

Exhibit No.: _
Issue: Accounting Schedules
Witness: _
Sponsoring Party: PSC Staff
Case No: ER-2024-0261
Date Prepared: September 15, 2025



MISSOURI PUBLIC SERVICE COMMISSION

Staff True-Up

STAFF ACCOUNTING SCHEDULES

EMPIRE ELECTRIC CASE NO. ER-2024-0261
Test Year 12 Months Ending Sep 30, 2023
Update Period Sep 30, 2024
True-up Date Mar 31, 2025

CASE NO. ER-2024-0261

Jefferson City, MO

September 2025

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-True-Up
 Revenue Requirement

Line Number	A Description	B 6.76% Return	C 7.02% Return	D 7.29% Return
1	Net Orig Cost Rate Base	\$2,601,966,957	\$2,601,966,957	\$2,601,966,957
2	Rate of Return	6.76%	7.02%	7.29%
3	Net Operating Income Requirement	\$175,840,927	\$182,762,159	\$189,657,371
4	Net Income Available	\$76,964,392	\$76,964,392	\$76,964,392
5	Additional Net Income Required	\$98,876,535	\$105,797,767	\$112,692,979
6	Income Tax Requirement			
7	Required Current Income Tax	\$36,494,469	\$38,661,004	\$40,819,395
8	Current Income Tax Available	\$5,543,402	\$5,543,402	\$5,543,402
9	Additional Current Tax Required	\$30,951,067	\$33,117,602	\$35,275,993
10	Revenue Requirement	\$129,827,602	\$138,915,369	\$147,968,972
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Customer First Rev Rqmt Disallowance	-\$17,858,912	-\$17,845,863	-\$17,832,866
13	Gross Revenue Requirement	\$111,968,690	\$121,069,506	\$130,136,106

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,933,696,755
2	Less Accumulated Depreciation Reserve		\$1,152,803,249
3	Net Plant In Service		\$2,780,893,506
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,019,636
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$70,378,705
8	Prepayments		\$9,043,497
9	Riverton Environmental Costs		\$0
10	Regulatory Asset/Carrying Costs- Iatan 1		\$3,544,376
11	Regulatory Asset/Carrying Costs- Iatan 2		\$1,938,945
12	Regulatory Asset/Carrying Costs- Plum Point		\$91,650
13	People Soft Cost ER-2011-0004		-\$62,606
14	Asbury Environmental Trueup		-\$1,006,152
15	Fuel Inventory		\$19,007,316
16	EADIT Tracker		\$12,320,244
17	Customer Demand Program		\$1,716,915
18	Solar rebate combination of ER-2016-0023, ER-2019-0374 and ER-2021-0312		\$11,198,496
19	Solar Initiative ER-2024-0261 (7/1/22-9/30/24)		\$6,005,722
20	Low Income Pilot Program (LIPP)		\$299,073
21	Plant-in-Service Accounting (PISA)		\$209,928,201
22	Prepaid Pension Asset		\$33,299,061
23	TOTAL ADD TO NET PLANT IN SERVICE		\$373,683,807
24	SUBTRACT FROM NET PLANT		
25	Federal Tax Offset	87.6603%	\$28,519,563
26	State Tax Offset	87.6603%	\$5,370,789
27	City Tax Offset	0.0000%	\$0
28	Interest Expense Offset	12.6219%	\$6,499,386
29	Contributions in Aid of Construction		\$0
30	Customer Deposits		\$15,461,733
31	Customer Advances for Construction		\$8,819,941
32	SAP CIS ADIT		-\$3,693,081
33	Asbury AAO Trueup		\$3,250,131
34	Pension Tracker Liability		\$26,112,015
35	OPEB Tracker Liability		\$9,256,240
36	Deferred Income Taxes - Accumulated		\$371,403,424
37	Excess ADIT due to TCJA		\$81,610,215
38	TOTAL SUBTRACT FROM NET PLANT		\$552,610,356
39	Total Rate Base		\$2,601,966,957

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Organization	\$29,940	P-2	\$0	\$29,940	87.5040%	\$0	\$26,199
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	87.5040%	\$0	\$944,866
4	303.000	Misc Intangible	\$10,696,862	P-4	\$0	\$10,696,862	87.5040%	\$0	\$9,360,182
5	303.100	Misc Intangible- NR	\$20,728,112	P-5	\$0	\$20,728,112	87.5040%	\$0	\$18,137,927
6	303.200	Misc Intangible- NF	\$11,897,500	P-6	\$0	\$11,897,500	87.5040%	\$0	\$10,410,788
7	303.300	Misc Intangible- KP	\$11,736,957	P-7	\$0	\$11,736,957	87.5040%	\$0	\$10,270,307
8		TOTAL INTANGIBLE PLANT	\$56,169,169		\$0	\$56,169,169		\$0	\$49,150,269
9		PRODUCTION PLANT							
10		STEAM PRODUCTION							
11		PRODUCTION-ASBURY-STEAM							
12	310.000	Land and Land Rights - Asbury	\$0	P-12	\$0	\$0	88.4300%	\$0	\$0
13	311.000	Structures and Improvements - Asbury	\$0	P-13	\$0	\$0	88.4300%	\$0	\$0
14	312.000	Boiler Plant Equipment - Asbury	\$0	P-14	\$0	\$0	88.4300%	\$0	\$0
15	314.000	Turbogenerator Units - Asbury	\$0	P-15	\$0	\$0	88.4300%	\$0	\$0
16	315.000	Accessory Electric Equipment - Asbury	\$0	P-16	\$0	\$0	88.4300%	\$0	\$0
17	316.000	Misc Power Equip - Asbury	\$0	P-17	\$0	\$0	88.4300%	\$0	\$0
18		TOTAL PRODUCTION-ASBURY-STEAM	\$0		\$0	\$0		\$0	\$0
19		PRODUCTION- IATAN- STEAM							
20	310.000	Land & Land Rights - Iatan	\$128,856	P-20	\$0	\$128,856	88.4300%	\$0	\$113,947
21	311.000	Structures & Improvements - Iatan	\$4,819,644	P-21	\$0	\$4,819,644	88.4300%	\$0	\$4,262,011
22	312.000	Boiler Plant Equipment - Iatan	\$82,493,214	P-22	\$0	\$82,493,214	88.4300%	\$0	\$72,948,749
23	312.000	Unit Train - Iatan	\$329,005	P-23	\$0	\$329,005	88.4300%	\$0	\$290,939
24	314.000	Turbo Generator Units - Iatan	\$15,983,135	P-24	\$0	\$15,983,135	88.4300%	\$0	\$14,133,886
25	315.000	Accessory Electric Equipment - Iatan	\$9,496,918	P-25	\$0	\$9,496,918	88.4300%	\$0	\$8,398,125
26	315.020	Computer Software-0%-Iatan	\$238,800	P-26	\$0	\$238,800	88.4300%	\$0	\$211,171
27	315.030	Communication Equipment-Iatan	\$6,760	P-27	\$0	\$6,760	88.4300%	\$0	\$5,978
28	316.000	Misc. Power Plant Equipment - Iatan	\$1,707,800	P-28	\$0	\$1,707,800	88.4300%	\$0	\$1,510,208
29		TOTAL PRODUCTION- IATAN- STEAM	\$115,204,132		\$0	\$115,204,132		\$0	\$101,875,014
30		PRODUCTION- IATAN 2- STEAM							
31	311.000	Structures & Improvements - Iatan 2	\$21,271,655	P-31	\$0	\$21,271,655	88.4300%	\$0	\$18,810,525
32	312.000	Boiler Plant Equipment - Iatan 2	\$145,962,762	P-32	\$0	\$145,962,762	88.4300%	\$0	\$129,074,870
33	314.000	Turbo Generator Units - Iatan 2	\$51,526,509	P-33	\$0	\$51,526,509	88.4300%	\$0	\$45,564,892
34	315.000	Accessory Electric Equipment - Iatan 2	\$13,730,449	P-34	\$0	\$13,730,449	88.4300%	\$0	\$12,141,836
35	315.020	Computer Software-0%-Iatan 2	\$109,575	P-35	\$0	\$109,575	88.4300%	\$0	\$96,897
36	315.030	Communication Equipment-Iatan 2	\$614	P-36	\$0	\$614	88.4300%	\$0	\$543
37	316.000	Misc. Power Plant Equipment - Iatan 2	\$437,169	P-37	\$0	\$437,169	88.4300%	\$0	\$386,589
38		TOTAL PRODUCTION- IATAN 2- STEAM	\$233,038,733		\$0	\$233,038,733		\$0	\$206,076,152
39		PRODUCTION- IATAN- COMMON STEAM							
40	310.000	Land & Land Rights - Iatan Common	\$0	P-40	\$0	\$0	88.4300%	\$0	\$0
41	311.000	Structures & Improvements - Iatan Common	\$20,792,062	P-41	\$0	\$20,792,062	88.4300%	\$0	\$18,386,420
42	312.000	Boiler Plant Equipment - Iatan Common	\$42,058,696	P-42	\$0	\$42,058,696	88.4300%	\$0	\$37,192,505
43	314.000	Turbo Generator Units - Iatan Common	\$1,298,204	P-43	\$0	\$1,298,204	88.4300%	\$0	\$1,148,002
44	315.000	Accessory Electric Equipment - Iatan Common	\$5,180,779	P-44	\$0	\$5,180,779	88.4300%	\$0	\$4,581,363
45	315.010	Computer Hardware-Iatan Common	\$4,987	P-45	\$0	\$4,987	88.4300%	\$0	\$4,410
46	315.020	Computer Software-0%-Iatan Common	\$314,724	P-46	\$0	\$314,724	88.4300%	\$0	\$278,310
47	315.030	Communication Equipment-Iatan Common	\$89,039	P-47	\$0	\$89,039	88.4300%	\$0	\$78,737
48	316.000	Misc. Power Plant Equipment - Iatan Common	\$893,817	P-48	\$0	\$893,817	88.4300%	\$0	\$790,402
49		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$70,632,308		\$0	\$70,632,308		\$0	\$62,460,149
50		PRODUCTION- PLUM POINT- STEAM							
51	310.000	Land & land Rights - Plum Point	\$956,526	P-51	\$0	\$956,526	88.4300%	\$0	\$845,856
52	311.000	Structures & Improvements - Plum Point	\$20,741,347	P-52	\$0	\$20,741,347	88.4300%	\$0	\$18,341,573
53	312.000	Boiler Point Equipment - Plum Point	\$55,213,504	P-53	\$0	\$55,213,504	88.4300%	\$0	\$48,825,302

