-2.00%
90	343.000	Prime Movers - RU 12	\$134,186,879	2.84%	\$3,810,907	50	-2.00%
91	344.000	Generators - RU 12	\$19,205,385	2.86%	\$549,274	50	-1.00%
92	345.000	Accessory Electric Equipment - RU 12	\$23,126,875	2.91%	\$672,992	55	-5.00%
93	346.000	Misc. Power Plant Equipment - RU 12	\$2,493,689	2.39%	\$59,599	60	-5.00%
94		TOTAL PRODUCTION- RIVERTON UNIT 12	\$196,665,421		\$5,543,417		
95		PRODUCTION- STATE LINE UNIT 1					
96	340.000	Land and Land Rights - SL UT1	\$10,503	0.00%	\$0	0	0.00%
97	341.000	Structures & Improvements - SL UT1	\$981,306	0.73%	\$7,164	75	-2.00%
98	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,857,526	1.51%	\$43,149	75	-2.00%
99	343.000	Prime Movers - SL UT1	\$23,839,471	2.92%	\$696,113	50	-2.00%
100	344.000	Generators - SL UT1	\$6,862,488	3.69%	\$253,226	50	-1.00%
101	345.000	Accessory Electric Equipment - SL UT1	\$2,932,550	2.97%	\$87,097	55	-5.00%
102	346.000	Misc. Power Plant Equipment - SL UT1	\$318,221	3.59%	\$11,424	60	-5.00%
103		TOTAL PRODUCTION- STATE LINE UNIT 1	\$37,802,065		\$1,098,173		
104		PRODUCTION- STATE LINE COMMON					
105	340.000	Land and Land Rights - SL Common	\$167,513	0.00%	\$0	0	0.00%
106	341.000	Structures & Improvements - SL Common	\$5,361,093	2.31%	\$123,841	75	-2.00%
107	342.000	Fuel Holders, Producers & Accessories - SL Common	\$200,174	0.00%	\$0	75	-2.00%
108	343.000	Prime Movers - SL Common	\$1,036,408	3.38%	\$35,031	50	-2.00%
109	345.000	Accessory Electric Equipment - SL Common	\$2,642,536	2.99%	\$79,012	55	-5.00%
110	346.000	Misc. Power Plant Equipment - SL Common	\$1,395,448	1.80%	\$25,118	60	-5.00%
111		TOTAL PRODUCTION- STATE LINE COMMON	\$10,803,172		\$263,002		
112		PRODUCTION- STATE LINE CC					
113	340.000	Land and Land Rights - SL CC	\$653,202	0.00%	\$0	0	0.00%
114	341.000	Structures and Improvements - SL CC	\$8,568,171	2.36%	\$202,209	75	-2.00%
115	342.000	Fuel Holders, Producers & Accessories - SL CC	\$180,421	0.00%	\$0	75	-2.00%
116	343.000	Prime Movers - SL CC	\$108,637,785	2.80%	\$3,041,858	50	-2.00%
117	344.000	Generators - SL CC	\$27,198,296	2.96%	\$805,070	50	-1.00%
118	345.000	Accessory Electric Equipment - SL CC	\$7,579,696	2.58%	\$195,556	55	-5.00%
119	346.000	Misc. Power Plant Equipment - SL CC	\$2,779,081	2.80%	\$77,814	60	-5.00%
120		TOTAL PRODUCTION- STATE LINE CC	\$155,596,652		\$4,322,507		
121		PRODUCTION- ASBURY					
122	340.000	Land - Asb	\$1,191,776	0.00%	\$0	0	0.00%
123	341.000	Structures - Asb	\$12,904,551	2.07%	\$267,124	75	-2.00%
124	342.000	Fuel Holders - Asb	\$2,143,001	1.29%	\$27,645	75	-2.00%
125	345.000	Access. Electric - Asb	\$167,068	0.63%	\$1,053	55	-5.00%
126	346.000	Misc. Equipment - Asb	\$929,232	1.96%	\$18,213	60	-5.00%
127		TOTAL PRODUCTION- ASBURY	\$17,335,628		\$314,035		

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
128		PRODUCTION- DALLAS COUNTY					
129	340.000	Land- Dallas County	\$160,674	0.00%	\$0	0	0.00%
130		TOTAL PRODUCTION- DALLAS COUNTY	\$160,674		\$0		
131		PRODUCTION- PROSPERITY SOLAR					
132	341.000	Structures - PS	\$127,939	5.00%	\$6,397	0	0.00%
133	344.000	Generators - PS	\$2,080,188	5.00%	\$104,009	0	0.00%
134	345.000	Access. Electric - PS	\$454,893	5.00%	\$22,745	0	0.00%
135	346.000	Misc. Equipment - PS	\$6,634	5.00%	\$332	0	0.00%
136		TOTAL PRODUCTION- PROSPERITY SOLAR	\$2,669,654		\$133,483		
137		PRODUCTION- NEOSHO RIDGE					
138	341.000	Structures- NR	\$9,825,560	3.33%	\$327,191	0	0.00%
139	344.000	Generators- NR	\$223,600,531	3.33%	\$7,445,898	0	0.00%
140	345.000	Access. Electric-NR	\$4,563,276	3.33%	\$151,957	0	0.00%
141	346.000	Misc. Equipment	\$1,026,050	3.33%	\$34,167	0	0.00%
142		TOTAL PRODUCTION- NEOSHO RIDGE	\$239,015,417		\$7,959,213		
143		PRODUCTION- NORTH FOLK					
144	341.000	Structures -NF	\$2,026,534	3.33%	\$67,484	0	0.00%
145	344.000	Generators -NF	\$109,652,516	3.33%	\$3,651,429	0	0.00%
146	345.000	Access. Electric -NF	\$2,237,806	3.33%	\$74,519	0	0.00%
147	346.000	Misc. Equipment -NF	\$508,996	3.33%	\$16,950	0	0.00%
148		TOTAL PRODUCTION- NORTH FOLK	\$114,425,852		\$3,810,382		
149		PRODUCTION- KINGS POINT					
150	341.000	Structures - KP	\$4,856,989	3.33%	\$161,738	0	0.00%
151	344.000	Generators - KP	\$110,530,637	3.33%	\$3,680,670	0	0.00%
152	345.000	Access. Electric - KP	\$2,255,727	3.33%	\$75,116	0	0.00%
153	346.000	Misc. Equipment - KP	\$507,199	3.33%	\$16,890	0	0.00%
154		TOTAL PRODUCTION- KINGS POINT	\$118,150,552		\$3,934,414		
155		TOTAL OTHER PRODUCTION	\$1,022,002,515		\$33,561,161		
156		TOTAL PRODUCTION PLANT	\$1,493,271,716		\$48,207,911		
157		TRANSMISSION PLANT					
158	350.000	Land - TP	\$10,636,797	0.00%	\$0	0	0.00%
159	352.000	Structures & Improvements - TP	\$5,185,520	1.07%	\$55,485	80	-10.00%
160	353.000	Station Equipment - TP	\$180,372,818	2.44%	\$4,401,097	50	-20.00%
161	354.000	Towers and Fixtures - TP	\$2,694,307	1.17%	\$31,523	75	-10.00%
162	355.000	Poles and Fixtures - TP	\$117,866,512	3.60%	\$4,243,194	59	-100.00%
163	356.000	Overhead Conductors & Devices - TP	\$110,872,348	1.82%	\$2,017,877	70	-25.00%
164		TOTAL TRANSMISSION PLANT	\$427,628,302		\$10,749,176		
165		TRANSMISSION PLANT- IATAN					
166	352.000	Structures & Improvements- Iatan	\$19,503	1.07%	\$209	80	-10.00%
167	353.000	Station Equipment- Iatan	\$710,672	2.44%	\$17,340	50	-20.00%
168		TOTAL TRANSMISSION PLANT- IATAN	\$730,175		\$17,549		
169		TRANSMISSION PLANT- NEOSHO RIDGE					
170	353.000	Station Equipment - NR	\$2,909,711	2.44%	\$70,997	50	-20.00%
171	355.000	Poles & Fixtures - NR	\$11,367,182	3.60%	\$409,219	59	-100.00%
172	356.000	OH Conductor - NR	\$11,367,182	1.82%	\$206,883	70	-25.00%
173		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$25,644,075		\$687,099		
174		TRANSMISSION PLANT- NORTH FOLK					

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
175	353.000	Station Equip. -NF Tran	\$1,424,619	2.44%	\$34,761	50	-20.00%
176	355.000	Poles & Fixtures -NF Tran	\$2,410,150	3.60%	\$86,765	59	-100.00%
177	356.000	OH Conductor -NF Tran	\$2,410,150	1.82%	\$43,865	70	-25.00%
178		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$6,244,919		\$165,391		
179		TRANSMISSION PLANT- KINGS POINT					
180	353.000	Station Equip.- KP	\$1,438,334	2.44%	\$35,095	50	-20.00%
181	355.000	Poles & Fixtures- KP	\$5,619,047	3.60%	\$202,286	59	-100.00%
182	356.000	OH Conductor- KP	\$5,619,047	1.82%	\$102,267	70	-25.00%
183		TOTAL TRANSMISSION PLANT- KINGS POINT	\$12,676,428		\$339,648		
184		DISTRIBUTION PLANT					
185	360.000	Land/Land Rights - DP	\$5,428,534	0.00%	\$0	0	0.00%
186	361.000	Structures & Improvements - DP	\$39,726,136	1.94%	\$770,687	55	-10.00%
187	362.000	Station Equipment - DP	\$154,570,630	2.11%	\$3,261,440	51	-15.00%
188	364.000	Poles, Towers, & Fixtures - DP	\$228,555,637	5.05%	\$11,542,060	51	-125.00%
189	365.000	Overhead Conductors & Devices - DP	\$210,927,057	3.10%	\$6,538,739	64	-100.00%
190	366.000	Underground Conduit - DP	\$51,638,133	1.76%	\$908,831	53	-20.00%
191	367.000	Underground Conductors & Devices - DP	\$67,746,662	1.56%	\$1,056,848	54	-25.00%
192	368.000	Line Transformers - DP	\$127,956,841	1.88%	\$2,405,589	50	-10.00%
193	369.000	Services - DP	\$88,025,614	3.32%	\$2,922,450	54	-100.00%
194	370.000	Meters - DP	\$39,748,007	4.39%	\$1,744,938	30	-2.00%
195	371.000	Meter Installations/Private Lights - DP	\$16,038,727	3.48%	\$558,148	28	-40.00%
196	373.000	Street Lighting and Signal Systems - DP	\$19,771,410	3.90%	\$771,085	45	-60.00%
197	375.000	Charging Stations - DP	\$476,806	5.00%	\$23,840	20	0.00%
198		TOTAL DISTRIBUTION PLANT	\$1,050,610,194		\$32,504,655		
199		INCENTIVE COMPENSATION					
200		CAPITALIZATION					
200		Compensation Employee Stock Purchase Plan	\$0	0.00%	\$0	0	0.00%
201		TOTAL INCENTIVE COMPENSATION	\$0		\$0		
201		CAPITALIZATION					
202		GENERAL PLANT					
203	389.000	Land/Land Rights - GP	\$943,470	0.00%	\$0	0	0.00%
204	390.000	Structures & Improvements - GP	\$14,673,635	1.73%	\$253,854	45	-10.00%
205	391.000	Office Furniture & Equipment - GP	\$4,755,096	5.00%	\$237,755	20	0.00%
206	391.100	Computer Equipment - GP	\$15,551,166	20.00%	\$3,110,233	5	0.00%
207	391.200	Furniture Lease - GP	\$16,340	0.00%	\$0	0	0.00%
208	392.000	Transportation Equipment - GP	\$20,248,717	5.20%	\$1,052,933	13	10.00%
209	393.000	Stores Equipment - GP	\$1,867,875	2.86%	\$53,421	35	0.00%
210	394.000	Tools, Shop, & Garage Equipment - GP	\$8,046,271	5.00%	\$402,314	20	0.00%
211	395.000	Laboratory Equipment - GP	\$2,898,018	5.00%	\$144,901	20	0.00%
212	396.000	Power Operated Equipment - GP	\$23,556,878	4.62%	\$1,088,328	17	5.00%
213	397.000	Communication Equipment - GP	\$9,622,276	6.67%	\$641,806	15	0.00%
214	398.000	Miscellaneous Equipment - GP	\$282,856	2.94%	\$8,316	34	0.00%
215		TOTAL GENERAL PLANT	\$102,462,598		\$6,993,861		
216		Total Depreciation	\$3,198,770,285		\$99,665,290		

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Organization	\$0	R-2	\$0	\$0	87.4520%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	87.4520%	\$0	\$0
4	303.000	Misc Intangible	\$0	R-4	\$0	\$0	87.4520%	\$0	\$0
5	303.100	Misc Intangible- NR	\$0	R-5	\$0	\$0	87.4520%	\$0	\$0
6	303.200	Misc Intangible- NF	\$0	R-6	\$0	\$0	87.4520%	\$0	\$0
7	303.300	Misc Intangible- KP	\$0	R-7	\$0	\$0	87.4520%	\$0	\$0
8		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
9		PRODUCTION PLANT							
10		STEAM PRODUCTION							
11		PRODUCTION- IATAN- STEAM							
12	310.000	Land & Land Rights - Iatan	\$0	R-12	\$0	\$0	88.2800%	\$0	\$0
13	311.000	Structures & Improvements - Iatan	\$2,967,121	R-13	-\$33,424	\$2,933,697	88.2800%	\$0	\$2,589,868
14	312.000	Boiler Plant Equipment - Iatan	\$40,659,276	R-14	-\$455,302	\$40,203,974	88.2800%	\$0	\$35,492,068
15	312.000	Unit Train - Iatan	\$213,776	R-15	-\$23,951	\$189,825	88.2800%	\$0	\$167,578
16	314.000	Turbo Generator Units - Iatan	\$6,636,579	R-16	-\$743,536	\$5,893,043	88.2800%	\$0	\$5,202,378
17	315.000	Accessory Electric Equipment - Iatan	\$4,277,895	R-17	-\$479,278	\$3,798,617	88.2800%	\$0	\$3,353,419
18	316.000	Misc. Power Plant Equipment - Iatan	\$801,330	R-18	-\$89,778	\$711,552	88.2800%	\$0	\$628,158
19		TOTAL PRODUCTION- IATAN- STEAM	\$55,555,977		-\$1,825,269	\$53,730,708		\$0	\$47,433,469
20		PRODUCTION- IATAN 2- STEAM							
21	311.000	Structures & Improvements - Iatan 2	\$3,778,333	R-21	\$0	\$3,778,333	88.2800%	\$0	\$3,335,512
22	312.000	Boiler Plant Equipment - Iatan 2	\$23,370,450	R-22	\$0	\$23,370,450	88.2800%	\$0	\$20,631,433
23	314.000	Turbo Generator Units - Iatan 2	\$8,718,569	R-23	\$0	\$8,718,569	88.2800%	\$0	\$7,696,753
24	315.000	Accessory Electric Equipment - Iatan 2	\$2,044,612	R-24	\$0	\$2,044,612	88.2800%	\$0	\$1,804,983
25	316.000	Misc. Power Plant Equipment - Iatan 2	\$492,657	R-25	\$0	\$492,657	88.2800%	\$0	\$434,918
26		TOTAL PRODUCTION- IATAN 2- STEAM	\$38,404,621		\$0	\$38,404,621		\$0	\$33,903,599
27		PRODUCTION- IATAN- COMMON STEAM							
28	310.000	Land & Land Rights - Iatan Common	\$0	R-28	\$0	\$0	88.2800%	\$0	\$0
29	311.000	Structures & Improvements - Iatan Common	\$2,124,244	R-29	\$0	\$2,124,244	88.2800%	\$0	\$1,875,283
30	312.000	Boiler Plant Equipment - Iatan Common	\$7,581,766	R-30	\$0	\$7,581,766	88.2800%	\$0	\$6,693,183
31	314.000	Turbo Generator Units - Iatan Common	\$206,553	R-31	\$0	\$206,553	88.2800%	\$0	\$182,345
32	315.000	Accessory Electric Equipment - Iatan Common	\$809,600	R-32	\$0	\$809,600	88.2800%	\$0	\$714,715
33	316.000	Misc. Power Plant Equipment - Iatan Common	\$79,280	R-33	\$0	\$79,280	88.2800%	\$0	\$69,988
34		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$10,801,443		\$0	\$10,801,443		\$0	\$9,535,514
35		PRODUCTION- PLUM POINT- STEAM							
36	310.000	Land & Land Rights - Plum Point	\$0	R-36	\$0	\$0	88.2800%	\$0	\$0
37	311.000	Structures & Improvements - Plum Point	\$4,423,887	R-37	\$0	\$4,423,887	88.2800%	\$0	\$3,905,407
38	312.000	Boiler Point Equipment - Plum Point	\$11,821,070	R-38	\$0	\$11,821,070	88.2800%	\$0	\$10,435,641
39	312.000	Train Lease	\$3,625,263	R-39	\$0	\$3,625,263	88.2800%	\$0	\$3,200,382
40	312.000	Unit Train - Plum Point	\$4,663	R-40	\$0	\$4,663	88.2800%	\$0	\$4,116
41	314.000	Turbo Generator Units - Plum Point	\$3,644,449	R-41	\$0	\$3,644,449	88.2800%	\$0	\$3,217,320
42	315.000	Accessory Electric Equipment - Plum Point	\$1,222,667	R-42	\$0	\$1,222,667	88.2800%	\$0	\$1,079,370
43	316.000	Misc. Power Plant Equipment - Plum Point	\$649,537	R-43	\$0	\$649,537	88.2800%	\$0	\$573,411
44		TOTAL PRODUCTION- PLUM POINT- STEAM	\$25,391,536		\$0	\$25,391,536		\$0	\$22,415,647
45		TOTAL STEAM PRODUCTION	\$130,153,577		-\$1,825,269	\$128,328,308		\$0	\$113,288,229
46		NUCLEAR PRODUCTION							
47		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
48		HYDRAULIC PRODUCTION							
49		PRODUCTION- HYDRO							
50	330.000	Land & Land Rights - Hydro	\$0	R-50	\$0	\$0	88.2800%	\$0	\$0
51	331.000	Structures & Improvements - Hydro	\$277,440	R-51	\$0	\$277,440	88.2800%	\$0	\$244,924
52	332.000	Reservoirs, Dams, Waterways - Hydro	\$1,672,155	R-52	\$0	\$1,672,155	88.2800%	\$0	\$1,476,178
53	333.000	Water Wheels, Turbines & Generators	\$1,070,786	R-53	\$0	\$1,070,786	88.2800%	\$0	\$945,290
54	334.000	Accessory Electric Equipment - Hydro	\$330,612	R-54	\$0	\$330,612	88.2800%	\$0	\$291,864
55	335.000	Misc. Power Plant Equipment - Hydro	\$160,422	R-55	\$0	\$160,422	88.2800%	\$0	\$141,621
56		TOTAL PRODUCTION- HYDRO	\$3,511,415		\$0	\$3,511,415		\$0	\$3,099,877
57		TOTAL HYDRAULIC PRODUCTION	\$3,511,415		\$0	\$3,511,415		\$0	\$3,099,877
58		OTHER PRODUCTION							
59		PRODUCTION- ENERGY CENTER							
60	340.000	Land & Land Rights - Energy	\$0	R-60	\$0	\$0	88.2800%	\$0	\$0
61	341.000	Structures & Improvements - Energy	\$1,945,287	R-61	\$0	\$1,945,287	88.2800%	\$0	\$1,717,299
62	342.000	Fuel Holders, Producers & Access. - Energy	\$1,539,546	R-62	\$0	\$1,539,546	88.2800%	\$0	\$1,359,111
63	343.000	Prime Movers - Energy	\$19,948,519	R-63	\$0	\$19,948,519	88.2800%	\$0	\$17,610,553
64	344.000	Generators - Energy	\$4,647,249	R-64	\$0	\$4,647,249	88.2800%	\$0	\$4,102,591
65	345.000	Accessory Electric Equipment - Energy	\$1,779,938	R-65	\$0	\$1,779,938	88.2800%	\$0	\$1,571,329
66	346.000	Misc. Power Plant Equipment - Energy	\$2,224,788	R-66	\$0	\$2,224,788	88.2800%	\$0	\$1,964,043
67		TOTAL PRODUCTION- ENERGY CENTER	\$32,085,327		\$0	\$32,085,327		\$0	\$28,324,926
68		PRODUCTION- ENERGY CENTER FT8							
69	341.000	Structures & Improvements - FT8	\$342,320	R-69	\$0	\$342,320	88.2800%	\$0	\$302,200
70	342.000	Fuel Holders, Producers & Access. - FT8	\$567,463	R-70	\$0	\$567,463	88.2800%	\$0	\$500,956
71	343.000	Prime Movers - FT8	\$10,522,733	R-71	\$0	\$10,522,733	88.2800%	\$0	\$9,289,469
72	344.000	Generator - FT8	\$397,510	R-72	\$0	\$397,510	88.2800%	\$0	\$350,922
73	345.000	Accessory Electric Equipment - FT8	\$1,270,120	R-73	\$0	\$1,270,120	88.2800%	\$0	\$1,121,262
74	346.000	Misc. Power Plant Equipment - FT8	\$380,149	R-74	\$0	\$380,149	88.2800%	\$0	\$335,596
75		TOTAL PRODUCTION- ENERGY CENTER FT8	\$13,480,295		\$0	\$13,480,295		\$0	\$11,900,405
76		PRODUCTION- RIVERTON COMMON							
77	340.000	Land/Land Rights- RC	\$0	R-77	\$0	\$0	88.2800%	\$0	\$0
78		TOTAL PRODUCTION- RIVERTON COMMON	\$0		\$0	\$0		\$0	\$0
79		PRODUCTION- RIVERTON UNIT 9, 10, 11							
80	341.000	Structures & Improvements - RU 10 & 11	\$3,353,984	R-80	\$0	\$3,353,984	88.2800%	\$0	\$2,960,897
81	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$338,224	R-81	\$0	\$338,224	88.2800%	\$0	\$298,584
82	343.000	Prime Movers - RU 10 & 11	\$2,761,476	R-82	\$0	\$2,761,476	88.2800%	\$0	\$2,437,831
83	344.000	Generators - RU 10 & 11	\$993,661	R-83	\$0	\$993,661	88.2800%	\$0	\$877,204
84	345.000	Accessory Electric Equip. RU 10 & 11	\$693,733	R-84	\$0	\$693,733	88.2800%	\$0	\$612,427
85	346.000	Misc. Power Plant Equip - RU 10 & 11	\$429,306	R-85	\$0	\$429,306	88.2800%	\$0	\$378,991
86		TOTAL PRODUCTION- RIVERTON UNIT 9, 10, 11	\$8,570,384		\$0	\$8,570,384		\$0	\$7,565,934
87		PRODUCTION- RIVERTON UNIT 12							
88	341.000	Structures & Improvements - RU 12	\$2,441,730	R-88	\$0	\$2,441,730	88.2800%	\$0	\$2,155,559
89	342.000	Fuel Holders, Producers & Access. - RU 12	\$231,847	R-89	\$0	\$231,847	88.2800%	\$0	\$204,675
90	343.000	Prime Movers - RU 12	\$18,577,281	R-90	\$0	\$18,577,281	88.2800%	\$0	\$16,400,024
91	344.000	Generators - RU 12	\$3,444,143	R-91	\$0	\$3,444,143	88.2800%	\$0	\$3,040,489
92	345.000	Accessory Electric Equipment - RU 12	\$4,093,782	R-92	\$0	\$4,093,782	88.2800%	\$0	\$3,613,991
93	346.000	Misc. Power Plant Equipment - RU 12	\$685,923	R-93	\$0	\$685,923	88.2800%	\$0	\$605,533
94		TOTAL PRODUCTION- RIVERTON UNIT 12	\$29,474,706		\$0	\$29,474,706		\$0	\$26,020,271
95		PRODUCTION- STATE LINE UNIT 1							
96	340.000	Land and Land Rights - SL UT1	\$0	R-96	\$0	\$0	88.2800%	\$0	\$0
97	341.000	Structures & Improvements - SL UT1	\$1,031,108	R-97	\$0	\$1,031,108	88.2800%	\$0	\$910,262

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
98	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,467,299	R-98	\$0	\$2,467,299	88.2800%	\$0	\$2,178,132
99	343.000	Prime Movers - SL UT1	\$14,327,529	R-99	\$0	\$14,327,529	88.2800%	\$0	\$12,648,343
100	344.000	Generators - SL UT1	\$2,862,059	R-100	\$0	\$2,862,059	88.2800%	\$0	\$2,526,626
101	345.000	Accessory Electric Equipment - SL UT1	\$1,721,266	R-101	\$0	\$1,721,266	88.2800%	\$0	\$1,519,534
102	346.000	Misc. Power Plant Equipment - SL UT1	\$124,270	R-102	\$0	\$124,270	88.2800%	\$0	\$109,706
103		TOTAL PRODUCTION- STATE LINE UNIT 1	\$22,533,531		\$0	\$22,533,531		\$0	\$19,892,603
104		PRODUCTION- STATE LINE COMMON							
105	340.000	Land and Land Rights - SL Common	\$0	R-105	\$0	\$0	88.2800%	\$0	\$0
106	341.000	Structures & Improvements - SL Common	\$1,405,303	R-106	\$0	\$1,405,303	88.2800%	\$0	\$1,240,601
107	342.000	Fuel Holders, Producers & Accessories - SL Common	\$247,555	R-107	\$0	\$247,555	88.2800%	\$0	\$218,542
108	343.000	Prime Movers - SL Common	\$68,322	R-108	\$0	\$68,322	88.2800%	\$0	\$60,315
109	345.000	Accessory Electric Equipment - SL Common	\$744,471	R-109	\$0	\$744,471	88.2800%	\$0	\$657,219
110	346.000	Misc. Power Plant Equipment - SL Common	\$241,197	R-110	\$0	\$241,197	88.2800%	\$0	\$212,929
111		TOTAL PRODUCTION- STATE LINE COMMON	\$2,706,848		\$0	\$2,706,848		\$0	\$2,389,606
112		PRODUCTION- STATE LINE CC							
113	340.000	Land and Land Rights - SL CC	\$0	R-113	\$0	\$0	88.2800%	\$0	\$0
114	341.000	Structures and Improvements - SL CC	\$2,854,716	R-114	\$0	\$2,854,716	88.2800%	\$0	\$2,520,143
115	342.000	Fuel Holders, Producers & Accessories - SL CC	\$220,677	R-115	\$0	\$220,677	88.2800%	\$0	\$194,814
116	343.000	Prime Movers - SL CC	\$36,109,888	R-116	\$0	\$36,109,888	88.2800%	\$0	\$31,877,809
117	344.000	Generators - SL CC	\$8,996,210	R-117	\$0	\$8,996,210	88.2800%	\$0	\$7,941,854
118	345.000	Accessory Electric Equipment - SL CC	\$2,854,124	R-118	\$0	\$2,854,124	88.2800%	\$0	\$2,519,621
119	346.000	Misc. Power Plant Equipment - SL CC	\$796,161	R-119	\$0	\$796,161	88.2800%	\$0	\$702,851
120		TOTAL PRODUCTION- STATE LINE CC	\$51,831,776		\$0	\$51,831,776		\$0	\$45,757,092
121		PRODUCTION- ASBURY							
122	340.000	Land - Asb	\$0	R-122	\$0	\$0	88.2800%	\$0	\$0
123	341.000	Structures - Asb	\$5,404,409	R-123	\$0	\$5,404,409	88.2800%	\$0	\$4,771,012
124	342.000	Fuel Holders - Asb	\$1,596,879	R-124	\$0	\$1,596,879	88.2800%	\$0	\$1,409,725
125	345.000	Access. Electric - Asb	\$175,063	R-125	\$0	\$175,063	88.2800%	\$0	\$154,546
126	346.000	Misc. Equipment - Asb	\$340,795	R-126	\$0	\$340,795	88.2800%	\$0	\$300,854
127		TOTAL PRODUCTION- ASBURY	\$7,517,146		\$0	\$7,517,146		\$0	\$6,636,137
128		PRODUCTION- DALLAS COUNTY							
129	340.000	Land- Dallas County	\$0	R-129	\$0	\$0	88.2800%	\$0	\$0
130		TOTAL PRODUCTION- DALLAS COUNTY	\$0		\$0	\$0		\$0	\$0
131		PRODUCTION- PROSPERITY SOLAR							
132	341.000	Structures - PS	\$1,208	R-132	\$0	\$1,208	88.2800%	\$0	\$1,066
133	344.000	Generators - PS	\$19,635	R-133	\$0	\$19,635	88.2800%	\$0	\$17,334
134	345.000	Access. Electric - PS	\$4,294	R-134	\$0	\$4,294	88.2800%	\$0	\$3,791
135	346.000	Misc. Equipment - PS	\$63	R-135	\$0	\$63	88.2800%	\$0	\$56
136		TOTAL PRODUCTION- PROSPERITY SOLAR	\$25,200		\$0	\$25,200		\$0	\$22,247
137		PRODUCTION- NEOSHO RIDGE							
138	341.000	Structures- NR	\$29,549	R-138	\$0	\$29,549	88.2800%	\$0	\$26,086
139	344.000	Generators- NR	\$672,443	R-139	\$0	\$672,443	88.2800%	\$0	\$593,633
140	345.000	Access. Electric-NR	\$13,723	R-140	\$0	\$13,723	88.2800%	\$0	\$12,115
141	346.000	Misc. Equipment	\$3,086	R-141	\$0	\$3,086	88.2800%	\$0	\$2,724
142		TOTAL PRODUCTION- NEOSHO RIDGE	\$718,801		\$0	\$718,801		\$0	\$634,558
143		PRODUCTION- NORTH FOLK							
144	341.000	Structures -NF	\$38,172	R-144	\$0	\$38,172	88.2800%	\$0	\$33,698
145	344.000	Generators -NF	\$2,066,112	R-145	\$0	\$2,066,112	88.2800%	\$0	\$1,823,964
146	345.000	Access. Electric -NF	\$42,166	R-146	\$0	\$42,166	88.2800%	\$0	\$37,224
147	346.000	Misc. Equipment -NF	\$9,570	R-147	\$0	\$9,570	88.2800%	\$0	\$8,448
148		TOTAL PRODUCTION- NORTH FOLK	\$2,156,020		\$0	\$2,156,020		\$0	\$1,903,334