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
54	312.000	Train Lease	\$5,196,478	P-54	\$0	\$5,196,478	88.4300%	\$0	\$4,595,245
55	312.000	Unit Train - Plum Point	\$12,311	P-55	\$0	\$12,311	88.4300%	\$0	\$10,887
56	314.000	Turbo Generator Units - Plum Point	\$17,239,777	P-56	\$0	\$17,239,777	88.4300%	\$0	\$15,245,135
57	315.000	Accessory Electric Equipment - Plum Point	\$5,464,597	P-57	\$0	\$5,464,597	88.4300%	\$0	\$4,832,343
58	315.020	Computer Software-0%-Plum Point	\$74,467	P-58	\$0	\$74,467	88.4300%	\$0	\$65,851
59	315.020	Computer Software-10%-Plum Point	\$32,692	P-59	\$0	\$32,692	88.4300%	\$0	\$28,910
60	315.030	Communication Equipment-Plum Point	\$20,128	P-60	\$0	\$20,128	88.4300%	\$0	\$17,799
61	316.000	Misc. Power Plant Equipment - Plum Point	\$2,855,235	P-61	\$0	\$2,855,235	88.4300%	\$0	\$2,524,884
62		TOTAL PRODUCTION- PLUM POINT-STEAM	\$107,807,062		\$0	\$107,807,062		\$0	\$95,333,785
63		TOTAL STEAM PRODUCTION	\$526,682,235		\$0	\$526,682,235		\$0	\$465,745,100
64		NUCLEAR PRODUCTION							
65		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
66		HYDRAULIC PRODUCTION							
67		PRODUCTION- HYDRO							
68	330.000	Land & Land Rights - Hydro	\$226,488	P-68	\$0	\$226,488	88.4300%	\$0	\$200,283
69	331.000	Structures & Improvements - Hydro	\$3,425,941	P-69	\$0	\$3,425,941	88.4300%	\$0	\$3,029,560
70	332.000	Reservoirs, Dams, Waterways - Hydro	\$4,771,430	P-70	\$0	\$4,771,430	88.4300%	\$0	\$4,219,376
71	333.000	Water Wheels, Turbines & Generators	\$7,986,215	P-71	\$0	\$7,986,215	88.4300%	\$0	\$7,062,210
72	334.000	Accessory Electric Equipment - Hydro	\$2,591,493	P-72	\$0	\$2,591,493	88.4300%	\$0	\$2,291,657
73	334.030	Communication Equipment-Hydro	\$96,372	P-73	\$0	\$96,372	88.4300%	\$0	\$85,222
74	335.000	Misc. Power Plant Equipment - Hydro	\$4,245,516	P-74	\$0	\$4,245,516	88.4300%	\$0	\$3,754,310
75		TOTAL PRODUCTION- HYDRO	\$23,343,455		\$0	\$23,343,455		\$0	\$20,642,618
76		TOTAL HYDRAULIC PRODUCTION	\$23,343,455		\$0	\$23,343,455		\$0	\$20,642,618
77		OTHER PRODUCTION							
78		PRODUCTION- ENERGY CENTER							
79	340.000	Land & Land Rights - Energy	\$163,097	P-79	\$0	\$163,097	88.4300%	\$0	\$144,227
80	341.000	Structures & Improvements - Energy	\$4,572,393	P-80	\$0	\$4,572,393	88.4300%	\$0	\$4,043,367
81	342.000	Fuel Holders, Producers & Access. - Energy	\$1,434,197	P-81	\$0	\$1,434,197	88.4300%	\$0	\$1,268,260
82	343.000	Prime Movers - Energy	\$30,289,306	P-82	\$0	\$30,289,306	88.4300%	\$0	\$26,784,833
83	344.000	Generators - Energy	\$6,492,908	P-83	\$0	\$6,492,908	88.4300%	\$0	\$5,741,679
84	345.000	Accessory Electric Equipment - Energy	\$2,703,618	P-84	\$0	\$2,703,618	88.4300%	\$0	\$2,390,809
85	345.010	Computer Hardware-Energy	\$4,346	P-85	\$0	\$4,346	88.4300%	\$0	\$3,843
86	345.020	Computer Software-Energy	\$67,781	P-86	\$0	\$67,781	88.4300%	\$0	\$59,939
87	345.020	Computer Software-6.67%-Energy	\$11,186	P-87	\$0	\$11,186	88.4300%	\$0	\$9,892
88	345.030	Communication Equipment-Energy	\$9,796	P-88	\$0	\$9,796	88.4300%	\$0	\$8,663
89	346.000	Misc. Power Plant Equipment - Energy	\$2,298,856	P-89	\$0	\$2,298,856	88.4300%	\$0	\$2,032,878
90		TOTAL PRODUCTION- ENERGY CENTER	\$48,047,484		\$0	\$48,047,484		\$0	\$42,488,390
91		PRODUCTION- ENERGY CENTER FT8							
92	341.000	Structures & Improvements - FT8	\$1,095,963	P-92	\$0	\$1,095,963	88.4300%	\$0	\$969,160
93	342.000	Fuel Holders, Producers & Access. - FT8	\$1,430,549	P-93	\$0	\$1,430,549	88.4300%	\$0	\$1,265,034
94	343.000	Prime Movers - FT8	\$62,954,489	P-94	\$0	\$62,954,489	88.4300%	\$0	\$55,670,655
95	344.000	Generator - FT8	\$5,786,970	P-95	\$0	\$5,786,970	88.4300%	\$0	\$5,117,418
96	345.000	Accessory Electric Equipment - FT8	\$5,014,449	P-96	\$0	\$5,014,449	88.4300%	\$0	\$4,434,277
97	346.000	Misc. Power Plant Equipment - FT8	\$1,028,755	P-97	\$0	\$1,028,755	88.4300%	\$0	\$909,728
98		TOTAL PRODUCTION- ENERGY CENTER FT8	\$77,311,175		\$0	\$77,311,175		\$0	\$68,366,272
99		PRODUCTION- RIVERTON- COMMON							
100	340.000	Land/Land Rights- RC	\$253,184	P-100	\$0	\$253,184	88.4300%	\$0	\$223,891
101	345.010	Computer Hardware	\$90,199	P-101	\$0	\$90,199	88.4300%	\$0	\$79,763
102	345.020	Computer Software-10%	\$24,431	P-102	\$0	\$24,431	88.4300%	\$0	\$21,604
103	345.030	Communication Equipment	\$13,625	P-103	\$0	\$13,625	88.4300%	\$0	\$12,049
104		TOTAL PRODUCTION- RIVERTON-COMMON	\$381,439		\$0	\$381,439		\$0	\$337,307

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105		PRODUCTION- RIVERTON- UNIT 9, 10, 11							
106	341.000	Structures & Improvements - RU 10 & 11	\$15,586,504	P-106	\$0	\$15,586,504	88.4300%	\$0	\$13,783,145
107	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$2,097,505	P-107	\$0	\$2,097,505	88.4300%	\$0	\$1,854,824
108	343.000	Prime Movers - RU 10 & 11	\$10,234,147	P-108	-\$1,740,000	\$8,494,147	88.4300%	\$0	\$7,511,374
109	344.000	Generators - RU 10 & 11	\$1,764,497	P-109	\$0	\$1,764,497	88.4300%	\$0	\$1,560,345
110	345.000	Accessory Electric Equip. RU 10 & 11	\$1,530,071	P-110	\$0	\$1,530,071	88.4300%	\$0	\$1,353,042
111	345.010	Computer Hardware-RU 10 & 11	\$21,447	P-111	\$0	\$21,447	88.4300%	\$0	\$18,966
112	345.020	Computer Software-10% RU 10 & 11	\$64,472	P-112	\$0	\$64,472	88.4300%	\$0	\$57,013
113	346.000	Misc. Power Plant Equip - RU 10 & 11	\$2,445,271	P-113	\$0	\$2,445,271	88.4300%	\$0	\$2,162,353
114		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$33,743,914		-\$1,740,000	\$32,003,914		\$0	\$28,301,062
115		PRODUCTION- RIVERTON- UNIT 12							
116	341.000	Structures & Improvements - RU 12	\$19,596,438	P-116	\$0	\$19,596,438	88.4300%	\$0	\$17,329,130
117	342.000	Fuel Holders, Producers & Access. - RU 12	\$942,779	P-117	\$0	\$942,779	88.4300%	\$0	\$833,699
118	343.000	Prime Movers - RU 12	\$163,734,288	P-118	\$0	\$163,734,288	88.4300%	\$0	\$144,790,231
119	344.000	Generators - RU 12	\$22,109,897	P-119	\$0	\$22,109,897	88.4300%	\$0	\$19,551,782
120	345.000	Accessory Electric Equipment - RU 12	\$25,932,956	P-120	\$0	\$25,932,956	88.4300%	\$0	\$22,932,513
121	345.020	Computer Software-10% RU 12	\$470,647	P-121	\$0	\$470,647	88.4300%	\$0	\$416,193
122	346.000	Misc. Power Plant Equipment - RU 12	\$2,312,304	P-122	\$0	\$2,312,304	88.4300%	\$0	\$2,044,770
123		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$235,099,309		\$0	\$235,099,309		\$0	\$207,898,318
124		PRODUCTION- STATE LINE- UNIT 1							
125	340.000	Land and Land Rights - SL UT1	\$161,820	P-125	\$0	\$161,820	88.4300%	\$0	\$143,097
126	341.000	Structures & Improvements - SL UT1	\$1,676,988	P-126	\$0	\$1,676,988	88.4300%	\$0	\$1,482,960
127	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,463,639	P-127	\$0	\$3,463,639	88.4300%	\$0	\$3,062,896
128	343.000	Prime Movers - SL UT1	\$41,874,325	P-128	\$0	\$41,874,325	88.4300%	\$0	\$37,029,466
129	344.000	Generators - SL UT1	\$5,101,035	P-129	\$0	\$5,101,035	88.4300%	\$0	\$4,510,845
130	345.000	Accessory Electric Equipment - SL UT1	\$7,704,667	P-130	\$0	\$7,704,667	88.4300%	\$0	\$6,813,237
131	345.020	Computer Software-0%-SL UT1	\$84,838	P-131	\$0	\$84,838	88.4300%	\$0	\$75,022
132	346.000	Misc. Power Plant Equipment - SL UT1	\$120,012	P-132	\$0	\$120,012	88.4300%	\$0	\$106,127
133		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$60,187,324		\$0	\$60,187,324		\$0	\$53,223,650
134		PRODUCTION- STATE LINE- COMMON							
135	340.000	Land and Land Rights - SL Common	\$189,752	P-135	\$0	\$189,752	88.4300%	\$0	\$167,798
136	341.000	ASDLStructures & Improvements - SL Common	\$7,708,016	P-136	\$0	\$7,708,016	88.4300%	\$0	\$6,816,199
137	342.000	Fuel Holders, Producers & Accessories - SL Common	\$0	P-137	\$0	\$0	88.4300%	\$0	\$0
138	343.000	Prime Movers - SL Common	\$1,295,076	P-138	\$0	\$1,295,076	88.4300%	\$0	\$1,145,236
139	345.000	Accessory Electric Equipment - SL Common	\$3,096,464	P-139	\$0	\$3,096,464	88.4300%	\$0	\$2,738,203
140	345.010	Computer Hardware-SL Common	\$11,818	P-140	\$0	\$11,818	88.4300%	\$0	\$10,451
141	345.020	Computer Software-0%-SL Common	\$371,853	P-141	\$0	\$371,853	88.4300%	\$0	\$328,830
142	345.020	Computer Software-10%-SL Common	\$25,296	P-142	\$0	\$25,296	88.4300%	\$0	\$22,369
143	345.020	Computer Software-20%-SL Common	\$21,452	P-143	\$0	\$21,452	88.4300%	\$0	\$18,970
144	345.030	Communication Equipment-SL Common	\$4,884	P-144	\$0	\$4,884	88.4300%	\$0	\$4,319
145	346.000	Misc. Power Plant Equipment - SL Common	\$1,246,206	P-145	\$0	\$1,246,206	88.4300%	\$0	\$1,102,020
146		TOTAL PRODUCTION- STATE LINE- COMMON	\$13,970,817		\$0	\$13,970,817		\$0	\$12,354,395
147		PRODUCTION- STATE LINE- CC							
148	340.000	Land and Land Rights - SL CC	\$554,209	P-148	\$0	\$554,209	88.4300%	\$0	\$490,087
149	341.000	Structures and Improvements - SL CC	\$10,104,126	P-149	\$0	\$10,104,126	88.4300%	\$0	\$8,935,079
150	342.000	Fuel Holders, Producers & Accessories - SL CC	\$192,653	P-150	\$0	\$192,653	88.4300%	\$0	\$170,363
151	343.000	Prime Movers - SL CC	\$127,921,614	P-151	\$0	\$127,921,614	88.4300%	\$0	\$113,121,083
152	344.000	Generators - SL CC	\$31,240,927	P-152	\$0	\$31,240,927	88.4300%	\$0	\$27,626,352
153	345.000	Accessory Electric Equipment - SL CC	\$8,889,892	P-153	\$0	\$8,889,892	88.4300%	\$0	\$7,861,331
154	345.010	Computer Hardware-SL CC	\$18,971	P-154	\$0	\$18,971	88.4300%	\$0	\$16,776