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
149		PRODUCTION- KINGS POINT							
150	341.000	Structures - KP	\$15,741	R-150	\$0	\$15,741	88.2800%	\$0	\$13,896
151	344.000	Generators - KP	\$358,225	R-151	\$0	\$358,225	88.2800%	\$0	\$316,241
152	345.000	Access. Electric - KP	\$7,311	R-152	\$0	\$7,311	88.2800%	\$0	\$6,454
153	346.000	Misc. Equipment - KP	\$1,644	R-153	\$0	\$1,644	88.2800%	\$0	\$1,451
154		TOTAL PRODUCTION- KINGS POINT	\$382,921		\$0	\$382,921		\$0	\$338,042
155		TOTAL OTHER PRODUCTION	\$171,482,955		\$0	\$171,482,955		\$0	\$151,385,155
156		TOTAL PRODUCTION PLANT	\$305,147,947		-\$1,825,269	\$303,322,678		\$0	\$267,773,261
157		TRANSMISSION PLANT							
158	350.000	Land - TP	\$0	R-158	\$0	\$0	88.2800%	\$0	\$0
159	352.000	Structures & Improvements - TP	\$1,562,721	R-159	\$0	\$1,562,721	88.2800%	\$0	\$1,379,570
160	353.000	Station Equipment - TP	\$48,682,927	R-160	\$0	\$48,682,927	88.2800%	\$0	\$42,977,288
161	354.000	Towers and Fixtures - TP	\$1,049,396	R-161	\$0	\$1,049,396	88.2800%	\$0	\$926,407
162	355.000	Poles and Fixtures - TP	\$34,136,271	R-162	\$0	\$34,136,271	88.2800%	\$0	\$30,135,500
163	356.000	Overhead Conductors & Devices - TP	\$30,815,547	R-163	\$0	\$30,815,547	88.2800%	\$0	\$27,203,965
164		TOTAL TRANSMISSION PLANT	\$116,246,862		\$0	\$116,246,862		\$0	\$102,622,730
165		TRANSMISSION PLANT- IATAN							
166	352.000	Structures & Improvements- Iatan	\$45,539	R-166	\$0	\$45,539	88.2800%	\$0	\$40,202
167	353.000	Station Equipment- Iatan	\$569,545	R-167	-\$1,268	\$568,277	88.2800%	\$0	\$501,675
168		TOTAL TRANSMISSION PLANT- IATAN	\$615,084		-\$1,268	\$613,816		\$0	\$541,877
169		TRANSMISSION PLANT- NEOSHO RIDGE							
170	353.000	Station Equipment - NR	\$4,894	R-170	\$0	\$4,894	88.2800%	\$0	\$4,320
171	355.000	Poles & Fixtures - NR	\$33,448	R-171	\$0	\$33,448	88.2800%	\$0	\$29,528
172	356.000	OH Conductor - NR	\$18,571	R-172	\$0	\$18,571	88.2800%	\$0	\$16,394
173		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$56,913		\$0	\$56,913		\$0	\$50,242
174		TRANSMISSION PLANT- NORTH FOLK							
175	353.000	Station Equip. -NF Tran	\$35,406	R-175	\$0	\$35,406	88.2800%	\$0	\$31,256
176	355.000	Poles & Fixtures -NF Tran	\$44,588	R-176	\$0	\$44,588	88.2800%	\$0	\$39,362
177	356.000	OH Conductor -NF Tran	\$27,987	R-177	\$0	\$27,987	88.2800%	\$0	\$24,707
178		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$107,981		\$0	\$107,981		\$0	\$95,325
179		TRANSMISSION PLANT- KINGS POINT							
180	353.000	Station Equip.- KP	\$2,607	R-180	\$0	\$2,607	88.2800%	\$0	\$2,301
181	355.000	Poles & Fixtures- KP	\$17,818	R-181	\$0	\$17,818	88.2800%	\$0	\$15,730
182	356.000	OH Conductor- KP	\$9,893	R-182	\$0	\$9,893	88.2800%	\$0	\$8,734
183		TOTAL TRANSMISSION PLANT- KINGS POINT	\$30,318		\$0	\$30,318		\$0	\$26,765
184		DISTRIBUTION PLANT							
185	360.000	Land/Land Rights - DP	\$0	R-185	\$0	\$0	85.9229%	\$0	\$0
186	361.000	Structures & Improvements - DP	\$7,092,788	R-186	\$0	\$7,092,788	85.9229%	\$0	\$6,094,329
187	362.000	Station Equipment - DP	\$44,014,857	R-187	-\$2,345	\$44,012,512	85.9229%	\$0	\$37,816,827
188	364.000	Poles, Towers, & Fixtures - DP	\$116,986,687	R-188	\$0	\$116,986,687	85.9229%	\$0	\$100,518,354
189	365.000	Overhead Conductors & Devices - DP	\$119,566,073	R-189	\$0	\$119,566,073	85.9229%	\$0	\$102,734,637
190	366.000	Underground Conduit - DP	\$24,116,151	R-190	\$0	\$24,116,151	85.9229%	\$0	\$20,721,296
191	367.000	Underground Conductors & Devices - DP	\$43,237,414	R-191	\$0	\$43,237,414	85.9229%	\$0	\$37,150,840
192	368.000	Line Transformers - DP	\$50,855,988	R-192	-\$425,164	\$50,430,824	85.9229%	\$0	\$43,331,626
193	369.000	Services - DP	\$73,216,615	R-193	\$0	\$73,216,615	85.9229%	\$0	\$62,909,839
194	370.000	Meters - DP	-\$10,199,183	R-194	\$0	-\$10,199,183	85.9229%	-\$9,631,010	-\$18,394,444
195	371.000	Meter Installations/Private Lights - DP	\$14,956,478	R-195	\$0	\$14,956,478	85.9229%	\$0	\$12,851,040
196	373.000	Street Lighting and Signal Systems - DP	\$5,675,964	R-196	\$0	\$5,675,964	85.9229%	\$0	\$4,876,953
197	375.000	Charging Stations - DP	\$31,359	R-197	\$0	\$31,359	85.9229%	\$0	\$26,945
198		TOTAL DISTRIBUTION PLANT	\$489,551,191		-\$427,509	\$489,123,682		-\$9,631,010	\$410,638,242
199		INCENTIVE COMPENSATION CAPITALIZATION							
200		Compensation Employee Stock Purchase Plan	\$0	R-200	\$0	\$0	100.0000%	\$0	\$0
201		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
202		GENERAL PLANT							
203	389.000	Land/Land Rights - GP	\$0	R-203	\$0	\$0	87.4520%	\$0	\$0
204	390.000	Structures & Improvements - GP	\$7,822,541	R-204	-\$1,180,682	\$6,641,859	87.4520%	\$0	\$5,808,439
205	391.000	Office Furniture & Equipment - GP	\$2,792,873	R-205	-\$341,164	\$2,451,709	87.4520%	\$0	\$2,144,069
206	391.100	Computer Equipment - GP	\$15,165,659	R-206	-\$2,046,751	\$13,118,908	87.4520%	\$0	\$11,472,747
207	391.200	Furniture Lease - GP	-\$11,884	R-207	\$0	-\$11,884	87.4520%	\$0	-\$10,393
208	392.000	Transportation Equipment - GP	\$4,422,128	R-208	\$0	\$4,422,128	87.4520%	\$0	\$3,867,239
209	393.000	Stores Equipment - GP	\$402,858	R-209	\$0	\$402,858	87.4520%	\$0	\$352,307
210	394.000	Tools, Shop, & Garage Equipment - GP	\$5,045,618	R-210	\$0	\$5,045,618	87.4520%	\$0	\$4,412,494
211	395.000	Laboratory Equipment - GP	\$1,128,555	R-211	\$0	\$1,128,555	87.4520%	\$0	\$986,944
212	396.000	Power Operated Equipment - GP	\$4,147,599	R-212	\$0	\$4,147,599	87.4520%	\$0	\$3,627,158
213	397.000	Communication Equipment - GP	\$7,645,171	R-213	-\$471,908	\$7,173,263	87.4520%	\$0	\$6,273,162
214	398.000	Miscellaneous Equipment - GP	\$197,625	R-214	-\$15,729	\$181,896	87.4520%	\$0	\$159,072
215		TOTAL GENERAL PLANT	\$48,758,743		-\$4,056,234	\$44,702,509		\$0	\$39,093,238
216		TOTAL DEPRECIATION RESERVE	<u>\$960,515,039</u>		<u>-\$6,310,280</u>	<u>\$954,204,759</u>		<u>-\$9,631,010</u>	<u>\$820,841,680</u>

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-13	Structures & Improvements - latan	311.000		-\$33,424		\$0
	1. To adjust reserve for environmental costs. (Bolin)		-\$33,424		\$0	
R-14	Boiler Plant Equipment - latan	312.000		-\$455,302		\$0
	1. To adjust reserve for environmental costs. (Bolin)		-\$455,302		\$0	
R-15	Unit Train - latan	312.000		-\$23,951		\$0
	1. To adjust reserve for environmental costs. (Bolin)		-\$23,951		\$0	
R-16	Turbo Generator Units - latan	314.000		-\$743,536		\$0
	1. To adjust reserve for environmental costs. (Bolin)		-\$743,536		\$0	
R-17	Accessory Electric Equipment - latan	315.000		-\$479,278		\$0
	1. To adjust reserve for environmental costs. (Bolin)		-\$479,278		\$0	
R-18	Misc. Power Plant Equipment - latan	316.000		-\$89,778		\$0
	1. To adjust reserve for environmental costs. (Bolin)		-\$89,778		\$0	
R-167	Station Equipment- latan	353.000		-\$1,268		\$0
	1. To adjust reserve for environmental costs. (Bolin)		-\$1,268		\$0	
R-187	Station Equipment - DP	362.000		-\$2,345		\$0
	1. To adjust reserve for environmental costs. (Bolin)		-\$2,345		\$0	
R-192	Line Transformers - DP	368.000		-\$425,164		\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve for environmental costs. (Bolin)		-\$425,164		\$0	
R-194	Meters - DP	370.000		\$0		-\$9,631,010
	1. To remove reserve for stranded meters. (McMellen)		\$0		-\$9,631,010	
R-204	Structures & Improvements - GP	390.000		-\$1,180,682		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$1,180,682		\$0	
R-205	Office Furniture & Equipment - GP	391.000		-\$341,164		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$341,164		\$0	
R-206	Computer Equipment - GP	391.100		-\$2,046,751		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$2,046,751		\$0	
R-213	Communication Equipment - GP	397.000		-\$471,908		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$471,908		\$0	
R-214	Miscellaneous Equipment - GP	398.000		-\$15,729		\$0
	1. To remove water, non-utility operating EDG, Fibercom, MO water, and MO Midstates Gas. (A. Niemeier)		-\$15,729		\$0	
Total Reserve Adjustments				<u><u>-\$6,310,280</u></u>		<u><u>-\$9,631,010</u></u>

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$44,056,197	45.04	12.00	33.04	0.090521	\$3,988,011
3	Federal Income Tax Withheld	\$6,590,023	45.04	15.50	29.54	0.080932	\$533,344
4	State Income Tax Withheld	\$2,217,642	45.04	20.06	24.98	0.068438	\$151,771
5	FICA Tax Withheld	\$3,779,030	45.04	15.50	29.54	0.080932	\$305,844
6	Accrued Vacation	\$2,613,936	45.04	182.50	-137.46	-0.376603	-\$984,416
7	Fuel - Coal	\$18,305,643	45.04	25.11	19.93	0.054603	\$999,543
8	Fuel - Gas	\$52,969,951	45.04	37.17	7.87	0.021562	\$1,142,138
9	Fuel - Purchased Oil	\$359,118	45.04	21.47	23.57	0.064575	\$23,190
10	Purchased Power	\$38,035,001	45.04	34.95	10.09	0.027644	\$1,051,440
11	401K	\$7,520,344	45.04	11.06	33.98	0.093096	\$700,114
12	Life Insurance and AD&D	\$294,760	45.04	25.75	19.29	0.052849	\$15,578
13	Employers Healthcare/Dental/Vision	\$6,812,651	45.04	11.29	33.75	0.092466	\$629,939
14	Pension and OPEB Expense	\$12,620,359	45.04	60.75	-15.71	-0.043041	-\$543,193
15	PSC Assessment	\$974,996	45.04	-25.50	70.54	0.193260	\$188,428
16	Incentive Compensation	\$1,918,501	45.04	290.50	-245.46	-0.672493	-\$1,290,178
17	Bad Debt Expense	\$1,740,314	0.00	0.00	0.00	0.000000	\$0
18	Cash Vouchers	\$98,619,298	45.04	35.14	9.90	0.027123	\$2,674,851
19	TOTAL OPERATION AND MAINT. EXPENSE	\$299,427,764					\$9,586,404
20	TAXES						
21	FICA - Employer Portion	\$3,779,030	45.04	15.50	29.54	0.080932	\$305,844
22	Federal Unemployment Taxes	\$185,646	45.04	75.20	-30.16	-0.082630	-\$15,340
23	State Unemployment Taxes	\$89,988	45.04	75.20	-30.16	-0.082630	-\$7,436
24	MO Gross Receipts Tax	\$0	29.83	16.90	12.93	0.035425	\$0
25	Property Tax	\$27,892,507	45.04	181.24	-136.20	-0.373151	-\$10,408,117
26	Sales Tax	\$12,830,950	29.83	4.53	25.30	0.069315	\$889,377
27	TOTAL TAXES	\$44,778,121					-\$9,235,672
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$350,732
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$24,927,625	45.04	365.00	-319.96	-0.876603	-\$21,851,631
33	State Tax Offset	\$4,426,632	45.04	365.00	-319.96	-0.876603	-\$3,880,399
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$34,999,221	45.04	91.11	-46.07	-0.126219	-\$4,417,567
36	TOTAL OFFSET FROM RATE BASE	\$64,353,478					-\$30,149,597
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$29,798,865