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155	345.020	Computer Software-0%-SL CC	\$1,251,652	P-155	\$0	\$1,251,652	88.4300%	\$0	\$1,106,836
156	346.000	Misc. Power Plant Equipment - SL CC	\$3,516,142	P-156	\$0	\$3,516,142	88.4300%	\$0	\$3,109,324
157		TOTAL PRODUCTION- STATE LINE- CC	\$183,690,186		\$0	\$183,690,186		\$0	\$162,437,231
158		PRODUCTION- ASBURY							
159	338.200	Land & Land Rights-Asbury	\$1,354,750	P-159	\$0	\$1,354,750	88.4300%	\$0	\$1,198,005
160	338.210	Structures & Improvements-Asbury	\$7,134,261	P-160	\$0	\$7,134,261	88.4300%	\$0	\$6,308,827
161	338.300	Computer Hardware-Asbury	\$47,198	P-161	\$0	\$47,198	88.4300%	\$0	\$41,737
162	338.310	Computer Software-10%-Asbury	\$39,731	P-162	\$0	\$39,731	88.4300%	\$0	\$35,134
163	338.320	Communication Equipment-Asbury	\$54,488	P-163	\$0	\$54,488	88.4300%	\$0	\$48,184
164	338.330	Misc Pwr Plt Eq-Asbury	\$1,010,550	P-164	\$0	\$1,010,550	88.4300%	\$0	\$893,629
165	338.330	Misc Pwr Plt Eq-Lease-Asbury	\$49,956	P-165	\$0	\$49,956	88.4300%	\$0	\$44,176
166	340.000	Land - Asb	\$304,769	P-166	\$0	\$304,769	88.4300%	\$0	\$269,507
167	341.000	Structures - Asb	\$8,975,153	P-167	\$0	\$8,975,153	88.4300%	\$0	\$7,936,728
168	342.000	Fuel Holders - Asb	\$2,427,505	P-168	\$0	\$2,427,505	88.4300%	\$0	\$2,146,643
169	345.000	Access. Electric - Asb	\$87,537	P-169	\$0	\$87,537	88.4300%	\$0	\$77,409
170	346.000	Misc. Equipment - Asb	\$0	P-170	\$0	\$0	88.4300%	\$0	\$0
171		TOTAL PRODUCTION- ASBURY	\$21,485,898		\$0	\$21,485,898		\$0	\$18,999,979
172		PRODUCTION - DALLAS COUNTY							
173	340.000	Land - Dallas County	\$0	P-173	\$0	\$0	88.4300%	\$0	\$0
174		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0	\$0		\$0	\$0
175		PRODUCTION- PROSPERITY SOLAR							
176	338.020	Solar- Structure and Improvements-PS	\$144,833	P-176	\$0	\$144,833	88.4300%	\$0	\$128,076
177	338.040	Solar Panels-PS	\$1,941,828	P-177	\$0	\$1,941,828	88.4300%	\$0	\$1,717,159
178	338.050	Solar- Collector System-PS	\$428,898	P-178	\$0	\$428,898	88.4300%	\$0	\$379,275
179	338.060	Solar- GSU Transformers-PS	\$80,000	P-179	\$0	\$80,000	88.4300%	\$0	\$70,744
180	338.070	Solar- Invertors-PS	\$197,205	P-180	\$0	\$197,205	88.4300%	\$0	\$174,388
181	338.080	Accessory Electric Equipment-PS	\$158,535	P-181	\$0	\$158,535	88.4300%	\$0	\$140,193
182	338.090	Solar- Computer Hardware-PS	\$50,887	P-182	\$0	\$50,887	88.4300%	\$0	\$44,999
183	338.120	Solar- Misc Pwr Plt Eq-PS	\$34,390	P-183	\$0	\$34,390	88.4300%	\$0	\$30,411
184	341.000	Structures - PS	\$0	P-184	\$0	\$0	88.4300%	\$0	\$0
185	344.000	Generators - PS	\$0	P-185	\$0	\$0	88.4300%	\$0	\$0
186	345.000	Access. Electric - PS	\$0	P-186	\$0	\$0	88.4300%	\$0	\$0
187	346.000	Misc. Equipment - PS	\$0	P-187	\$0	\$0	88.4300%	\$0	\$0
188		TOTAL PRODUCTION- PROSPERITY SOLAR	\$3,036,576		\$0	\$3,036,576		\$0	\$2,685,245
189		PRODUCTION- NEOSHO RIDGE							
190	338.210	Structures & Improvements-NR	\$36,277,832	P-190	\$0	\$36,277,832	88.4300%	\$0	\$32,080,487
191	338.230	Turbine-NR	\$186,872,083	P-191	\$0	\$186,872,083	88.4300%	\$0	\$165,250,983
192	338.240	Towers & Fixtures-NR	\$22,970,797	P-192	\$0	\$22,970,797	88.4300%	\$0	\$20,313,076
193	338.260	Collector Systems-NR	\$22,468,015	P-193	\$0	\$22,468,015	88.4300%	\$0	\$19,868,466
194	338.270	GSU Transformers-NR	\$7,364,878	P-194	\$0	\$7,364,878	88.4300%	\$0	\$6,512,762
195	338.280	Invertors-NR	\$890,439	P-195	\$0	\$890,439	88.4300%	\$0	\$787,415
196	338.290	Accessory Elec Equip-NR	\$2,472,881	P-196	\$0	\$2,472,881	88.4300%	\$0	\$2,186,769
197	338.330	Misc Power Plant Equip-NR	\$634,136	P-197	\$0	\$634,136	88.4300%	\$0	\$560,766
198	341.000	Structures- NR	\$0	P-198	\$0	\$0	88.4300%	\$0	\$0
199	344.000	Generators- NR	\$0	P-199	\$0	\$0	88.4300%	\$0	\$0
200	345.000	Access. Electric-NR	\$0	P-200	\$0	\$0	88.4300%	\$0	\$0
201	346.000	Misc. Equipment	\$0	P-201	\$0	\$0	88.4300%	\$0	\$0
202		TOTAL PRODUCTION- NEOSHO RIDGE	\$279,951,061		\$0	\$279,951,061		\$0	\$247,560,724
203		PRODUCTION- NORTH FOLK							
204	338.210	Structures & Improvements-NF	\$17,509,969	P-204	\$0	\$17,509,969	88.4300%	\$0	\$15,484,066
205	338.230	Turbine-NF	\$90,552,210	P-205	\$0	\$90,552,210	88.4300%	\$0	\$80,075,319
206	338.240	Towers & Fixtures-NF	\$10,874,013	P-206	\$0	\$10,874,013	88.4300%	\$0	\$9,615,890
207	338.260	Collector Systems-NF	\$7,048,868	P-207	\$0	\$7,048,868	88.4300%	\$0	\$6,233,314
208	338.270	GSU Transformers-NF	\$3,511,924	P-208	\$0	\$3,511,924	88.4300%	\$0	\$3,105,594
209	338.280	Invertors-NF	\$421,409	P-209	\$0	\$421,409	88.4300%	\$0	\$372,652
210	338.290	Accessry Elec Equip-NF	\$1,187,704	P-210	\$0	\$1,187,704	88.4300%	\$0	\$1,050,287
211	338.330	Misc Power Plant Equip-NF	\$448,133	P-211	\$0	\$448,133	88.4300%	\$0	\$396,284
212	341.000	Structures -NF	\$0	P-212	\$0	\$0	88.4300%	\$0	\$0
213	344.000	Generators -NF	\$0	P-213	\$0	\$0	88.4300%	\$0	\$0
214	345.000	Access. Electric -NF	\$0	P-214	\$0	\$0	88.4300%	\$0	\$0
215	346.000	Misc. Equipment -NF	\$0	P-215	\$0	\$0	88.4300%	\$0	\$0

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216		TOTAL PRODUCTION- NORTH FOLK	\$131,554,230		\$0	\$131,554,230		\$0	\$116,333,406
217		PRODUCTION- KINGS POINT							
218	338.210	Structures & Improvements-KP	\$18,217,690	P-218	\$0	\$18,217,690	88.4300%	\$0	\$16,109,903
219	338.230	Turbine-KP	\$90,769,345	P-219	\$0	\$90,769,345	88.4300%	\$0	\$80,267,332
220	338.240	Towers & Fixtures-KP	\$11,202,538	P-220	\$0	\$11,202,538	88.4300%	\$0	\$9,906,404
221	338.260	Collector Systems-KP	\$7,589,449	P-221	\$0	\$7,589,449	88.4300%	\$0	\$6,711,350
222	338.270	GSU Transformers-KP	\$3,510,977	P-222	\$0	\$3,510,977	88.4300%	\$0	\$3,104,757
223	338.280	Invertors-KP	\$434,132	P-223	\$0	\$434,132	88.4300%	\$0	\$383,903
224	338.290	Accessry Elec Equip-KP	\$1,334,708	P-224	\$0	\$1,334,708	88.4300%	\$0	\$1,180,282
225	338.310	Computer Software-KP	\$0	P-225	\$0	\$0	100.0000%	\$0	\$0
226	338.330	Misc Power Plant Equip-KP	\$490,911	P-226	\$0	\$490,911	88.4300%	\$0	\$434,113
227	341.000	Structures - KP	\$0	P-227	\$0	\$0	88.4300%	\$0	\$0
228	344.000	Generators - KP	\$0	P-228	\$0	\$0	88.4300%	\$0	\$0
229	345.000	Access. Electric - KP	\$0	P-229	\$0	\$0	88.4300%	\$0	\$0
230	346.000	Misc. Equipment - KP	\$0	P-230	\$0	\$0	88.4300%	\$0	\$0
231		TOTAL PRODUCTION- KINGS POINT	\$133,549,750		\$0	\$133,549,750		\$0	\$118,098,044
232		TOTAL OTHER PRODUCTION	\$1,222,009,163		-\$1,740,000	\$1,220,269,163		\$0	\$1,079,084,023
233		TOTAL PRODUCTION PLANT	\$1,772,034,853		-\$1,740,000	\$1,770,294,853		\$0	\$1,565,471,741
234		TRANSMISSION PLANT							
235	350.000	Land - TP	\$12,542,589	P-235	\$0	\$12,542,589	88.4300%	\$0	\$11,091,411
236	352.000	Structures & Improvements - TP	\$16,855,961	P-236	\$0	\$16,855,961	88.4300%	\$0	\$14,905,726
237	352.100	Structures and Improvements (latan)-TP	\$23,394	P-237	\$0	\$23,394	88.4300%	\$0	\$20,687
238	351.030	Communication Equipment-TP	\$41,186	P-238	\$0	\$41,186	88.4300%	\$0	\$36,421
239	353.000	Station Equipment - TP	\$277,508,954	P-239	\$0	\$277,508,954	88.4300%	\$0	\$245,401,168
240	353.100	Station Equipment (latan)-TP	\$481,316	P-240	\$0	\$481,316	88.4300%	\$0	\$425,628
241	354.000	Towers and Fixtures - TP	\$8,007,758	P-241	\$0	\$8,007,758	88.4300%	\$0	\$7,081,260
242	355.000	Poles and Fixtures - TP	\$231,703,199	P-242	\$0	\$231,703,199	88.4300%	\$0	\$204,895,139
243	356.000	Overhead Conductors & Devices - TP	\$155,475,922	P-243	\$0	\$155,475,922	88.4300%	\$0	\$137,487,358
244		TOTAL TRANSMISSION PLANT	\$702,640,279		\$0	\$702,640,279		\$0	\$621,344,798
245		TRANSMISSION PLANT- IATAN							
246	352.000	Structures & Improvements- Iatan	\$0	P-246	\$0	\$0	88.4300%	\$0	\$0
247	353.000	Station Equipment- Iatan	\$0	P-247	\$0	\$0	88.4300%	\$0	\$0
248		TOTAL TRANSMISSION PLANT- IATAN	\$0		\$0	\$0		\$0	\$0
249		TRANSMISSION PLANT- NEOSHO RIDGE							
250	353.000	Station Equipment - NR	\$11,484,457	P-250	\$0	\$11,484,457	88.4300%	\$0	\$10,155,705
251	354.000	Towers & Fixtures - NR	\$1,135,825	P-251	\$0	\$1,135,825	88.4300%	\$0	\$1,004,410
252	355.000	Poles & Fixtures - NR	\$2,272,217	P-252	\$0	\$2,272,217	88.4300%	\$0	\$2,009,321
253	356.000	OH Conductor - NR	\$4,223,434	P-253	\$0	\$4,223,434	88.4300%	\$0	\$3,734,783
254		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$19,115,933		\$0	\$19,115,933		\$0	\$16,904,219
255		TRANSMISSION PLANT- NORTH FOLK							
256	353.000	Station Equip. -NF Tran	\$5,542,896	P-256	\$0	\$5,542,896	88.4300%	\$0	\$4,901,583
257	355.000	Poles & Fixtures -NF Tran	\$2,157,404	P-257	\$0	\$2,157,404	88.4300%	\$0	\$1,907,792
258	356.000	OH Conductor -NF Tran	\$2,436,528	P-258	\$0	\$2,436,528	88.4300%	\$0	\$2,154,622
259		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$10,136,828		\$0	\$10,136,828		\$0	\$8,963,997
260		TRANSMISSION PLANT- KINGS POINT							
261	353.000	Station Equip.- KP	\$5,140,370	P-261	\$0	\$5,140,370	88.4300%	\$0	\$4,545,629
262	354.000	Towers & Fixtures- KP	\$2,193,584	P-262	\$0	\$2,193,584	88.4300%	\$0	\$1,939,786
263	355.000	Poles & Fixtures- KP	\$4,129,970	P-263	\$0	\$4,129,970	88.4300%	\$0	\$3,652,132
264	356.000	OH Conductor- KP	\$5,774,414	P-264	\$0	\$5,774,414	88.4300%	\$0	\$5,106,314
265		TOTAL TRANSMISSION PLANT- KINGS POINT	\$17,238,338		\$0	\$17,238,338		\$0	\$15,243,861
266		DISTRIBUTION PLANT							
267	360.000	Land/Land Rights - DP	\$6,029,694	P-267	\$0	\$6,029,694	86.0368%	\$0	\$5,187,756
268	361.000	Structures & Improvements - DP	\$50,486,390	P-268	\$0	\$50,486,390	86.0368%	\$0	\$43,436,874
269	362.000	Station Equipment - DP	\$257,552,716	P-269	\$0	\$257,552,716	86.0368%	\$0	\$221,590,115
270	363.010	Computer Hardware-DP	\$25,443	P-270	-\$1,023	\$24,420	86.0368%	\$0	\$21,010
271	363.020	Computer Software-0%-DP	\$347,646	P-271	-\$1,514	\$346,132	86.0368%	\$0	\$297,801

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272	363.020	Computer Software-10%-DP	\$345,281	P-272	\$0	\$345,281	86.0368%	\$0	\$297,069
273	363.020	Computer Software-14.29%-DP	\$11,207,597	P-273	\$0	\$11,207,597	86.0368%	\$0	\$9,642,658
274	363.020	Computer Software-20%-DP	\$5,166,445	P-274	-\$1,240	\$5,165,205	86.0368%	\$0	\$4,443,977
275	364.000	Poles, Towers, & Fixtures - DP	\$359,116,992	P-275	\$0	\$359,116,992	86.0368%	\$0	\$308,972,768
276	365.000	Overhead Conductors & Devices - DP	\$296,541,422	P-276	\$0	\$296,541,422	86.0368%	\$0	\$255,134,750
277	366.000	Underground Conduit - DP	\$100,840,710	P-277	\$0	\$100,840,710	86.0368%	\$0	\$86,760,120
278	367.000	Underground Conductors & Devices - DP	\$108,627,214	P-278	\$0	\$108,627,214	86.0368%	\$0	\$93,459,379
279	368.000	Line Transformers - DP	\$191,364,174	P-279	\$0	\$191,364,174	86.0368%	\$0	\$164,643,612
280	369.000	Services - DP	\$131,104,390	P-280	\$0	\$131,104,390	86.0368%	\$0	\$112,798,022
281	370.000	Meters - DP	\$10,668,019	P-281	\$0	\$10,668,019	86.0368%	\$0	\$9,178,422
282	370.100	Meters-AMI	\$47,541,732	P-282	\$0	\$47,541,732	86.0368%	\$0	\$40,903,385
283	370.990	Distribution Unassigned-DP	\$0	P-283	\$0	\$0	86.0368%	\$0	\$0
284	371.000	Meter Installations/Private Lights - DP	\$22,638,342	P-284	\$0	\$22,638,342	86.0368%	\$0	\$19,477,305
285	371.100	EV Chargers on Cust Prem	\$284,355	P-285	\$0	\$284,355	86.0368%	\$0	\$244,650
286	371.200	EV Chargers Residential-DP	\$22,271	P-286	\$0	\$22,271	86.0368%	\$0	\$19,161
287	371.300	EV Charges Ready-DP	\$330,440	P-287	\$0	\$330,440	86.0368%	\$0	\$284,300
288	371.400	EV Charges Commercial-DP	\$0	P-288	\$0	\$0	86.0368%	\$0	\$0
289	371.500	EV Charges School-DP	\$15,138	P-289	\$0	\$15,138	86.0368%	\$0	\$13,024
290	373.000	Street Lighting and Signal Systems - DP	\$27,137,763	P-290	\$0	\$27,137,763	86.0368%	\$0	\$23,348,463
291	375.000	Charging Stations-DP	\$0	P-291	\$0	\$0	86.0368%	\$0	\$0
292		TOTAL DISTRIBUTION PLANT	\$1,627,394,174		-\$3,777	\$1,627,390,397		\$0	\$1,400,154,621
293		INCENTIVE COMPENSATION CAPITALIZATION							
294	0.000	Incentive Compensation	\$0	P-294	\$0	\$0	100.0000%	-\$349,177	-\$349,177
295		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$349,177	-\$349,177
296		GENERAL PLANT							
297	389.000	Land/Land Rights - GP	\$1,022,841	P-297	-\$176,214	\$846,627	87.5040%	\$0	\$740,832
298	390.000	Structures & Improvements - GP	\$39,145,745	P-298	-\$2,622,603	\$36,523,142	87.5040%	\$0	\$31,959,210
299	391.000	Office Furniture & Equipment - GP	\$5,356,722	P-299	-\$664,388	\$4,692,334	87.5040%	\$0	\$4,105,980
300	391.100	Computer Equipment - GP	\$0	P-300	-\$441,203	-\$441,203	87.5040%	\$0	-\$386,070
301	391.200	Furniture Lease - GP	\$0	P-301	\$0	\$0	87.5040%	\$0	\$0
302	392.000	Transportation Equipment - GP	\$14,745,785	P-302	\$0	\$14,745,785	87.5040%	\$0	\$12,903,152
303	393.000	Stores Equipment - GP	\$3,109,066	P-303	\$0	\$3,109,066	87.5040%	\$0	\$2,720,557
304	394.000	Tools, Shop, & Garage Equipment - GP	\$11,664,057	P-304	\$0	\$11,664,057	87.5040%	\$0	\$10,206,516
305	395.000	Laboratory Equipment - GP	\$2,655,592	P-305	\$0	\$2,655,592	87.5040%	\$0	\$2,323,749
306	396.000	Power Operated Equipment - GP	\$40,928,738	P-306	\$0	\$40,928,738	87.5040%	\$0	\$35,814,283
307	397.000	Communication Equipment - GP	\$0	P-307	-\$426,302	-\$426,302	87.5040%	\$0	-\$373,031
308	397.010	Computer Hardware-GP	\$9,782,601	P-308	-\$1,313,706	\$8,468,895	87.5040%	\$0	\$7,410,622
309	397.010	Computer Hardware-Lease-GP	\$244,269	P-309	\$0	\$244,269	87.5040%	\$0	\$213,745
310	397.020	Computer Software-0%-GP	\$31,597,923	P-310	-\$3,627,804	\$27,970,119	87.5040%	\$0	\$24,474,973
311	397.020	Computer Software-10%-GP	\$5,575,099	P-311	-\$346,131	\$5,228,968	87.5040%	\$0	\$4,575,556
312	397.020	Computer Software-14.29%-GP	\$6,700,335	P-312	-\$798,491	\$5,901,844	87.5040%	\$0	\$5,164,350
313	397.020	Computer Software-16.67%-GP	\$2,025,609	P-313	-\$296,041	\$1,729,568	87.5040%	\$0	\$1,513,441
314	397.020	Computer Software-20%-GP	\$28,271,506	P-314	-\$3,664,938	\$24,606,568	87.5040%	\$0	\$21,531,731
315	397.020	Computer Software-25%-GP	\$309,867	P-315	-\$45,287	\$264,580	87.5040%	\$0	\$231,518
316	397.020	Computer Software-33.33%-GP	\$1,936,740	P-316	-\$192,454	\$1,744,286	87.5040%	\$0	\$1,526,320
317	397.020	Computer Software-5%-GP	\$158,176,640	P-317	-\$64,653,662	\$93,522,978	87.5040%	\$0	\$81,836,347
318	397.030	Communication Equipment-GP	\$10,200,635	P-318	-\$1,035,052	\$9,165,583	87.5040%	\$0	\$8,020,252
319	398.000	Miscellaneous Equipment - GP	\$371,323	P-319	-\$30,318	\$341,005	87.5040%	\$0	\$298,393
320		TOTAL GENERAL PLANT	\$373,821,093		-\$80,334,594	\$293,486,499		\$0	\$256,812,426
321		TOTAL PLANT IN SERVICE	\$4,578,550,667		-\$82,078,371	\$4,496,472,296		-\$349,177	\$3,933,696,755