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H + I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue- MO only	\$454,190,394			Rev-2		\$454,190,394	100.0000%	\$19,823,684	\$474,014,078		
Rev-3	447.000	Sales for Resale - On System	\$9,540,080			Rev-3		\$9,540,080	0.0000%	\$0	\$0		
Rev-4	447.000	Sales for Resale - Off System	\$19,487,368			Rev-4		\$19,487,368	88.0800%	\$49,153,217	\$66,317,691		
Rev-5		TOTAL RETAIL RATE REVENUE	\$483,217,842					\$483,217,842		\$68,976,901	\$540,331,769		
Rev-6		OTHER OPERATING REVENUES											
Rev-7	448.000	Interdepartment Sales	\$324,375			Rev-7		\$324,375	100.0000%	\$0	\$324,375		
Rev-8	407.000	Rate Ref - Tax Reform	\$0			Rev-8		\$0	100.0000%	\$0	\$0		
Rev-9	450.000	Forfeited Discounts	\$1,325,497			Rev-9		\$1,325,497	100.0000%	\$327,562	\$1,653,059		
Rev-10	451.000	Reconnect/Misc.	\$43,665			Rev-10		\$43,665	100.0000%	\$2,662,850	\$2,706,515		
Rev-11	454.000	Rent	\$970,923			Rev-11		\$970,923	100.0000%	\$43,747	\$1,014,670		
Rev-12	456.000	Other Electric Revenue	\$1,097,873			Rev-12		\$1,097,873	89.0402%	-\$693,269	\$284,279		
Rev-13	456.030	Other Electric Revenue - Direct Assigned	\$304,002			Rev-13		\$304,002	100.0000%	\$9,228	\$313,230		
Rev-14	457.000	Other Electric - Transmission	\$6,814,881			Rev-14		\$6,814,881	88.2800%	-\$1,248,214	\$4,767,963		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$10,881,216					\$10,881,216		\$1,101,904	\$11,064,091		
Rev-16		TOTAL OPERATING REVENUES	\$494,099,058					\$494,099,058		\$70,078,805	\$551,395,860		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Operation Supervision & Engineering	\$1,455,492	\$987,134	\$468,358	E-4	\$263,010	\$1,718,502	88.2800%	\$19,703	\$1,536,796	\$1,176,282	\$360,514
5	500.100	Iatan/Plum Point Deferred Oper. Exp - MO Only	\$0	\$0	\$0	E-5	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
6	501.000	Fuel	\$24,283,350	\$525,537	\$23,757,813	E-6	\$4,830,078	\$29,113,428	88.0800%	\$2,092,461	\$27,735,569	\$617,982	\$27,117,587
7	501.100	Fuel - MO Only	-\$32,068	\$0	-\$32,068	E-7	\$0	-\$32,068	100.0000%	\$32,068	\$0	\$0	\$0
8	502.000	Steam Expenses	\$1,696,805	\$1,176,501	\$520,304	E-8	\$606,375	\$2,303,180	88.0800%	\$5,941	\$2,034,582	\$1,381,271	\$653,311
9	505.000	Electric Expenses	\$1,262,077	\$1,073,956	\$188,121	E-9	\$264,150	\$1,526,227	88.2800%	\$15,223	\$1,362,576	\$1,273,528	\$89,048
10	506.000	Misc. Steam Power Expense	\$1,492,972	\$522,521	\$970,451	E-10	\$101,657	\$1,594,629	88.2800%	\$6,216	\$1,413,955	\$618,430	\$795,525
11	507.000	Rents	\$17,656	-\$147	\$17,803	E-11	\$14,475	\$32,131	88.2800%	\$0	\$28,365	-\$172	\$28,537
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$30,176,284	\$4,285,502	\$25,890,782		\$6,079,745	\$36,256,029		\$2,171,612	\$34,111,843	\$5,067,321	\$29,044,522
13		TOTAL STEAM POWER GENERATION	\$30,176,284	\$4,285,502	\$25,890,782		\$6,079,745	\$36,256,029		\$2,171,612	\$34,111,843	\$5,067,321	\$29,044,522
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$998,163	\$641,889	\$356,274	E-15	\$101,517	\$1,099,680	88.0800%	\$10,048	\$978,646	\$760,416	\$218,230
16	510.100	Iatan/Plum Point Deferred Elec. Exp. - MO Only	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	511.000	Maintenance of Structures	\$1,138,980	\$421,803	\$717,177	E-17	\$93,517	\$1,232,497	88.2800%	\$8,038	\$1,096,086	\$502,245	\$593,841
18	512.000	Maintenance of Boiler Plant	\$3,058,008	\$772,074	\$2,285,934	E-18	\$234,866	\$3,292,874	88.0800%	\$7,445	\$2,907,809	\$910,000	\$1,997,809
19	513.000	Maintenance of Electric Plant	\$656,509	\$208,325	\$448,184	E-19	\$291,382	\$947,891	88.0800%	\$3,433	\$838,335	\$246,965	\$591,370
20	514.000	Maintenance of Misc. Steam Plant	\$266,874	\$186,896	\$79,978	E-20	-\$69,454	\$197,420	88.2800%	\$4,245	\$178,528	\$223,223	-\$44,695
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$6,118,534	\$2,230,987	\$3,887,547		\$651,828	\$6,770,362		\$33,209	\$5,999,404	\$2,642,849	\$3,356,555
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
24		HYDRAULIC POWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Superv. & Engin. Hydro	\$54,612	\$33,028	\$21,584	E-26	\$11,323	\$65,935	88.2800%	\$768	\$58,976	\$39,466	\$19,510
27	537.000	Hydraulic Expenses	\$13,554	\$5,319	\$8,235	E-27	\$17,609	\$31,163	88.2800%	\$119	\$27,630	\$6,352	\$21,278
28	538.000	Electric Expense Hydro	\$92,660	\$27,468	\$65,192	E-28	-\$14,946	\$77,714	88.2800%	\$613	\$69,218	\$32,795	\$36,423
29	539.000	Misc. Hydraulic Power Gen. Expenses	\$258,099	\$71,281	\$186,818	E-29	\$20,156	\$278,255	88.2800%	\$1,627	\$247,270	\$85,143	\$162,127
30		TOTAL OPERATION - HP	\$418,925	\$137,096	\$281,829		\$34,142	\$453,067		\$3,127	\$403,094	\$163,756	\$239,338
31		MAINTANENCE - HP											
32	541.000	Maintenance Superv. & Engineering	\$28,664	\$27,537	\$1,127	E-32	\$10,158	\$38,822	88.2800%	\$641	\$34,913	\$32,905	\$2,008
33	542.000	Maintenance of Structures - Maint.	\$35,261	\$32,272	\$2,989	E-33	\$14,001	\$49,262	88.2800%	\$710	\$44,198	\$38,522	\$5,676
34	543.000	Maint. of Reservoirs, Dams & Waterways	\$91,178	\$53,780	\$37,398	E-34	\$52,401	\$143,579	88.2800%	\$1,244	\$127,996	\$64,256	\$63,740
35	544.000	Maintenance of Electric Plant	\$37,565	\$34,343	\$3,222	E-35	\$15,075	\$52,640	88.2800%	\$792	\$47,263	\$41,030	\$6,233
36	545.000	Maint. of Misc. Hydraulic Plant	\$121,827	\$73,620	\$48,207	E-36	\$24,089	\$145,916	88.2800%	\$1,708	\$130,523	\$87,966	\$42,557
37		TOTAL MAINTANENCE - HP	\$314,495	\$221,552	\$92,943		\$115,724	\$430,219		\$5,095	\$384,893	\$264,679	\$120,214
38		TOTAL HYDRAULIC POWER GENERATION	\$733,420	\$358,648	\$374,772		\$149,866	\$883,286		\$8,222	\$787,987	\$428,435	\$359,552
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Operation Superv. & Engineering	\$1,016,351	\$817,777	\$198,574	E-41	\$249,473	\$1,265,824	88.2800%	\$18,901	\$1,136,370	\$977,053	\$159,317
42	547.000	Fuel - Operation OP	\$51,872,617	\$0	\$51,872,617	E-42	\$10,222,615	\$62,095,232	88.0800%	\$0	\$54,693,480	\$0	\$54,693,480
43	547.300	Fuel - Operation OP - Partial Allocation	\$1,422,633	\$0	\$1,422,633	E-43	\$0	\$1,422,633	88.0800%	\$0	\$1,253,055	\$0	\$1,253,055
44	548.000	Generation Expenses	\$4,451,080	\$2,874,748	\$1,576,332	E-44	\$1,258,379	\$5,709,459	88.2800%	\$52,468	\$5,092,778	\$3,420,678	\$1,672,100
45	549.000	Misc. Other Power Generation Expense	\$1,223,468	\$220,199	\$1,003,269	E-45	\$700,989	\$1,924,457	88.2800%	\$4,675	\$1,703,585	\$262,672	\$1,440,913
46		TOTAL OPERATION - OP	\$59,986,149	\$3,912,724	\$56,073,425		\$12,431,456	\$72,417,605		\$76,044	\$63,879,268	\$4,660,403	\$59,218,865
47		MAINTANENCE - OP											
48	551.000	Prod Comb. - Maintenance Superv & Engin.	\$901,333	\$902,515	-\$1,182	E-48	\$388,869	\$1,290,202	88.2800%	\$20,992	\$1,159,982	\$1,078,427	\$81,555
49	552.000	Prod Comb Turbo - Main. Of Structures	\$323,465	\$98,838	\$224,627	E-49	\$45,982	\$369,447	88.2800%	\$1,733	\$327,881	\$117,537	\$210,344
50	553.000	Prod - Maint of Gen & Electric Plant	\$10,283,627	\$911,978	\$9,371,649	E-50	\$16,140,138	\$26,423,765	88.2800%	\$15,148	\$23,342,048	\$1,083,671	\$22,258,377
51	554.000	Prod Maint Misc Other Power Gener.	\$799,044	\$446,874	\$352,170	E-51	\$2,544,558	\$3,343,602	88.2800%	\$8,693	\$2,960,425	\$532,275	\$2,428,150
52		TOTAL MAINTANENCE - OP	\$12,307,469	\$2,360,205	\$9,947,264		\$19,119,547	\$31,427,016		\$46,566	\$27,790,336	\$2,811,910	\$24,978,426
53		TOTAL OTHER POWER GENERATION	\$72,293,618	\$6,272,929	\$66,020,689		\$31,551,003	\$103,844,621		\$122,610	\$91,669,604	\$7,472,313	\$84,197,291
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power (Energy Only)	\$55,045,886	\$0	\$55,045,886	E-55	-\$5,356,254	\$49,689,632	88.0800%	\$0	\$43,766,628	\$0	\$43,766,628
56	556.000	System Control & Load Dispatching	\$3,942,047	\$1,712,040	\$2,230,007	E-56	\$3,863,580	\$7,805,627	88.2800%	\$38,313	\$6,929,120	\$2,044,232	\$4,884,888
57	557.000	Other Expense - Power Supply	\$433,294	\$12,566	\$420,728	E-57	\$43,452	\$476,746	88.2800%	\$0	\$420,871	\$14,722	\$406,149
58	421.000	Iatani/Plum Point Deferred Exp	\$480,190	\$0	\$480,190	E-58	\$0	\$480,190	88.2800%	\$0	\$423,912	\$0	\$423,912
59		TOTAL OTHER POWER SUPPLY EXPENSES	\$59,901,417	\$1,724,606	\$58,176,811		-\$1,449,222	\$58,452,195		\$38,313	\$51,540,531	\$2,058,954	\$49,481,577
60		TOTAL POWER PRODUCTION EXPENSES	\$169,223,273	\$14,872,672	\$154,350,601		\$36,983,220	\$206,206,493		\$2,373,966	\$184,109,369	\$17,669,872	\$166,439,497
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Operation Superv. and Engin.	\$266,721	\$86,290	\$180,431	E-63	\$57,928	\$324,649	88.2800%	\$2,007	\$288,607	\$103,109	\$185,498

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
64	561.000	Transmission Expense	\$563,710	\$553,597	\$10,113	E-64	\$181,138	\$744,848	88.2800%	\$11,370	\$668,922	\$659,994	\$8,928
65	562.000	Station Expenses	\$519,930	\$107,037	\$412,893	E-65	\$39,446	\$559,376	88.2800%	\$1,873	\$495,691	\$127,284	\$368,407
66	563.000	Overhead Line Expenses	\$33,524	\$25,285	\$8,239	E-66	\$8,273	\$41,797	88.2800%	\$156	\$37,054	\$29,781	\$7,273
67	565.000	Transmission of Electric By Others	\$18,509,156	\$0	\$18,509,156	E-67	-\$701,598	\$17,807,558	88.2800%	\$0	\$15,720,512	\$0	\$15,720,512
68	566.000	Misc. Transmission Expenses	\$27,868	\$8,469	\$19,399	E-68	\$2,809	\$30,677	88.2800%	\$197	\$27,279	\$10,120	\$17,159
69	567.000	Rents - Transmission	\$175	\$0	\$175	E-69	\$0	\$175	88.2800%	\$0	\$154	\$0	\$154
70		TOTAL OPERATION - TRANSMISSION EXP.	\$19,921,084	\$780,678	\$19,140,406		-\$412,004	\$19,509,080		\$15,603	\$17,238,219	\$930,288	\$16,307,931
71		MAINTENANCE - TRANSMISSION EXP.											
72	568.000	Maintenance Supervision & Engin.	\$53,206	\$33,485	\$19,721	E-72	\$10,956	\$64,162	88.2800%	\$779	\$57,422	\$40,012	\$17,410
73	569.000	Trans Maintenance of Structures	\$4,371	\$484	\$3,887	E-73	\$158	\$4,529	88.2800%	\$11	\$4,009	\$578	\$3,431
74	570.000	Trans Maintenance of Station Equipment	\$1,255,283	\$882,062	\$373,221	E-74	\$289,169	\$1,544,452	88.2800%	\$16,635	\$1,380,077	\$1,050,107	\$329,970
75	571.000	Trans Maintenance of Overhead Lines	\$1,506,584	\$163,644	\$1,342,940	E-75	\$53,545	\$1,560,129	88.2800%	\$3,685	\$1,380,966	\$195,419	\$1,185,547
76	571.100	Tracker Adjustment - MO Only	\$1,181,329	\$1,780	\$1,179,549	E-76	\$582	\$1,181,911	100.0000%	-\$61,980	\$1,119,931	\$2,362	\$1,117,569
77		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$4,000,773	\$1,081,455	\$2,919,318		\$354,410	\$4,355,183		-\$40,870	\$3,942,405	\$1,288,478	\$2,653,927
78		TOTAL TRANSMISSION EXPENSES	\$23,921,857	\$1,862,133	\$22,059,724		-\$57,594	\$23,864,263		-\$25,267	\$21,180,624	\$2,218,766	\$18,961,858
79		DISTRIBUTION EXPENSES											
80		OPERATION - DIST. EXPENSES											
81	580.000	Distrb. - Operation Supervision & Engin.	\$883,595	\$658,524	\$225,071	E-81	\$257,488	\$1,141,083	85.9229%	\$15,127	\$995,579	\$766,089	\$229,490
82	582.000	Distrb. - Station Expense	\$153,756	\$127,133	\$26,623	E-82	\$41,598	\$195,354	85.9229%	\$1,991	\$169,845	\$146,970	\$22,875
83	583.000	Distrb. - Overhead Line Expense	\$1,676,259	\$994,854	\$681,405	E-83	\$325,271	\$2,001,530	85.9229%	\$16,637	\$1,736,410	\$1,151,139	\$585,271
84	584.000	Distrb. - Underground Line Expenses	\$843,816	\$110,079	\$733,737	E-84	\$36,018	\$879,834	85.9229%	\$1,848	\$757,827	\$127,379	\$630,448
85	585.000	Distrb. - Street Lighting & Signal System Exp.	\$36,255	\$448	\$35,807	E-85	\$147	\$36,402	85.9229%	\$10	\$31,287	\$521	\$30,766
86	586.000	Distrb. - Meters	\$2,872,610	\$2,325,983	\$546,627	E-86	\$761,054	\$3,633,664	85.9229%	\$45,832	\$3,167,982	\$2,698,315	\$469,667
87	587.000	Distrb. - Customer Installations Expense	\$197,076	\$276,826	-\$79,750	E-87	\$90,542	\$287,618	85.9229%	\$2,506	\$249,636	\$318,190	-\$68,554
88	588.000	Distrb. - Misc. Distribution Expense	\$1,317,483	\$333,506	\$983,977	E-88	\$168,936	\$1,486,419	85.9229%	\$6,907	\$1,284,082	\$387,228	\$896,854
89	589.000	Distrb. - Rents	\$1,333	\$0	\$1,333	E-89	\$0	\$1,333	85.9229%	\$0	\$1,145	\$0	\$1,145
90		TOTAL OPERATION - DIST. EXPENSES	\$7,982,183	\$4,827,353	\$3,154,830		\$1,681,054	\$9,663,237		\$90,858	\$8,393,793	\$5,595,831	\$2,797,962
91		MAINTENANCE - DISTRIB. EXPENSES											
92	590.000	Distrb. Maintenance Supervision & Engin.	\$176,608	\$163,875	\$12,733	E-92	\$53,620	\$230,228	85.9229%	\$3,781	\$201,600	\$190,659	\$10,941
93	591.000	Distrb. Maintenance of Structures	\$91,536	\$35,273	\$56,263	E-93	\$11,541	\$103,077	85.9229%	\$625	\$89,192	\$40,849	\$48,343
94	592.000	Distrb. Maintenance of Station Equipment	\$1,074,826	\$591,216	\$483,610	E-94	\$193,447	\$1,268,273	85.9229%	\$10,932	\$1,100,669	\$685,137	\$415,532
95	593.000	Distrb. Maintenance of Overhead Lines	\$10,357,654	\$1,651,270	\$8,706,384	E-95	\$544,732	\$10,902,386	85.9229%	-\$333,620	\$9,034,027	\$1,906,918	\$7,127,109
96	593.100	May 2011 Tornado O & M Amortization- Mo Only	\$1,020,269	\$0	\$1,020,269	E-96	\$0	\$1,020,269	100.0000%	-\$77,368	\$942,901	\$0	\$942,901
97	593.200	KS Ice Storm Amortization	\$174,335	\$0	\$174,335	E-97	\$0	\$174,335	0.0000%	-\$24,325	-\$24,325	\$0	-\$24,325
98	593.300	Vegetation Amortization	\$0	\$0	\$0	E-98	\$0	\$0	85.9229%	\$0	\$0	\$0	\$0
99	594.000	Distrb. Maintenance of Underground Line	\$937,479	\$470,457	\$467,022	E-99	\$153,935	\$1,091,414	85.9229%	-\$9,087	\$928,688	\$544,432	\$384,256
100	595.000	Distrb. Maintenance of Line Transformers	\$81,579	\$62,850	\$18,729	E-100	\$20,565	\$102,144	85.9229%	\$1,459	\$89,224	\$73,132	\$16,092
101	596.000	Distrb. Maintenance of St Lights/Signal	\$432,860	\$278,586	\$154,274	E-101	\$91,154	\$524,014	85.9229%	\$4,500	\$454,748	\$322,191	\$132,557
102	597.000	Distrb. Maintenance of Meters	\$346,718	\$311,571	\$35,147	E-102	\$101,947	\$448,665	85.9229%	\$6,906	\$392,412	\$362,213	\$30,199
103	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$206,200	\$118,459	\$87,741	E-103	\$38,760	\$244,960	85.9229%	\$2,403	\$212,880	\$137,490	\$75,390
104		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$14,900,064	\$3,683,557	\$11,216,507		\$1,209,701	\$16,109,765		-\$413,794	\$13,422,016	\$4,263,021	\$9,158,995
105		TOTAL DISTRIBUTION EXPENSES	\$22,882,247	\$8,510,910	\$14,371,337		\$2,890,755	\$25,773,002		-\$322,936	\$21,815,809	\$9,858,852	\$11,956,957
106		CUSTOMER ACCOUNTS EXPENSE											