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 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-108	Prime Movers - RU 10 & 11	343.000		-\$1,740,000		\$0
	1. To remove Riverton 10 repairs (Young)		-\$1,740,000		\$0	
P-270	Computer Hardware-DP	363.010		-\$1,023		\$0
	1. To true up common plant adjustments (Boronda)		-\$1,023		\$0	
P-271	Computer Software-0%-DP	363.020		-\$1,514		\$0
	1. To true up common plant adjustments (Boronda)		-\$1,514		\$0	
P-274	Computer Software-20%-DP	363.020		-\$1,240		\$0
	1. To true up common plant adjustments (Boronda)		-\$1,240		\$0	
P-294	Incentive Compensation			\$0		-\$349,177
	1. To remove capitalized severance payments from the test year (Giacone)		\$0		-\$349,177	
P-297	Land/Land Rights - GP	389.000		-\$176,214		\$0
	1. To true up common plant adjustments (Boronda)		-\$176,214		\$0	
	No Adjustment		\$0		\$0	
P-298	Structures & Improvements - GP	390.000		-\$2,622,603		\$0
	1. To true up common plant adjustments (Boronda)		-\$2,622,603		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
P-299	Office Furniture & Equipment - GP	391.000		-\$664,388		\$0
	1. To true up common plant adjustments (Boronda)		-\$664,388		\$0	

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 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-300	Computer Equipment - GP	391.100		-\$441,203		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$441,203		\$0	
P-307	Communication Equipment - GP	397.000		-\$426,302		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$426,302		\$0	
	No Adjustment		\$0		\$0	
P-308	Computer Hardware-GP	397.010		-\$1,313,706		\$0
	1. To true up common plant adjustments (Boronda)		-\$1,313,706		\$0	
P-310	Computer Software-0%-GP	397.020		-\$3,627,804		\$0
	1. To true up common plant adjustments (Boronda)		-\$3,627,804		\$0	
P-311	Computer Software-10%-GP	397.020		-\$346,131		\$0
	1. To true up common plant adjustments (Boronda)		-\$346,131		\$0	
P-312	Computer Software-14.29%-GP	397.020		-\$798,491		\$0
	1. To true up common plant adjustments (Boronda)		-\$798,491		\$0	
P-313	Computer Software-16.67%-GP	397.020		-\$296,041		\$0
	1. To true up common plant adjustments (Boronda)		-\$296,041		\$0	
P-314	Computer Software-20%-GP	397.020		-\$3,664,938		\$0
	1. To true up common plant adjustments (Boronda)		-\$3,439,723		\$0	
	2. To remove Onsolve		-\$225,215		\$0	

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<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-315	Computer Software-25%-GP	397.020		-\$45,287		\$0
	1. To true up common plant adjustments (Boronda)		-\$45,287		\$0	
P-316	Computer Software-33.33%-GP	397.020		-\$192,454		\$0
	1. To true up common plant adjustments (Boronda)		-\$192,454		\$0	
P-317	Computer Software-5%-GP	397.020		-\$64,653,662		\$0
	1. To remove CIS Plant (Young)		-\$63,789,503		\$0	
	2. To true up common plant adjustments (Boronda)		-\$864,159		\$0	
P-318	Communication Equipment-GP	397.030		-\$1,035,052		\$0
	1. To true up common plant adjustments (Boronda)		-\$1,035,052		\$0	
P-319	Miscellaneous Equipment - GP	398.000		-\$30,318		\$0
	1. To true up common plant adjustments (Boronda)		-\$30,318		\$0	
Total Plant Adjustments				-\$82,078,371		-\$349,177