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
107	901.000	Customer Accounts Supervision	\$137,863	\$123,179	\$14,684	E-107	\$46,359	\$184,222	89.0402%	\$2,866	\$166,897	\$148,432	\$18,465
108	902.000	Customer Acts. Meter Reading Expense	\$2,851,105	\$1,453,896	\$1,397,209	E-108	\$475,718	\$3,326,823	89.0402%	\$28,684	\$2,990,894	\$1,746,816	\$1,244,078
109	903.000	Customer Records & Collection	\$4,660,017	\$3,194,923	\$1,465,094	E-109	\$1,045,386	\$5,705,403	89.0402%	\$818,558	\$5,898,661	\$3,845,818	\$2,052,843
110	904.000	Uncollectible Accounts	\$1,177,554	\$0	\$1,177,554	E-110	\$0	\$1,177,554	89.0402%	\$691,817	\$1,740,313	\$0	\$1,740,313
111	905.000	Misc. Customer Accounts Expense	\$221,874	\$2,181	\$219,693	E-111	-\$15,675	\$206,199	89.0402%	\$32	\$183,632	\$2,610	\$181,022
112		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,048,413	\$4,774,179	\$4,274,234		\$1,551,788	\$10,600,201		\$1,541,957	\$10,980,397	\$5,743,676	\$5,236,721
113		CUSTOMER SERVICE & INFO. EXP.											
114	907.000	Customer Service Supervision	\$108,646	\$99,980	\$8,666	E-114	\$32,714	\$141,360	89.0402%	\$2,326	\$128,193	\$120,477	\$7,716
115	908.000	Customer Assistance Expense	\$228,078	\$204,126	\$23,952	E-115	\$66,791	\$294,869	89.0402%	\$52,434	\$314,986	\$245,974	\$69,012
116	908.100	Retail Indut Cust Assistance - Retail	\$3,953,061	\$1,205,387	\$2,747,674	E-116	\$394,618	\$4,347,679	89.0402%	\$28,041	\$3,899,223	\$1,452,500	\$2,446,723
117	908.200	Cust Program Collaborative Exp. - MO Only	\$0	\$0	\$0	E-117	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
118	908.300	Wholesale Customer Assistance - Wholesale	\$0	\$0	\$0	E-118	\$0	\$0	89.0402%	\$0	\$0	\$0	\$0
119	908.400	Retail Commercial Cust Assist - Retail	\$0	\$0	\$0	E-119	\$0	\$0	89.0402%	\$0	\$0	\$0	\$0
120	908.500	Retail Residential Cust Assist - Retail	\$0	\$0	\$0	E-120	\$0	\$0	89.0402%	\$0	\$0	\$0	\$0
121	908.600	Low Income Weatherization Program	\$0	\$0	\$0	E-121	\$0	\$0	89.0402%	\$0	\$0	\$0	\$0
122	908.700	MO Low Inc Weather ER-2014-0351	\$0	\$0	\$0	E-122	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
123	908.800	Solar Rebate Amortization ER-2016-0023	\$0	\$0	\$0	E-123	\$0	\$0	89.0402%	\$0	\$0	\$0	\$0
124	908.900	Energy Efficiency Cost Recovery	\$0	\$0	\$0	E-124	\$0	\$0	89.0402%	\$0	\$0	\$0	\$0
125	909.000	Information & Instructional Advertising	\$67,984	\$0	\$67,984	E-125	-\$35,863	\$32,121	89.0402%	\$0	\$28,601	\$0	\$28,601
126	910.000	Misc. Customer Service Expense	\$17,946	\$0	\$17,946	E-126	\$0	\$17,946	89.0402%	\$0	\$15,979	\$0	\$15,979
127		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$4,375,715	\$1,509,493	\$2,866,222		\$458,260	\$4,833,975		\$82,801	\$4,386,982	\$1,818,951	\$2,568,031
128		SALES EXPENSES											
129	912.000	Demonstrating & Selling Expenses - SE	\$93,866	\$64,484	\$29,382	E-129	\$21,099	\$114,965	89.0402%	\$1,500	\$103,865	\$77,703	\$26,162
130	916.000	Misc. Sales Expenses - SE	\$0	\$0	\$0	E-130	\$0	\$0	89.0402%	\$0	\$0	\$0	\$0
131		TOTAL SALES EXPENSES	\$93,866	\$64,484	\$29,382		\$21,099	\$114,965		\$1,500	\$103,865	\$77,703	\$26,162
132		ADMIN. & GENERAL EXPENSES											
133		OPERATION- ADMIN. & GENERAL EXP.											
134	920.000	Administrative & General Salaries	\$9,007,650	\$10,277,399	-\$1,269,749	E-134	\$2,914,501	\$11,922,151	88.3765%	\$224,215	\$10,760,595	\$12,278,936	-\$1,518,341
135	921.000	Office Supplies & Expenses	\$4,171,990	\$0	\$4,171,990	E-135	-\$637,449	\$3,534,541	88.3765%	\$0	\$3,123,704	\$0	\$3,123,704
136	922.000	Administrative Expenses Transferred - Credit	-\$12,775,595	-\$2,507,656	-\$10,267,939	E-136	-\$715,144	-\$13,490,739	88.3765%	-\$58,369	-\$11,981,012	-\$2,999,687	-\$8,981,325
137	923.000	Outside Services Employed	\$28,130,259	\$39,638	\$28,090,621	E-137	-\$1,965,102	\$26,165,157	88.3765%	\$227,258	\$23,351,108	\$47,414	\$23,303,694
138	924.000	Property Insurance	\$2,989,173	-\$54	\$2,989,227	E-138	\$2,072,165	\$5,061,338	88.3765%	\$0	\$4,473,033	-\$64	\$4,473,097
139	925.000	Injuries and Damages	\$38,258	\$6,935	\$31,323	E-139	\$2,738,953	\$2,777,211	88.3765%	\$0	\$2,454,402	\$8,134	\$2,446,268
140	926.000	Employee Pensions and Benefits	\$24,709,287	\$9,029,867	\$15,679,420	E-140	\$1,633,406	\$26,342,693	88.3765%	-\$1,458,931	\$21,821,820	\$7,242,336	\$14,579,484
141	928.000	Regulatory Commission Expenses	\$1,728,879	\$0	\$1,728,879	E-141	\$0	\$1,728,879	100.0000%	-\$552,801	\$1,176,078	\$0	\$1,176,078
142	929.000	Duplicate Charges - Credit	-\$297,409	\$0	-\$297,409	E-142	\$0	-\$297,409	88.3765%	\$0	-\$262,840	\$0	-\$262,840
143	930.000	General Advertising Expense	\$694,110	\$40,815	\$653,295	E-143	\$153,942	\$848,052	88.3765%	\$312	\$749,791	\$48,186	\$701,605
144	931.000	Admin & General - Rents	\$14,320	\$0	\$14,320	E-144	-\$2,074	\$12,246	88.3765%	\$0	\$10,823	\$0	\$10,823
145		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$58,410,922	\$16,886,944	\$41,523,978		\$6,193,198	\$64,604,120		-\$1,618,316	\$55,677,502	\$16,625,255	\$39,052,247
146		MAINT., ADMIN. & GENERAL EXP.											
147	935.000	Maintenance of General Plant	\$612,361	\$100,010	\$512,351	E-147	\$32,724	\$645,085	88.3765%	\$2,079	\$572,183	\$119,385	\$452,798
148		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$612,361	\$100,010	\$512,351		\$32,724	\$645,085		\$2,079	\$572,183	\$119,385	\$452,798
149		TOTAL ADMIN. & GENERAL EXPENSES	\$59,023,283	\$16,986,954	\$42,036,329		\$6,225,922	\$65,249,205		-\$1,616,237	\$56,249,685	\$16,744,640	\$39,505,045
150		INTEREST ON CUSTOMER DEPOSITS											
151	431.100	Customer Deposit Interest	\$0	\$0	\$0	E-151	\$0	\$0	100.0000%	\$601,033	\$601,033	\$0	\$601,033

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
152		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0		\$0	\$0		\$601,033	\$601,033	\$0	\$601,033
153		DEPRECIATION EXPENSE											
154	403.000	Depreciation Expense, Dep. Exp.	\$0	See note (1)	See note (1)	E-154	See note (1)	\$0	88.2800%	\$97,632,787	\$97,632,787	See note (1)	See note (1)
155		TOTAL DEPRECIATION EXPENSE	\$0	\$0	\$0		\$0	\$0		\$97,632,787	\$97,632,787	\$0	\$0
156		AMORTIZATION EXPENSE											
157	403.003	MO Iatan 1 Amort O&M ER-2010-0130	-\$50,852	\$0	-\$50,852	E-157	\$0	-\$50,852	100.0000%	\$0	-\$50,852	\$0	-\$50,852
158	403.009	MO Iatan II Amort O&M ER-2011-0004	\$49,716	\$0	\$49,716	E-158	\$0	\$49,716	100.0000%	\$0	\$49,716	\$0	\$49,716
159	403.011	MO PlmPt Amort O&M ER-2011-0004	-\$43	\$0	-\$43	E-159	\$0	-\$43	100.0000%	\$0	-\$43	\$0	-\$43
160	403.012	Amort of 5-22-11 tornado- MO only	\$156,879	\$0	\$156,879	E-160	\$0	\$156,879	100.0000%	-\$33,889	\$122,990	\$0	\$122,990
161	403.013	Plant-In-Service Accounting (PISA)	-\$5,482	\$0	-\$5,482	E-161	\$0	-\$5,482	100.0000%	\$635,350	\$629,868	\$0	\$629,868
162	403.014	MO Stub Period TCJA ER-2019-0374	-\$97,737	\$0	-\$97,737	E-162	\$0	-\$97,737	100.0000%	-\$2,247,953	-\$2,345,690	\$0	-\$2,345,690
163	403.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-163	\$0	\$0	100.0000%	\$1,256,204	\$1,256,204	\$0	\$1,256,204
164	403.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-164	\$0	\$0	100.0000%	\$1,987	\$1,987	\$0	\$1,987
165	403.000	Carrying Costs Iatan 1	\$0	\$0	\$0	E-165	\$0	\$0	100.0000%	\$84,729	\$84,729	\$0	\$84,729
166	403.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-166	\$0	\$0	100.0000%	\$44,828	\$44,828	\$0	\$44,828
167	403.000	Solar Rebate Amorization	\$0	\$0	\$0	E-167	\$0	\$0	100.0000%	\$2,244,916	\$2,244,916	\$0	\$2,244,916
168	403.000	Amortization of Riverton Environmental Costs	\$0	\$0	\$0	E-168	\$0	\$0	100.0000%	\$1,133,275	\$1,133,275	\$0	\$1,133,275
169	403.000	Asbury Retirement Amortization	\$0	\$0	\$0	E-169	\$4,367,194	\$4,367,194	100.0000%	\$0	\$4,367,194	\$0	\$4,367,194
170	404.000	Amortization of Electric Plant	\$5,060,230	\$0	\$5,060,230	E-170	\$0	\$5,060,230	87.4520%	\$3,426,309	\$7,851,581	\$0	\$7,851,581
171		TOTAL AMORTIZATION EXPENSE	\$5,112,711	\$0	\$5,112,711		\$4,367,194	\$9,479,905		\$6,545,756	\$15,390,703	\$0	\$15,390,703
172		OTHER OPERATING EXPENSES											
173	408.141	Payroll Tax- FICA	\$2,179,498	\$0	\$2,179,498	E-173	\$1,570,563	\$3,750,061	88.6490%	\$0	\$3,324,391	\$1,392,288	\$1,932,103
174	408.144	Payroll Tax- Iatan	\$189,125	\$0	\$189,125	E-174	\$0	\$189,125	88.6490%	\$0	\$167,657	\$0	\$167,657
175	408.511	Payroll Tax- Fed Unemployment	\$13,993	\$0	\$13,993	E-175	\$171,653	\$185,646	88.6490%	\$0	\$164,574	\$152,169	\$12,405
176	408.512	Payroll Tax- State Unemployment	\$69,147	\$0	\$69,147	E-176	\$20,841	\$89,988	88.6490%	\$0	\$79,773	\$18,475	\$61,298
177	408.610	Property Tax	\$27,305,826	\$0	\$27,305,826	E-177	\$0	\$27,305,826	88.7011%	\$586,681	\$24,807,249	\$0	\$24,807,249
178	408.910	Other Taxes- Escorp Franchise Tax	\$26,358	\$0	\$26,358	E-178	\$0	\$26,358	0.0000%	\$0	\$0	\$0	\$0
179	408.930	Other Taxes- City Tax or Fee	\$10,000,074	\$0	\$10,000,074	E-179	\$0	\$10,000,074	0.0000%	\$0	\$0	\$0	\$0
180		TOTAL OTHER OPERATING EXPENSES	\$39,784,021	\$0	\$39,784,021		\$1,763,057	\$41,547,078		\$586,681	\$28,543,644	\$1,562,932	\$26,980,712
181		TOTAL OPERATING EXPENSE	\$333,465,386	\$48,580,825	\$284,884,561		\$54,203,701	\$387,669,087		\$107,402,041	\$440,994,898	\$55,695,392	\$287,666,719
182		NET INCOME BEFORE TAXES	\$160,633,672					\$106,429,971		-\$37,323,236	\$110,400,962		
183		INCOME TAXES											
184	409.100	Current Income Taxes	\$0	See note (1)	See note (1)	E-184	See note (1)	\$0	92.6288%	\$19,361,641	\$19,361,641	See note (1)	See note (1)
185		TOTAL INCOME TAXES	\$0					\$0		\$19,361,641	\$19,361,641		
186		DEFERRED INCOME TAXES											
187	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$0	See note (1)	See note (1)	E-187	See note (1)	\$0	88.3765%	-\$1,004,167	-\$1,004,167	See note (1)	See note (1)
188	411.000	Amortization of Deferred ITC	\$0			E-188		\$0	100.0000%	-\$344,819	-\$344,819		
189	411.411	Amort of Excess Deferred Income Taxes	\$0			E-189		\$0	100.0000%	\$0	\$0		
190	411.183	Amortization of Protected and Unprotected Excess ADIT	\$0			E-190		\$0	100.0000%	-\$8,208,625	-\$8,208,625		
191	411.000	Amortization of EADIT related to Asbury	\$0			E-191		\$0	100.0000%	\$0	\$0		
192		TOTAL DEFERRED INCOME TAXES	\$0					\$0		-\$9,557,611	-\$9,557,611		
193		NET OPERATING INCOME	\$160,633,672					\$106,429,971		-\$47,127,266	\$100,596,932		