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	302.000	Organization	\$26,199	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$944,866	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$9,360,182	0.00%	\$0	0	0.00%
5	303.100	Misc Intangible- NR	\$18,137,927	0.00%	\$0	0	0.00%
6	303.200	Misc Intangible- NF	\$10,410,788	0.00%	\$0	0	0.00%
7	303.300	Misc Intangible- KP	\$10,270,307	0.00%	\$0	0	0.00%
8		TOTAL INTANGIBLE PLANT	\$49,150,269		\$0		
9		PRODUCTION PLANT					
10		STEAM PRODUCTION					
11		PRODUCTION-ASBURY-STEAM					
12	310.000	Land and Land Rights - Asbury	\$0	0.00%	\$0	0	0.00%
13	311.000	Structures and Improvements - Asbury	\$0	0.00%	\$0	0	0.00%
14	312.000	Boiler Plant Equipment - Asbury	\$0	0.00%	\$0	0	0.00%
15	314.000	Turbogenerator Units - Asbury	\$0	0.00%	\$0	0	0.00%
16	315.000	Accessory Electric Equipment - Asbury	\$0	0.00%	\$0	0	0.00%
17	316.000	Misc Power Equip - Asbury	\$0	0.00%	\$0	0	0.00%
18		TOTAL PRODUCTION-ASBURY-STEAM	\$0		\$0		
19		PRODUCTION- IATAN- STEAM					
20	310.000	Land & Land Rights - Iatan	\$113,947	0.00%	\$0	0	0.00%
21	311.000	Structures & Improvements - Iatan	\$4,262,011	1.99%	\$84,814	0	0.00%
22	312.000	Boiler Plant Equipment - Iatan	\$72,948,749	3.57%	\$2,604,270	0	0.00%
23	312.000	Unit Train - Iatan	\$290,939	17.89%	\$52,049	0	0.00%
24	314.000	Turbo Generator Units - Iatan	\$14,133,886	4.00%	\$565,355	0	0.00%
25	315.000	Accessory Electric Equipment - Iatan	\$8,398,125	3.37%	\$283,017	0	0.00%
26	315.020	Computer Software-0%-Iatan	\$211,171	0.00%	\$0	0	0.00%
27	315.030	Communication Equipment-Iatan	\$5,978	6.67%	\$399	0	0.00%
28	316.000	Misc. Power Plant Equipment - Iatan	\$1,510,208	2.96%	\$44,702	0	0.00%
29		TOTAL PRODUCTION- IATAN- STEAM	\$101,875,014		\$3,634,606		
30		PRODUCTION- IATAN 2- STEAM					
31	311.000	Structures & Improvements - Iatan 2	\$18,810,525	2.08%	\$391,259	0	0.00%
32	312.000	Boiler Plant Equipment - Iatan 2	\$129,074,870	3.10%	\$4,001,321	0	0.00%
33	314.000	Turbo Generator Units - Iatan 2	\$45,564,892	2.58%	\$1,175,574	0	0.00%
34	315.000	Accessory Electric Equipment - Iatan 2	\$12,141,836	2.56%	\$310,831	0	0.00%
35	315.020	Computer Software-0%-Iatan 2	\$96,897	0.00%	\$0	0	0.00%
36	315.030	Communication Equipment-Iatan 2	\$543	6.67%	\$36	0	0.00%
37	316.000	Misc. Power Plant Equipment - Iatan 2	\$386,589	0.00%	\$0	0	0.00%
38		TOTAL PRODUCTION- IATAN 2- STEAM	\$206,076,152		\$5,879,021		
39		PRODUCTION- IATAN- COMMON STEAM					
40	310.000	Land & Land Rights - Iatan Common	\$0	0.00%	\$0	0	0.00%
41	311.000	Structures & Improvements - Iatan Common	\$18,386,420	2.22%	\$408,179	0	0.00%
42	312.000	Boiler Plant Equipment - Iatan Common	\$37,192,505	3.11%	\$1,156,687	0	0.00%
43	314.000	Turbo Generator Units - Iatan Common	\$1,148,002	2.68%	\$30,766	0	0.00%
44	315.000	Accessory Electric Equipment - Iatan Common	\$4,581,363	2.62%	\$120,032	0	0.00%
45	315.010	Computer Hardware-Iatan Common	\$4,410	0.00%	\$0	0	0.00%
46	315.020	Computer Software-0%-Iatan Common	\$278,310	0.00%	\$0	0	0.00%
47	315.030	Communication Equipment-Iatan Common	\$78,737	6.67%	\$5,252	0	0.00%
48	316.000	Misc. Power Plant Equipment - Iatan Common	\$790,402	3.15%	\$24,898	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
49		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$62,460,149		\$1,745,814		
50		PRODUCTION- PLUM POINT- STEAM					
51	310.000	Land & land Rights - Plum Point	\$845,856	0.00%	\$0	0	0.00%
52	311.000	Structures & Improvements - Plum Point	\$18,341,573	2.41%	\$442,032	0	0.00%
53	312.000	Boiler Point Equipment - Plum Point	\$48,825,302	3.23%	\$1,577,057	0	0.00%
54	312.000	Train Lease	\$4,595,245	7.98%	\$366,701	0	0.00%
55	312.000	Unit Train - Plum Point	\$10,887	8.45%	\$920	0	0.00%
56	314.000	Turbo Generator Units - Plum Point	\$15,245,135	2.84%	\$432,962	0	0.00%
57	315.000	Accessory Electric Equipment - Plum Point	\$4,832,343	2.72%	\$131,440	0	0.00%
58	315.020	Computer Software-0%-Plum Point	\$65,851	0.00%	\$0	0	0.00%
59	315.020	Computer Software-10%-Plum Point	\$28,910	10.00%	\$2,891	0	0.00%
60	315.030	Communication Equipment-Plum Point	\$17,799	6.67%	\$1,187	0	0.00%
61	316.000	Misc. Power Plant Equipment - Plum Point	\$2,524,884	3.01%	\$75,999	0	0.00%
62		TOTAL PRODUCTION- PLUM POINT- STEAM	\$95,333,785		\$3,031,189		
63		TOTAL STEAM PRODUCTION	\$465,745,100		\$14,290,630		
64		NUCLEAR PRODUCTION					
65		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
66		HYDRAULIC PRODUCTION					
67		PRODUCTION- HYDRO					
68	330.000	Land & Land Rights - Hydro	\$200,283	0.00%	\$0	0	0.00%
69	331.000	Structures & Improvements - Hydro	\$3,029,560	2.94%	\$89,069	0	0.00%
70	332.000	Reservoirs, Dams, Waterways - Hydro	\$4,219,376	2.15%	\$90,717	0	0.00%
71	333.000	Water Wheels, Turbines & Generators	\$7,062,210	6.60%	\$466,106	0	0.00%
72	334.000	Accessory Electric Equipment - Hydro	\$2,291,657	2.72%	\$62,333	0	0.00%
73	334.030	Communication Equipment-Hydro	\$85,222	6.67%	\$5,684	0	0.00%
74	335.000	Misc. Power Plant Equipment - Hydro	\$3,754,310	3.56%	\$133,653	0	0.00%
75		TOTAL PRODUCTION- HYDRO	\$20,642,618		\$847,562		
76		TOTAL HYDRAULIC PRODUCTION	\$20,642,618		\$847,562		
77		OTHER PRODUCTION					
78		PRODUCTION- ENERGY CENTER					
79	340.000	Land & Land Rights - Energy	\$144,227	0.00%	\$0	0	0.00%
80	341.000	Structures & Improvements - Energy	\$4,043,367	7.33%	\$296,379	0	0.00%
81	342.000	Fuel Holders, Producers & Access. - Energy	\$1,268,260	0.00%	\$0	0	0.00%
82	343.000	Prime Movers - Energy	\$26,784,833	5.34%	\$1,430,310	0	0.00%
83	344.000	Generators - Energy	\$5,741,679	5.79%	\$332,443	0	0.00%
84	345.000	Accessory Electric Equipment - Energy	\$2,390,809	5.67%	\$135,559	0	0.00%
85	345.010	Computer Hardware-Energy	\$3,843	20.00%	\$769	0	0.00%
86	345.020	Computer Software-Energy	\$59,939	20.00%	\$11,988	0	0.00%
87	345.020	Computer Software-6.67%-Energy	\$9,892	6.67%	\$660	0	0.00%
88	345.030	Communication Equipment-Energy	\$8,663	6.67%	\$578	0	0.00%
89	346.000	Misc. Power Plant Equipment - Energy	\$2,032,878	0.44%	\$8,945	0	0.00%
90		TOTAL PRODUCTION- ENERGY CENTER	\$42,488,390		\$2,217,631		
91		PRODUCTION- ENERGY CENTER FT8					
92	341.000	Structures & Improvements - FT8	\$969,160	3.37%	\$32,661	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
93	342.000	Fuel Holders, Producers & Access. - FT8	\$1,265,034	2.95%	\$37,319	0	0.00%
94	343.000	Prime Movers - FT8	\$55,670,655	4.06%	\$2,260,229	0	0.00%
95	344.000	Generator - FT8	\$5,117,418	4.61%	\$235,913	0	0.00%
96	345.000	Accessory Electric Equipment - FT8	\$4,434,277	3.45%	\$152,983	0	0.00%
97	346.000	Misc. Power Plant Equipment - FT8	\$909,728	3.20%	\$29,111	0	0.00%
98		TOTAL PRODUCTION- ENERGY CENTER FT8	\$68,366,272		\$2,748,216		
99		PRODUCTION- RIVERTON- COMMON					
100	340.000	Land/Land Rights- RC	\$223,891	0.00%	\$0	0	0.00%
101	345.010	Computer Hardware	\$79,763	20.00%	\$15,953	0	0.00%
102	345.020	Computer Software-10%	\$21,604	10.00%	\$2,160	0	0.00%
103	345.030	Communication Equipment	\$12,049	6.67%	\$804	0	0.00%
104		TOTAL PRODUCTION- RIVERTON- COMMON	\$337,307		\$18,917		
105		PRODUCTION- RIVERTON- UNIT 9, 10, 11					
106	341.000	Structures & Improvements - RU 10 & 11	\$13,783,145	6.57%	\$905,553	0	0.00%
107	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$1,854,824	4.18%	\$77,532	0	0.00%
108	343.000	Prime Movers - RU 10 & 11	\$7,511,374	5.77%	\$433,406	0	0.00%
109	344.000	Generators - RU 10 & 11	\$1,560,345	4.21%	\$65,691	0	0.00%
110	345.000	Accessory Electric Equip. RU 10 & 11	\$1,353,042	5.45%	\$73,741	0	0.00%
111	345.010	Computer Hardware-RU 10 & 11	\$18,966	20.00%	\$3,793	0	0.00%
112	345.020	Computer Software-10% RU 10 & 11	\$57,013	10.00%	\$5,701	0	0.00%
113	346.000	Misc. Power Plant Equip - RU 10 & 11	\$2,162,353	6.27%	\$135,580	0	0.00%
114		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$28,301,062		\$1,700,997		
115		PRODUCTION- RIVERTON- UNIT 12					
116	341.000	Structures & Improvements - RU 12	\$17,329,130	2.57%	\$445,359	0	0.00%
117	342.000	Fuel Holders, Producers & Access. - RU 12	\$833,699	2.20%	\$18,341	0	0.00%
118	343.000	Prime Movers - RU 12	\$144,790,231	2.84%	\$4,112,043	0	0.00%
119	344.000	Generators - RU 12	\$19,551,782	2.86%	\$559,181	0	0.00%
120	345.000	Accessory Electric Equipment - RU 12	\$22,932,513	2.91%	\$667,336	0	0.00%
121	345.020	Computer Software-10% RU 12	\$416,193	10.00%	\$41,619	0	0.00%
122	346.000	Misc. Power Plant Equipment - RU 12	\$2,044,770	2.39%	\$48,870	0	0.00%
123		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$207,898,318		\$5,892,749		
124		PRODUCTION- STATE LINE- UNIT 1					
125	340.000	Land and Land Rights - SL UT1	\$143,097	0.00%	\$0	0	0.00%
126	341.000	Structures & Improvements - SL UT1	\$1,482,960	0.73%	\$10,826	0	0.00%
127	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,062,896	1.51%	\$46,250	0	0.00%
128	343.000	Prime Movers - SL UT1	\$37,029,466	2.92%	\$1,081,260	0	0.00%
129	344.000	Generators - SL UT1	\$4,510,845	3.69%	\$166,450	0	0.00%
130	345.000	Accessory Electric Equipment - SL UT1	\$6,813,237	2.97%	\$202,353	0	0.00%
131	345.020	Computer Software-0%-SL UT1	\$75,022	0.00%	\$0	0	0.00%
132	346.000	Misc. Power Plant Equipment - SL UT1	\$106,127	3.59%	\$3,810	0	0.00%
133		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$53,223,650		\$1,510,949		
134		PRODUCTION- STATE LINE- COMMON					
135	340.000	Land and Land Rights - SL Common	\$167,798	0.00%	\$0	0	0.00%
136	341.000	ASDLStructures & Improvements - SL Common	\$6,816,199	2.31%	\$157,454	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
137	342.000	Fuel Holders, Producers & Accessories - SL Common	\$0	0.00%	\$0	0	0.00%
138	343.000	Prime Movers - SL Common	\$1,145,236	3.38%	\$38,709	0	0.00%
139	345.000	Accessory Electric Equipment - SL Common	\$2,738,203	2.99%	\$81,872	0	0.00%
140	345.010	Computer Hardware-SL Common	\$10,451	20.00%	\$2,090	0	0.00%
141	345.020	Computer Software-0%-SL Common	\$328,830	0.00%	\$0	0	0.00%
142	345.020	Computer Software-10%-SL Common	\$22,369	10.00%	\$2,237	0	0.00%
143	345.020	Computer Software-20%-SL Common	\$18,970	20.00%	\$3,794	0	0.00%
144	345.030	Communication Equipment-SL Common	\$4,319	6.67%	\$288	0	0.00%
145	346.000	Misc. Power Plant Equipment - SL Common	\$1,102,020	1.80%	\$19,836	0	0.00%
146		TOTAL PRODUCTION- STATE LINE-COMMON	\$12,354,395		\$306,280		
147		PRODUCTION- STATE LINE- CC					
148	340.000	Land and Land Rights - SL CC	\$490,087	0.00%	\$0	0	0.00%
149	341.000	Structures and Improvements - SL CC	\$8,935,079	2.36%	\$210,868	0	0.00%
150	342.000	Fuel Holders, Producers & Accessories - SL CC	\$170,363	0.00%	\$0	0	0.00%
151	343.000	Prime Movers - SL CC	\$113,121,083	2.80%	\$3,167,390	0	0.00%
152	344.000	Generators - SL CC	\$27,626,352	2.96%	\$817,740	0	0.00%
153	345.000	Accessory Electric Equipment - SL CC	\$7,861,331	2.58%	\$202,822	0	0.00%
154	345.010	Computer Hardware-SL CC	\$16,776	20.00%	\$3,355	0	0.00%
155	345.020	Computer Software-0%-SL CC	\$1,106,836	0.00%	\$0	0	0.00%
156	346.000	Misc. Power Plant Equipment - SL CC	\$3,109,324	2.80%	\$87,061	0	0.00%
157		TOTAL PRODUCTION- STATE LINE- CC	\$162,437,231		\$4,489,236		
158		PRODUCTION- ASBURY					
159	338.200	Land & Land Rights-Asbury	\$1,198,005	0.00%	\$0	0	0.00%
160	338.210	Structures & Improvements-Asbury	\$6,308,827	2.07%	\$130,593	0	0.00%
161	338.300	Computer Hardware-Asbury	\$41,737	20.00%	\$8,347	0	0.00%
162	338.310	Computer Software-10%-Asbury	\$35,134	10.00%	\$3,513	0	0.00%
163	338.320	Communication Equipment-Asbury	\$48,184	6.67%	\$3,214	0	0.00%
164	338.330	Misc Pwr Plt Eq-Asbury	\$893,629	1.96%	\$17,515	0	0.00%
165	338.330	Misc Pwr Plt Eq-Lease-Asbury	\$44,176	0.00%	\$0	0	0.00%
166	340.000	Land - Asb	\$269,507	0.00%	\$0	0	0.00%
167	341.000	Structures - Asb	\$7,936,728	2.07%	\$164,290	0	0.00%
168	342.000	Fuel Holders - Asb	\$2,146,643	1.29%	\$27,692	0	0.00%
169	345.000	Access. Electric - Asb	\$77,409	0.63%	\$488	0	0.00%
170	346.000	Misc. Equipment - Asb	\$0	1.96%	\$0	0	0.00%
171		TOTAL PRODUCTION- ASBURY	\$18,999,979		\$355,652		
172		PRODUCTION - DALLAS COUNTY					
173	340.000	Land - Dallas County	\$0	0.00%	\$0	0	0.00%
174		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0		
175		PRODUCTION- PROSPERITY SOLAR					
176	338.020	Solar- Structure and Improvements-PS	\$128,076	4.00%	\$5,123	0	0.00%
177	338.040	Solar Panels-PS	\$1,717,159	4.00%	\$68,686	0	0.00%
178	338.050	Solar- Collector System-PS	\$379,275	4.00%	\$15,171	0	0.00%
179	338.060	Solar- GSU Transformers-PS	\$70,744	4.00%	\$2,830	0	0.00%
180	338.070	Solar- Invertors-PS	\$174,388	4.00%	\$6,976	0	0.00%
181	338.080	Accessory Electric Equipment-PS	\$140,193	4.00%	\$5,608	0	0.00%
182	338.090	Solar- Computer Hardware-PS	\$44,999	4.00%	\$1,800	0	0.00%
183	338.120	Solar- Misc Pwr Plt Eq-PS	\$30,411	4.00%	\$1,216	0	0.00%
184	341.000	Structures - PS	\$0	4.00%	\$0	0	0.00%
185	344.000	Generators - PS	\$0	4.00%	\$0	0	0.00%
186	345.000	Access. Electric - PS	\$0	4.00%	\$0	0	0.00%