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Income Statement Detail

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Revenue- MO only		\$0	\$0	\$0	\$0	\$19,823,684	\$19,823,684
	1. To remove fuel adjustment charge (FAC). (Newkirk)		\$0	\$0		\$0	\$69,190	
	2. To remove unbilled revenue. (Newkirk)		\$0	\$0		\$0	\$9,802,736	
	3. To remove franchise tax revenue. (Newkirk)		\$0	\$0		\$0	-\$9,148,128	
	4. To adjust for billing adjustment. (Cox)		\$0	\$0		\$0	\$1,761,823	
	5. To include revenues from ER-2019-0374. (Newkirk)		\$0	\$0		\$0	-\$945,265	
	6. To include update period adjustments. (Cox, Bocklage, Roling)		\$0	\$0		\$0	\$17,014,774	
	7. To include large customer annualization. (Bocklage)		\$0	\$0		\$0	-\$945,976	
	8. To include weather and days adjustment. (Cox, Bocklage)		\$0	\$0		\$0	-\$3,415,693	
	9. To include rate switching and large customer normalization. (Cox, Bocklage)		\$0	\$0		\$0	\$130,981	
	10. To include growth adjustment. (Cox, Bocklage)		\$0	\$0		\$0	\$2,733,517	
	11. To include elimination adjustment. (Cox, Bocklage, Roling)		\$0	\$0		\$0	\$2,130,930	
	12. To include pre-MEEIA revenues. (Bocklage)		\$0	\$0		\$0	\$594,981	
	13. To include load adjustment. (Roling)		\$0	\$0		\$0	\$119,427	
	14. To include Tax Cut adjustment. (Roling)		\$0	\$0		\$0	-\$79,613	
Rev-4	Sales for Resale - Off System	447.000	\$0	\$0	\$0	\$0	\$49,153,217	\$49,153,217
	1. To annualize SPP IM sales. (Foster)		\$0	\$0		\$0	\$49,153,217	
Rev-9	Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	\$327,562	\$327,562
	1. To normalize forfeited discounts. (Newkirk)		\$0	\$0		\$0	\$327,562	
Rev-10	Reconnect/Misc.	451.000	\$0	\$0	\$0	\$0	\$2,662,850	\$2,662,850
	1. To normalize MO reconnect charges. (Newkirk)		\$0	\$0		\$0	\$42,965	
	2. To include non-FAC operating revenue for the wind projects. (Bolin)		\$0	\$0		\$0	\$2,619,885	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	\$43,747	\$43,747
	1. To normalize miscellaneous rent revenue. (Newkirk)		\$0	\$0		\$0	\$43,747	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$693,269	-\$693,269
	1. To normalize other electric revenue. (Newkirk)		\$0	\$0		\$0	-\$145,850	
	2. To remove off system revenues (Accounts 4560881-456084), (Newkirk)		\$0	\$0		\$0	-\$547,419	
Rev-13	Other Electric Revenue - Direct Assigned	456.030	\$0	\$0	\$0	\$0	\$9,228	\$9,228

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To normalize other direct assigned electric revenue. (Newkirk)		\$0	\$0		\$0	\$9,228	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$1,248,214	-\$1,248,214
	1. To normalize SPP transmission revenues. (Foster)		\$0	\$0		\$0	\$258,404	
	2. To remove Missouri non-jurisdictional SPP transmission revenue.		\$0	\$0		\$0	-\$1,506,618	
E-4	Operation Supervision & Engineering	500.000	\$322,992	-\$59,982	\$263,010	\$19,703	\$0	\$19,703
	1. Adjustment for dues and donations. (Horton)		\$0	\$9,837		\$0	\$0	
	2. To normalize travel and training expense. (Horton)		\$0	\$52,660		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$322,992	\$0		\$0	\$0	
	4. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$19,703	\$0	
	5. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$6,508		\$0	\$0	
	6. To normalize latan O&M expense to a six year average. (Sarver)		\$0	-\$41,915		\$0	\$0	
	7. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	-\$6,602		\$0	\$0	
	8. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	-\$65,179		\$0	\$0	
	9. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	-\$15,291		\$0	\$0	
E-6	Fuel	501.000	\$171,957	\$4,658,121	\$4,830,078	\$3,629	\$2,088,832	\$2,092,461
	1. To normalize travel and training expense. (Horton)		\$0	\$307		\$0	\$0	
	2. To annualize Fuel Expense. (McMellen)		\$0	\$4,657,814		\$0	\$0	
	3. To remove SWPA from Test Year. (A. Niemeier)		\$0	\$0		\$0	\$2,088,832	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$171,957	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$3,629	\$0	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$32,068	\$32,068
	1. To remove sales of ash. (Newkirk)		\$0	\$0		\$0	\$32,068	
E-8	Steam Expenses	502.000	\$384,954	\$221,421	\$606,375	\$5,941	\$0	\$5,941
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$384,954	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$5,941	\$0	
	3. To remove Asbury O&M from test year. (Sarver)		\$0	-\$13,145		\$0	\$0	
	4. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$53,409		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	\$28,261		\$0	\$0	
	6. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$136,729		\$0	\$0	
	7. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	\$16,167		\$0	\$0	
E-9	Electric Expenses	505.000	\$351,401	-\$87,251	\$264,150	\$15,223	\$0	\$15,223
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$351,401	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$15,223	\$0	
	3. To remove Asbury O&M from test year. (Sarver)		\$0	-\$78,692		\$0	\$0	
	4. To normalize latan O&M expense to a six year average. (Sarver)		\$0	-\$7,036		\$0	\$0	
	5. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	-\$1,347		\$0	\$0	
	6. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	-\$243		\$0	\$0	
	7. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	\$67		\$0	\$0	
E-10	Misc. Steam Power Expense	506.000	\$170,970	-\$69,313	\$101,657	\$6,216	\$0	\$6,216
	1. Adjustment for dues and donations. (Horton)		\$0	\$14		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$170,970	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$6,216	\$0	
	4. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$4,053		\$0	\$0	
	5. To remove Asbury O&M from test year. (Sarver)		\$0	-\$108,517		\$0	\$0	
	6. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$39,918		\$0	\$0	
	7. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	\$3,473		\$0	\$0	
	8. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$27,007		\$0	\$0	
	9. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	-\$35,261		\$0	\$0	
E-11	Rents	507.000	-\$48	\$14,523	\$14,475	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		-\$48	\$0		\$0	\$0	
	2. To normalize latan O&M expense to a six year average. (Sarver)		\$0	-\$53		\$0	\$0	
	3. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$14,633		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	-\$57		\$0	\$0	
E-15	Maintenance Supervision	510.000	\$210,028	-\$108,511	\$101,517	\$10,048	\$0	\$10,048
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$210,028	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$10,048	\$0	
	3. To remove Asbury O&M from test year. (Sarver)		\$0	-\$27,955		\$0	\$0	
	4. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$2,415		\$0	\$0	
	5. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	\$2,464		\$0	\$0	
	6. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	-\$7,124		\$0	\$0	
	7. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	-\$78,311		\$0	\$0	
E-17	Maintenance of Structures	511.000	\$138,015	-\$44,498	\$93,517	\$8,038	\$0	\$8,038
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$138,015	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$8,038	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$113		\$0	\$0	
	4. To remove Asbury O&M from test year. (Sarver)		\$0	-\$80,524		\$0	\$0	
	5. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$10,060		\$0	\$0	
	6. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	-\$29,127		\$0	\$0	
	7. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$43,958		\$0	\$0	
	8. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	\$11,022		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	\$252,625	-\$17,759	\$234,866	\$7,445	\$0	\$7,445
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$252,625	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$7,445	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$665		\$0	\$0	
	4. To remove Asbury O&M from test year. (Sarver)		\$0	-\$309,471		\$0	\$0	
	5. To normalize latan O&M expense to a six year average. (Sarver)		\$0	-\$186,612		\$0	\$0	
	6. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	\$227,997		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	7. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$82,937		\$0	\$0	
	8. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	\$168,055		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	\$68,165	\$223,217	\$291,382	\$3,433	\$0	\$3,433
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$68,165	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$3,433	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$14,790		\$0	\$0	
	4. To remove Asbury O&M from test year. (Sarver)		\$0	-\$43,664		\$0	\$0	
	5. To normalize latan O&M expense to a six year average. (Sarver)		\$0	-\$7,980		\$0	\$0	
	6. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	\$146,028		\$0	\$0	
	7. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$6,311		\$0	\$0	
	8. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	\$137,312		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	\$61,153	-\$130,607	-\$69,454	\$4,245	\$0	\$4,245
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$61,153	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$4,245	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$301		\$0	\$0	
	4. To remove Asbury O&M from test year. (Sarver)		\$0	-\$167,539		\$0	\$0	
	5. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$10,941		\$0	\$0	
	6. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	-\$1,822		\$0	\$0	
	7. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$329		\$0	\$0	
	8. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	\$27,785		\$0	\$0	
E-26	Operation Surperv/ & Engin. Hydro	535.000	\$10,807	\$516	\$11,323	\$768	\$0	\$768
	1. To normalize travel and training expense. (Horton)		\$0	\$815		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$10,807	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$768	\$0	
	4. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	-\$299		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-27	Hydraulic Expenses	537.000	\$1,741	\$15,868	\$17,609	\$119	\$0	\$119
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$1,741	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$119	\$0	
	3. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	\$15,868		\$0	\$0	
E-28	Electric Expense Hydro	538.000	\$8,987	-\$23,933	-\$14,946	\$613	\$0	\$613
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$8,987	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$613	\$0	
	3. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	-\$23,933		\$0	\$0	
E-29	Misc. Hydraulic Power Gen. Expenses	539.000	\$23,323	-\$3,167	\$20,156	\$1,627	\$0	\$1,627
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$23,323	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,627	\$0	
	3. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	-\$3,167		\$0	\$0	
E-32	Maintenance Superv. & Engineering	541.000	\$9,010	\$1,148	\$10,158	\$641	\$0	\$641
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$9,010	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$641	\$0	
	3. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	\$1,148		\$0	\$0	
E-33	Maintenance of Structures - Maint.	542.000	\$10,560	\$3,441	\$14,001	\$710	\$0	\$710
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$10,560	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$710	\$0	
	3. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	\$3,441		\$0	\$0	
E-34	Maint. of Reservoirs, Dams & Waterways	543.000	\$17,597	\$34,804	\$52,401	\$1,244	\$0	\$1,244
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$17,597	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,244	\$0	
	3. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	\$34,804		\$0	\$0	
E-35	Maintenance of Electric Plant	544.000	\$11,237	\$3,838	\$15,075	\$792	\$0	\$792

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$11,237	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$792	\$0	
	3. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	\$3,838		\$0	\$0	
E-36	Maint. of Misc. Hydraulic Plant	545.000	\$24,089	\$0	\$24,089	\$1,708	\$0	\$1,708
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$24,089	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,708	\$0	
E-41	Operation Superv. & Engineering	546.000	\$267,579	-\$18,106	\$249,473	\$18,901	\$0	\$18,901
	1. To normalize travel and training expense. (Horton)		\$0	\$725		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$267,579	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$18,901	\$0	
	4. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$15,708		\$0	\$0	
	5. To normalize wind projects non-labor, non-fuel O&M costs. (Sarver)		\$0	\$28,700		\$0	\$0	
	6. To normalize Energy Center O&M expense to a five year average. (Sarver)		\$0	\$621		\$0	\$0	
	7. To normalize State Line Unit 1 O&M expense to a five year average. (Sarver)		\$0	-\$1,133		\$0	\$0	
	8. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	-\$25,536		\$0	\$0	
	9. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest. (Sarver)		\$0	-\$215		\$0	\$0	
	10. To normalize State Line Comon O&M expense to a six year average for Empire's ownership interest. (Sarver)		\$0	-\$5,560		\$0	\$0	
E-42	Fuel - Operation OP	547.000	\$0	\$10,222,615	\$10,222,615	\$0	\$0	\$0
	1. To annualize Fuel Expense. (McMellen)		\$0	\$10,222,615		\$0	\$0	
E-44	Generation Expenses	548.000	\$940,624	\$317,755	\$1,258,379	\$52,468	\$0	\$52,468
	1. Adjustment for dues and donations. (Horton)		\$0	\$100		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$940,624	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$52,468	\$0	
	4. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$29,717		\$0	\$0	
	5. To normalize wind projects non-labor, non-fuel O&M costs. (Sarver)		\$0	\$305,698		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	6. To normalize Energy Center O&M expense to a five year average. (Sarver)		\$0	-\$28,881		\$0	\$0	
	7. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest. (Sarver)		\$0	\$62,835		\$0	\$0	
	8. To normalize State Line Comon O&M expense to a six year average for Empire's ownership interest. (Sarver)		\$0	\$7,720		\$0	\$0	
E-45	Misc. Other Power Generation Expense	549.000	\$72,050	\$628,939	\$700,989	\$4,675	\$0	\$4,675
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$72,050	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$4,675	\$0	
	3. To adjust Riverton 12 tracker Regulatory Asset Amortization. (Sarver)		\$0	\$654,347		\$0	\$0	
	4. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$28,598		\$0	\$0	
	5. To normalize wind projects non-labor, non-fuel O&M costs. (Sarver)		\$0	\$112,332		\$0	\$0	
	6. To normalize Energy Center O&M expense to a five year average. (Sarver)		\$0	\$4,069		\$0	\$0	
	7. To normalize State Line Unit 1 O&M expense to a five year average. (Sarver)		\$0	-\$2,376		\$0	\$0	
	8. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest. (Sarver)		\$0	\$11,481		\$0	\$0	
	9. To normalize State Line Comon O&M expense to a six year average for Empire's ownership interest. (Sarver)		\$0	-\$122,316		\$0	\$0	
E-48	Prod Comb. - Maintenance Superv & Engin.	551.000	\$295,305	\$93,564	\$388,869	\$20,992	\$0	\$20,992
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$295,305	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$20,992	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$9,290		\$0	\$0	
	4. To normalize wind projects non-labor, non-fuel O&M costs. (Sarver)		\$0	\$108,124		\$0	\$0	
	5. To normalize State Line Unit 1 O&M expense to a five year average. (Sarver)		\$0	\$517		\$0	\$0	
	6. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	-\$562		\$0	\$0	
	7. To normalize State Line Common O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	-\$5,225		\$0	\$0	
E-49	Prod Comb Turbo - Main. Of Structures	552.000	\$32,340	\$13,642	\$45,982	\$1,733	\$0	\$1,733
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$32,340	\$0		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,733	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$19,821		\$0	\$0	
	4. To normalize wind projects non-labor, non-fuel O&M costs. (Sarver)		\$0	\$5,383		\$0	\$0	
	5. To normalize State Line Unit 1 O&M expense to a five year average. (Sarver)		\$0	\$8,620		\$0	\$0	
	6. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	\$12,375		\$0	\$0	
	7. To normalize State Line Common O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	\$7,085		\$0	\$0	
E-50	Prod - Maint of Gen & Electric Plant	553.000	\$298,401	\$15,841,737	\$16,140,138	\$15,148	\$0	\$15,148
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$298,401	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$15,148	\$0	
	3. To adjust Riverton 12 tracker Regulatory Asset Amortization. (Sarver)		\$0	\$5,889,121		\$0	\$0	
	4. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$294,826		\$0	\$0	
	5. To include non-FAC operating expenses for the wind projects. (Sarver)		\$0	\$8,415,724		\$0	\$0	
	6. To normalize wind projects non-labor, non-fuel O&M costs. (Sarver)		\$0	\$20,384		\$0	\$0	
	7. To normalize Energy Center O&M expense to a five year average. (Sarver)		\$0	\$284,787		\$0	\$0	
	8. To normalize State Line Unit 1 O&M expense to a five year average. (Sarver)		\$0	\$311,593		\$0	\$0	
	9. To normalize Iatan O&M expense to a six year average. (Sarver)		\$0	-\$66		\$0	\$0	
	10. To normalize Iatan Common O&M expense to a six year average. (Sarver)		\$0	-\$108		\$0	\$0	
	11. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	\$656,642		\$0	\$0	
	12. To normalize State Line Common O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	-\$31,166		\$0	\$0	
E-51	Prod Maint Misc Other Power Gener.	554.000	\$146,218	\$2,398,340	\$2,544,558	\$8,693	\$0	\$8,693
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$146,218	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$8,693	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$31,110		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To include non-FAC operating expenses for the wind projects. (Sarver)		\$0	\$2,406,882		\$0	\$0	
	5. To normalize wind projects non-labor, non-fuel O&M costs. (Sarver)		\$0	\$43,067		\$0	\$0	
	6. To normalize Energy Center O&M expense to a five year average. (Sarver)		\$0	-\$26,262		\$0	\$0	
	7. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	-\$4,783		\$0	\$0	
	8. To normalize State Line Common O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	\$10,546		\$0	\$0	
E-55	Purchased Power (Energy Only)	555.000	\$0	-\$5,356,254	-\$5,356,254	\$0	\$0	\$0
	1. To annualize Purchased Power Expense - Energy. (McMellen)		\$0	-\$19,040,654		\$0	\$0	
	2. To annualize Purchased Power Expense - Demand. (McMellen)		\$0	\$11,407,804		\$0	\$0	
	3. To annualize Plum Point O&M variable costs. (McMellen)		\$0	\$2,541,193		\$0	\$0	
	4. To annualize SPP IM Expense (Ancillary & Misc.). (Foster).		\$0	-\$264,597		\$0	\$0	
E-56	System Control & Load Dispatching	556.000	\$560,184	\$3,303,396	\$3,863,580	\$38,313	\$0	\$38,313
	1. Adjustment for lease expense. (Horton)		\$0	\$3,084,350		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$560,184	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$38,313	\$0	
	4. To include non-FAC operating expenses for the wind projects. (Sarver)		\$0	\$213,000		\$0	\$0	
	5. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$5		\$0	\$0	
	6. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	\$20		\$0	\$0	
	7. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$61		\$0	\$0	
	8. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	\$5,953		\$0	\$0	
	9. To normalize State Line Common O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	\$7		\$0	\$0	
E-57	Other Expense - Power Supply	557.000	\$4,111	\$39,341	\$43,452	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$4,111	\$0		\$0	\$0	
	2. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$3,791		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	\$4,242		\$0	\$0	
	4. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$12,611		\$0	\$0	
	5. To normalize Plum Point O&M expense to a five year average. (Sarver)		\$0	\$18,697		\$0	\$0	
E-63	Operation Superv. and Engin.	560.000	\$28,234	\$29,694	\$57,928	\$2,007	\$0	\$2,007
	1. To normalize travel and training expense. (Horton)		\$0	\$29,694		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$28,234	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$2,007	\$0	
E-64	Transmission Expense	561.000	\$181,138	\$0	\$181,138	\$11,370	\$0	\$11,370
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$181,138	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$11,370	\$0	
E-65	Station Expenses	562.000	\$35,023	\$4,423	\$39,446	\$1,873	\$0	\$1,873
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$35,023	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,873	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$2,062		\$0	\$0	
	4. To normalize State Line Unit 1 O&M expense to a five year average. (Sarver)		\$0	\$1,168		\$0	\$0	
	5. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	\$348		\$0	\$0	
	6. To normalize State Line Common O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	\$845		\$0	\$0	
E-66	Overhead Line Expenses	563.000	\$8,273	\$0	\$8,273	\$156	\$0	\$156
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$8,273	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$156	\$0	
E-67	Transmission of Electric By Others	565.000	\$0	-\$701,598	-\$701,598	\$0	\$0	\$0
	1. To normalize SPP transmission expense. (Foster)		\$0	-\$1,535,347		\$0	\$0	
	2. To adjust Transmission of Electricity by Others to reflect Staff's annualized Entergy Transmission contract expense increases. (Sarver)		\$0	\$833,749		\$0	\$0	
E-68	Misc. Transmission Expenses	566.000	\$2,771	\$38	\$2,809	\$197	\$0	\$197

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$2,771	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$197	\$0	
	3. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$11		\$0	\$0	
	4. To normalize latan Common O&M expense to a six year average. (Sarver)		\$0	\$27		\$0	\$0	
E-72	Maintenance Supervision & Engin.	568.000	\$10,956	\$0	\$10,956	\$779	\$0	\$779
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$10,956	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$779	\$0	
E-73	Trans Maintenance of Structures	569.000	\$158	\$0	\$158	\$11	\$0	\$11
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$158	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$11	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$288,613	\$556	\$289,169	\$16,635	\$0	\$16,635
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$288,613	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$16,635	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$135		\$0	\$0	
	4. To remove Asbury O&M from test year. (Sarver)		\$0	-\$20		\$0	\$0	
	5. To normalize latan O&M expense to a six year average. (Sarver)		\$0	\$430		\$0	\$0	
	6. To normalize latan 2 O&M expense to a six year average. (Sarver)		\$0	\$11		\$0	\$0	
E-75	Trans Maintenance of Overhead Lines	571.000	\$53,545	\$0	\$53,545	\$3,685	\$0	\$3,685
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$53,545	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$3,685	\$0	
E-76	Tracker Adjustment - MO Only	571.100	\$582	\$0	\$582	\$0	-\$61,980	-\$61,980
	1. To remove Vegetation Management Tracker from Test Year. (A. Niemeier)		\$0	\$0		\$0	-\$61,980	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$582	\$0		\$0	\$0	
E-81	Distrb. - Operation Supervision & Engin.	580.000	\$215,471	\$42,017	\$257,488	\$15,127	\$0	\$15,127
	1. Adjustment for dues and donations. (Horton)		\$0	\$350		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To normalize travel and training expense. (Horton)		\$0	\$41,667		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$215,471	\$0		\$0	\$0	
	4. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$15,127	\$0	
E-82	Distrb. - Station Expense	582.000	\$41,598	\$0	\$41,598	\$1,991	\$0	\$1,991
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$41,598	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,991	\$0	
E-83	Distrb. - Overhead Line Expense	583.000	\$325,518	-\$247	\$325,271	\$16,637	\$0	\$16,637
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$325,518	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$16,637	\$0	
	3. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	-\$250		\$0	\$0	
	4. To remove Asbury O&M from test year. (Sarver)		\$0	\$3		\$0	\$0	
E-84	Distrb. - Underground Line Expenses	584.000	\$36,018	\$0	\$36,018	\$1,848	\$0	\$1,848
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$36,018	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,848	\$0	
E-85	Distrb. - Street Lighting & Signal System Exp.	585.000	\$147	\$0	\$147	\$10	\$0	\$10
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$147	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$10	\$0	
E-86	Distrb. - Meters	586.000	\$761,067	-\$13	\$761,054	\$45,832	\$0	\$45,832
	1. Adjustment for dues and donations. (Horton)		\$0	\$20		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$761,067	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$45,832	\$0	
	4. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$43		\$0	\$0	
	5. To normalize Ozark Beach Hydro O&M expense to a five year average. (Sarver)		\$0	-\$76		\$0	\$0	
E-87	Distrb. - Customer Installations Expense	587.000	\$90,578	-\$36	\$90,542	\$2,506	\$0	\$2,506
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$90,578	\$0		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$2,506	\$0	
	3. To normalize State Line CC O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	-\$36		\$0	\$0	
E-88	Distrb. - Misc. Distribution Expense	588.000	\$109,124	\$59,812	\$168,936	\$6,907	\$0	\$6,907
	1. Adjustment for dues and donations. (Horton)		\$0	\$715		\$0	\$0	
	2. To normalize travel and training expense. (Horton)		\$0	\$58,609		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$6,907	\$0	
	4. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$30		\$0	\$0	
	5. To remove Asbury O&M from test year. (Sarver)		\$0	\$404		\$0	\$0	
	6. To normalize Energy Center O&M expense to a five year average. (Sarver)		\$0	\$52		\$0	\$0	
	7. To normalize State Line Common O&M expense to a six year average for Empire's ownership interest and net generation ratio. (Sarver)		\$0	\$2		\$0	\$0	
	8. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$109,124	\$0		\$0	\$0	
E-92	Distrb. Maintenance Supervision & Engin.	590.000	\$53,620	\$0	\$53,620	\$3,781	\$0	\$3,781
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$53,620	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$3,781	\$0	
E-93	Distrb. Maintenance of Structures	591.000	\$11,541	\$0	\$11,541	\$625	\$0	\$625
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$11,541	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$625	\$0	
E-94	Distrb. Maintenance of Station Equipment	592.000	\$193,447	\$0	\$193,447	\$10,932	\$0	\$10,932
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$193,447	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$10,932	\$0	
E-95	Distrb. Maintenance of Overhead Lines	593.000	\$540,299	\$4,433	\$544,732	\$23,858	-\$357,478	-\$333,620
	1. Adjustment for dues and donations. (Horton)		\$0	\$135		\$0	\$0	
	2. To normalize travel and training expense. (Horton)		\$0	\$4,242		\$0	\$0	
	3. To remove Vegetation Management Tracker from Test Year. (A. Niemeier)		\$0	\$0		\$0	-\$357,478	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$540,299	\$0		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$23,858	\$0	
	6. To normalize Riverton O&M expense to a five year average. (Sarver)		\$0	\$56		\$0	\$0	
E-96	May 2011 Tornado O & M Amortization- Mo Only	593.100	\$0	\$0	\$0	\$0	-\$77,368	-\$77,368
	1. To move all costs from Joplin Tornado AAO amortization to Account 403.012. (McMellen)		\$0	\$0		\$0	-\$77,368	
E-97	KS Ice Storm Amortization	593.200	\$0	\$0	\$0	\$0	-\$24,325	-\$24,325
	1. To remove amortization associated with Kansas Ice Storm. (A. Niemeier)		\$0	\$0		\$0	-\$24,325	
E-99	Distrb. Maintenance of Underground Line	594.000	\$153,935	\$0	\$153,935	\$7,936	-\$17,023	-\$9,087
	1. To remove Vegetation Management Tracker from Test Year. (A. Niemeier)		\$0	\$0		\$0	-\$17,023	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$153,935	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$7,936	\$0	
E-100	Distrb. Maintenance of Line Transformers	595.000	\$20,565	\$0	\$20,565	\$1,459	\$0	\$1,459
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$20,565	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,459	\$0	
E-101	Distrb. Maintenance of St Lights/Signal	596.000	\$91,154	\$0	\$91,154	\$4,500	\$0	\$4,500
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$91,154	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$4,500	\$0	
E-102	Distrb. Maintenance of Meters	597.000	\$101,947	\$0	\$101,947	\$6,906	\$0	\$6,906
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$101,947	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$6,906	\$0	
E-103	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$38,760	\$0	\$38,760	\$2,403	\$0	\$2,403
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$38,760	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$2,403	\$0	
E-107	Customer Accounts Supervision	901.000	\$40,305	\$6,054	\$46,359	\$2,866	\$0	\$2,866
	1. To normalize travel and training expense. (Horton)		\$0	\$6,054		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$40,305	\$0		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$2,866	\$0	
E-108	Customer Acts. Meter Reading Expense	902.000	\$475,718	\$0	\$475,718	\$28,684	\$0	\$28,684
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$475,718	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$28,684	\$0	
E-109	Customer Records & Collection	903.000	\$1,045,386	\$0	\$1,045,386	\$70,238	\$748,320	\$818,558
	1. To include Customer Payment Fees. (A. Niemeier)		\$0	\$0		\$0	\$748,320	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$1,045,386	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$70,238	\$0	
E-110	Uncollectible Accounts	904.000	\$0	\$0	\$0	\$0	\$691,817	\$691,817
	1. To normalize bad debt. (Caroline)		\$0	\$0		\$0	\$691,817	
E-111	Misc. Customer Accounts Expense	905.000	\$714	-\$16,389	-\$15,675	\$32	\$0	\$32
	1. To adjust Insurance Expense. (Horton)		\$0	-\$14,779		\$0	\$0	
	2. To disallow Advertising Expense. (A. Niemeier)		\$0	-\$1,610		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$714	\$0		\$0	\$0	
	4. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$32	\$0	
E-114	Customer Service Supervision	907.000	\$32,714	\$0	\$32,714	\$2,326	\$0	\$2,326
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$32,714	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$2,326	\$0	
E-115	Customer Assistance Expense	908.000	\$66,791	\$0	\$66,791	\$4,749	\$47,685	\$52,434
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$66,791	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$4,749	\$0	
	3. To amortize Low Income Pilot Program. (Foster)		\$0	\$0		\$0	\$47,685	
E-116	Retail Indut Cust Assistance - Retail	908.100	\$394,406	\$212	\$394,618	\$28,041	\$0	\$28,041
	1. Adjustment for dues and donations. (Horton)		\$0	\$212		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$394,406	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$28,041	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-125	Information & Instructional Advertising	909.000	\$0	-\$35,863	-\$35,863	\$0	\$0	\$0
	1. To disallow Advertising Expense. (A. Niemeier)		\$0	-\$35,863		\$0	\$0	
E-129	Demonstrating & Selling Expenses - SE	912.000	\$21,099	\$0	\$21,099	\$1,500	\$0	\$1,500
	1. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$21,099	\$0		\$0	\$0	
	2. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$1,500	\$0	
E-134	Administrative & General Salaries	920.000	\$3,362,789	-\$448,288	\$2,914,501	\$224,215	\$0	\$224,215
	1. To remove directly allocated APUC Executive Incentive Compensation from test year. (Newkirk)		\$0	-\$448,288		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$3,362,789	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$224,215	\$0	
E-135	Office Supplies & Expenses	921.000	\$0	-\$637,449	-\$637,449	\$0	\$0	\$0
	1. Adjustment for dues and donations. (Horton)		\$0	\$1,302		\$0	\$0	
	2. Adjustment for lease expense. (Horton)		\$0	-\$32,509		\$0	\$0	
	3. To normalize travel and training expense. (Horton)		\$0	\$35,193		\$0	\$0	
	4. To disallow Advertising Expense. (A. Niemeier)		\$0	-\$438		\$0	\$0	
	5. To annualize software expense. (Sarver)		\$0	-\$640,968		\$0	\$0	
	6. To remove Asbury O&M from test year. (Sarver)		\$0	-\$29		\$0	\$0	
E-136	Administrative Expenses Transferred - Credit	922.000	-\$820,511	\$105,367	-\$715,144	-\$58,369	\$0	-\$58,369
	1. Adjustment for dues and donations. (Horton)		\$0	\$16,527		\$0	\$0	
	2. Adjustment for lease expense. (Horton)		\$0	\$95,594		\$0	\$0	
	3. To disallow Advertising Expense. (A. Niemeier)		\$0	-\$6,754		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		-\$820,511	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		-\$58,369	\$0	
E-137	Outside Services Employed	923.000	\$12,969	-\$1,978,071	-\$1,965,102	\$922	\$226,336	\$227,258
	1. Adjustment for outside services. (Horton)		\$0	\$0		\$0	\$319,864	
	2. To remove directly allocated APUC Executive Incentive Compensation from test year. (Newkirk)		\$0	-\$2,124,320		\$0	\$0	
	3. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$12,969	\$0		\$0	\$0	
	4. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$922	\$0	
	5. To remove Asbury O&M from test year. (Sarver)		\$0	-\$10,351		\$0	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	6. To remove non-recoverable test year expenses from the cost of service. (Newkirk)		\$0	\$0		\$0	-\$93,528	
	7. To include non-FAC operating expenses for the wind projects. (Sarver)		\$0	\$156,600		\$0	\$0	
E-138	Property Insurance	924.000	-\$18	\$2,072,183	\$2,072,165	\$0	\$0	\$0
	1. To adjust Insurance Expense. (Horton)		\$0	\$2,072,183		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		-\$18	\$0		\$0	\$0	
E-139	Injuries and Damages	925.000	\$2,269	\$2,736,684	\$2,738,953	\$0	\$0	\$0
	1. To adjust for normalized injuries and damages on actual payments. (Horton)		\$0	\$1,456,205		\$0	\$0	
	2. To adjust Insurance Expense. (Horton)		\$0	\$914,468		\$0	\$0	
	3. To annualize Worker's Compensation. (Newkirk)		\$0	\$366,011		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$2,269	\$0		\$0	\$0	
E-140	Employee Pensions and Benefits	926.000	\$815,812	\$817,594	\$1,633,406	-\$1,458,931	\$0	-\$1,458,931
	1. To Annualize Employee Benefits. (Newkirk)		\$0	\$816,413		\$0	\$0	
	2. To adjust Insurance Expense. (Horton)		\$0	\$1,181		\$0	\$0	
	3. To adjust for Staff's annualized amount of 401(K). (Newkirk)		\$420,813	\$0		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$394,999	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$2,096	\$0	
	6. On-going Pension Expense. (Sarver)		\$0	\$0		-\$2,375,635	\$0	
	7. On-going SERP Pension Expense. (Sarver)		\$0	\$0		-\$1,061,004	\$0	
	8. On-going FAS 106 OPEBs Expense. (Sarver)		\$0	\$0		\$1,975,612	\$0	
E-141	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$552,801	-\$552,801
	1. To include PSC Assessment. (A. Niemeier)		\$0	\$0		\$0	\$974,996	
	2. To remove Test Year. (A. Niemeier)		\$0	\$0		\$0	-\$1,728,879	
	3. To annualize Rate Case Expense. (A. Niemeier)		\$0	\$0		\$0	\$201,082	
E-143	General Advertising Expense	930.000	\$13,355	\$140,587	\$153,942	\$312	\$0	\$312
	1. Adjustment for dues and donations. (Horton)		\$0	\$193,905		\$0	\$0	
	2. To adjust Insurance Expense. (Horton)		\$0	\$1,949		\$0	\$0	
	3. To disallow Advertising Expense. (A. Niemeier)		\$0	-\$55,267		\$0	\$0	
	4. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$13,355	\$0		\$0	\$0	
	5. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$312	\$0	

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-144	Admin & General - Rents	931.000	\$0	-\$2,074	-\$2,074	\$0	\$0	\$0
	1. Adjustment for lease expense. (Horton)		\$0	-\$2,074		\$0	\$0	
E-147	Maintenance of General Plant	935.000	\$32,724	\$0	\$32,724	\$2,079	\$0	\$2,079
	1. To Adjust depreciation charged to O&M for Transportation and Heavy Duty Equipment.		\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff annualized Payroll Expense. (Newkirk)		\$32,724	\$0		\$0	\$0	
	3. To include allowed levels of Incentive Compensation. (Newkirk)		\$0	\$0		\$2,079	\$0	
E-151	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$601,033	\$601,033
	Adjustment for customer deposits interest. (Horton)		\$0	\$0		\$0	\$601,033	
E-154	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$97,632,787	\$97,632,787
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$99,665,290	
	2. To eliminate depreciation cleared to other O&M accounts. (Sarver)		\$0	\$0		\$0	-\$2,032,503	
E-160	Amort of 5-22-11 tornado- MO only	403.012	\$0	\$0	\$0	\$0	-\$33,889	-\$33,889
	1. To amortize Joplin Tornado AAO. (McMellen)		\$0	\$0		\$0	-\$33,889	
E-161	Plant-In-Service Accounting (PISA)	403.013	\$0	\$0	\$0	\$0	\$635,350	\$635,350
	1. To amortize Plant-in-Service Accounting (PISA). (Foster)		\$0	\$0		\$0	\$629,868	
	2. To remove PISA Amortization test year balance. (Foster)		\$0	\$0		\$0	\$5,482	
E-162	MO Stub Period TCJA ER-2019-0374	403.014	\$0	\$0	\$0	\$0	-\$2,247,953	-\$2,247,953
	1. To amortize the TCJA stub period. (Bolin)		\$0	\$0		\$0	-\$2,247,953	
E-163	DSM/Pre-MEEIA Amoritization	403.000	\$0	\$0	\$0	\$0	\$1,256,204	\$1,256,204
	1. To adjust amortization expense for the customer demand program. (Newkirk)		\$0	\$0		\$0	\$1,256,204	
E-164	Carrying Costs Plum Point	403.000	\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. To amortize carrying costs Plum Point. (Niemeier)		\$0	\$0		\$0	\$1,987	
E-165	Carrying Costs Iatan 1	403.000	\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. To amortize carrying costs Iatan 1. (Niemeier)		\$0	\$0		\$0	\$84,729	
E-166	Carrying Costs Iatan 2	403.000	\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. To amortize carrying costs Iatan 2. (Niemeier)		\$0	\$0		\$0	\$44,828	
E-167	Solar Rebate Amorization	403.000	\$0	\$0	\$0	\$0	\$2,244,916	\$2,244,916

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To amortize solar initiative costs. (Newkirk)		\$0	\$0		\$0	\$177,226	
	2. To amortize solar rebate ER-2016-0023. (Newkirk)		\$0	\$0		\$0	\$620,055	
	3. To amortize solar rebate ER-2019-0374 (Newkirk)		\$0	\$0		\$0	\$1,447,635	
E-168	Amortization of Riverton Environmental Costs	403.000	\$0	\$0	\$0	\$0	\$1,133,275	\$1,133,275
	1. To amortize Riverton Environmental Costs. (Bolin)		\$0	\$0		\$0	\$1,133,275	
E-169	Asbury Retirement Amortization	403.000	\$0	\$4,367,194	\$4,367,194	\$0	\$0	\$0
	1. To amortize the Asbury Retirement AAO. (McMellen)		\$0	\$4,367,194		\$0	\$0	
E-170	Amortization of Electric Plant	404.000	\$0	\$0	\$0	\$0	\$3,426,309	\$3,426,309
	1. Adjustment to annualize Amortization Expense. (A. Niemeier)		\$0	\$0		\$0	\$3,426,309	
E-173	Payroll Tax- FICA	408.141	\$1,570,563	\$0	\$1,570,563	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount for FICA taxes. (Newkirk)		\$1,570,563	\$0		\$0	\$0	
E-175	Payroll Tax- Fed Unemployment	408.511	\$171,653	\$0	\$171,653	\$0	\$0	\$0
	To adjust for Staff's annualized amount of FUTA taxes. (Newkirk)		\$171,653	\$0		\$0	\$0	
E-176	Payroll Tax- State Unemployment	408.512	\$20,841	\$0	\$20,841	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (Newkirk)		\$20,841	\$0		\$0	\$0	
E-177	Property Tax	408.610	\$0	\$0	\$0	\$0	\$586,681	\$586,681
	1. Adjustment to annualize Property Tax. (A. Niemeier)		\$0	\$0		\$0	\$586,681	
E-184	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$19,361,641	\$19,361,641
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$19,361,641	
E-187	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$1,004,167	-\$1,004,167
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$1,004,167	
E-188	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$344,819	-\$344,819
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$344,819	
E-190	Amortization of Protected and Unprotected Excess ADIT	411.183	\$0	\$0	\$0	\$0	-\$8,208,625	-\$8,208,625
	1. To Annualize Amortization of Protected and Unprotected Excess ADIT		\$0	\$0		\$0	-\$8,208,625	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$70,078,805	\$70,078,805

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Adjustments to Income Statement Detail

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>	<u>I</u>
Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	Total Operating & Maint. Expense		\$15,520,036	\$38,683,665	\$54,203,701	-\$708,299	\$117,914,370	\$117,206,071

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.64% Return	E 6.77% Return	F 6.90% Return
1	TOTAL NET INCOME BEFORE TAXES		\$110,400,962	\$148,949,124	\$152,316,069	\$155,683,013
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$97,632,787	\$97,632,787	\$97,632,787	\$97,632,787
4	Non-Deductible Expenses		\$401,288	\$401,288	\$401,288	\$401,288
5	CIAC		-\$584,146	-\$584,146	-\$584,146	-\$584,146
6	Book Amortization		\$952,782	\$952,782	\$952,782	\$952,782
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$98,402,711	\$98,402,711	\$98,402,711	\$98,402,711
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	1.7880%	\$34,999,221	\$34,999,221	\$34,999,221	\$34,999,221
10	Tax Straight-Line Depreciation		\$97,386,188	\$97,386,188	\$97,386,188	\$97,386,188
11	Tax Depreciation Expense		-\$4,796,237	-\$4,796,237	-\$4,796,237	-\$4,796,237
12	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$127,589,172	\$127,589,172	\$127,589,172	\$127,589,172
13	NET TAXABLE INCOME		\$81,214,501	\$119,762,663	\$123,129,608	\$126,496,552
14	PROVISION FOR FED. INCOME TAX					
15	Net Taxable Inc. - Fed. Inc. Tax		\$81,214,501	\$119,762,663	\$123,129,608	\$126,496,552
16	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,919,742	\$4,305,587	\$4,426,632	\$4,547,677
17	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
18	Federal Taxable Income - Fed. Inc. Tax		\$78,294,759	\$115,457,076	\$118,702,976	\$121,948,875
19	Federal Income Tax at the Rate of	21.00%	\$16,441,899	\$24,245,986	\$24,927,625	\$25,609,264
20	Subtract Federal Income Tax Credits					
21	Research Credit		\$0	\$0	\$0	\$0
22	Empowerment Zone Credit		\$0	\$0	\$0	\$0
23	Solar Credit		\$0	\$0	\$0	\$0
24	Production Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$16,441,899	\$24,245,986	\$24,927,625	\$25,609,264
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$81,214,501	\$119,762,663	\$123,129,608	\$126,496,552
28	Deduct Federal Income Tax at the Rate of	50.000%	\$8,220,950	\$12,122,993	\$12,463,813	\$12,804,632
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$72,993,551	\$107,639,670	\$110,665,795	\$113,691,920
31	Subtract Missouri Income Tax Credits					
32	MO State Credit		\$0	\$0	\$0	\$0
33	Missouri Income Tax at the Rate of	4.000%	\$2,919,742	\$4,305,587	\$4,426,632	\$4,547,677
34	PROVISION FOR CITY INCOME TAX					
35	Net Taxable Income - City Inc. Tax		\$81,214,501	\$119,762,663	\$123,129,608	\$126,496,552
36	Deduct Federal Income Tax - City Inc. Tax		\$16,441,899	\$24,245,986	\$24,927,625	\$25,609,264
37	Deduct Missouri Income Tax - City Inc. Tax		\$2,919,742	\$4,305,587	\$4,426,632	\$4,547,677
38	City Taxable Income		\$61,852,860	\$91,211,090	\$93,775,351	\$96,339,611
39	Subtract City Income Tax Credits					
40	Test City Credit		\$0	\$0	\$0	\$0
41	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
42	SUMMARY OF CURRENT INCOME TAX					
43	Federal Income Tax		\$16,441,899	\$24,245,986	\$24,927,625	\$25,609,264
44	State Income Tax		\$2,919,742	\$4,305,587	\$4,426,632	\$4,547,677
45	City Income Tax		\$0	\$0	\$0	\$0
46	TOTAL SUMMARY OF CURRENT INCOME TAX		\$19,361,641	\$28,551,573	\$29,354,257	\$30,156,941
47	DEFERRED INCOME TAXES					
48	Deferred Income Taxes - Def. Inc. Tax.		-\$1,004,167	-\$1,004,167	-\$1,004,167	-\$1,004,167
49	Amortization of Deferred ITC		-\$344,819	-\$344,819	-\$344,819	-\$344,819
50	Amort of Excess Deferred Income Taxes		\$0	\$0	\$0	\$0
51	Amortization of Protected and Unprotected Excess ADIT		-\$8,208,625	-\$8,208,625	-\$8,208,625	-\$8,208,625
52	Amortization of EADIT related to Asbury		\$0	\$0	\$0	\$0
53	TOTAL DEFERRED INCOME TAXES		-\$9,557,611	-\$9,557,611	-\$9,557,611	-\$9,557,611
54	TOTAL INCOME TAX		\$9,804,030	\$18,993,962	\$19,796,646	\$20,599,330

THE EMPIRE DISTRICT ELECTRIC COMPANY
Case No. ER-2021-0312
Test Year 12 Months Ending September 30, 2020
Updated through June 30, 2021
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.25%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.75%
1	Common Stock	\$1,278,961,056	52.44%		4.851%	4.982%	5.113%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$1,160,000,000	47.56%	3.76%	1.788%	1.788%	1.788%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$2,438,961,056</u>	<u>100.00%</u>		<u>6.639%</u>	<u>6.770%</u>	<u>6.901%</u>
8	PreTax Cost of Capital				8.157%	8.330%	8.502%