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187	346.000	Misc. Equipment - PS	\$0	4.00%	\$0	0	0.00%
188		TOTAL PRODUCTION- PROSPERITY SOLAR	\$2,685,245		\$107,410		
189		PRODUCTION- NEOSHO RIDGE					
190	338.210	Structures & Improvements-NR	\$32,080,487	3.33%	\$1,068,280	0	0.00%
191	338.230	Turbine-NR	\$165,250,983	3.33%	\$5,502,858	0	0.00%
192	338.240	Towers & Fixtures-NR	\$20,313,076	3.33%	\$676,425	0	0.00%
193	338.260	Collector Systems-NR	\$19,868,466	3.33%	\$661,620	0	0.00%
194	338.270	GSU Transformers-NR	\$6,512,762	3.33%	\$216,875	0	0.00%
195	338.280	Invertors-NR	\$787,415	3.33%	\$26,221	0	0.00%
196	338.290	Accessory Elec Equip-NR	\$2,186,769	3.33%	\$72,819	0	0.00%
197	338.330	Misc Power Plant Equip-NR	\$560,766	3.33%	\$18,674	0	0.00%
198	341.000	Structures- NR	\$0	3.33%	\$0	0	0.00%
199	344.000	Generators- NR	\$0	3.33%	\$0	0	0.00%
200	345.000	Access. Electric-NR	\$0	3.33%	\$0	0	0.00%
201	346.000	Misc. Equipment	\$0	3.33%	\$0	0	0.00%
202		TOTAL PRODUCTION- NEOSHO RIDGE	\$247,560,724		\$8,243,772		
203		PRODUCTION- NORTH FOLK					
204	338.210	Structures & Improvements-NF	\$15,484,066	3.33%	\$515,619	0	0.00%
205	338.230	Turbine-NF	\$80,075,319	3.33%	\$2,666,508	0	0.00%
206	338.240	Towers & Fixtures-NF	\$9,615,890	3.33%	\$320,209	0	0.00%
207	338.260	Collector Systems-NF	\$6,233,314	3.33%	\$207,569	0	0.00%
208	338.270	GSU Transformers-NF	\$3,105,594	3.33%	\$103,416	0	0.00%
209	338.280	Invertors-NF	\$372,652	3.33%	\$12,409	0	0.00%
210	338.290	Accessry Elec Equip-NF	\$1,050,287	3.33%	\$34,975	0	0.00%
211	338.330	Misc Power Plant Equip-NF	\$396,284	3.33%	\$13,196	0	0.00%
212	341.000	Structures -NF	\$0	3.33%	\$0	0	0.00%
213	344.000	Generators -NF	\$0	3.33%	\$0	0	0.00%
214	345.000	Access. Electric -NF	\$0	3.33%	\$0	0	0.00%
215	346.000	Misc. Equipment -NF	\$0	3.33%	\$0	0	0.00%
216		TOTAL PRODUCTION- NORTH FOLK	\$116,333,406		\$3,873,901		
217		PRODUCTION- KINGS POINT					
218	338.210	Structures & Improvements-KP	\$16,109,903	3.33%	\$536,460	0	0.00%
219	338.230	Turbine-KP	\$80,267,332	3.33%	\$2,672,902	0	0.00%
220	338.240	Towers & Fixtures-KP	\$9,906,404	3.33%	\$329,883	0	0.00%
221	338.260	Collector Systems-KP	\$6,711,350	3.33%	\$223,488	0	0.00%
222	338.270	GSU Transformers-KP	\$3,104,757	3.33%	\$103,388	0	0.00%
223	338.280	Invertors-KP	\$383,903	3.33%	\$12,784	0	0.00%
224	338.290	Accessry Elec Equip-KP	\$1,180,282	3.33%	\$39,303	0	0.00%
225	338.310	Computer Software-KP	\$0	3.33%	\$0	0	0.00%
226	338.330	Misc Power Plant Equip-KP	\$434,113	3.33%	\$14,456	0	0.00%
227	341.000	Structures - KP	\$0	3.33%	\$0	0	0.00%
228	344.000	Generators - KP	\$0	3.33%	\$0	0	0.00%
229	345.000	Access. Electric - KP	\$0	3.33%	\$0	0	0.00%
230	346.000	Misc. Equipment - KP	\$0	3.33%	\$0	0	0.00%
231		TOTAL PRODUCTION- KINGS POINT	\$118,098,044		\$3,932,664		
232		TOTAL OTHER PRODUCTION	\$1,079,084,023		\$35,398,374		
233		TOTAL PRODUCTION PLANT	\$1,565,471,741		\$50,536,566		
234		TRANSMISSION PLANT					
235	350.000	Land - TP	\$11,091,411	0.00%	\$0	0	0.00%
236	352.000	Structures & Improvements - TP	\$14,905,726	1.07%	\$159,491	0	0.00%
237	352.100	Structures and Improvements (latan)-TP	\$20,687	1.07%	\$221	0	0.00%
238	351.030	Communication Equipment-TP	\$36,421	6.67%	\$2,429	0	0.00%
239	353.000	Station Equipment - TP	\$245,401,168	2.44%	\$5,987,788	0	0.00%

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240	353.100	Station Equipment (Iatan)-TP	\$425,628	2.44%	\$10,385	0	0.00%
241	354.000	Towers and Fixtures - TP	\$7,081,260	1.17%	\$82,851	0	0.00%
242	355.000	Poles and Fixtures - TP	\$204,895,139	3.60%	\$7,376,225	0	0.00%
243	356.000	Overhead Conductors & Devices - TP	\$137,487,358	1.82%	\$2,502,270	0	0.00%
244		TOTAL TRANSMISSION PLANT	\$621,344,798		\$16,121,660		
245		TRANSMISSION PLANT- IATAN					
246	352.000	Structures & Improvements- Iatan	\$0	1.07%	\$0	0	0.00%
247	353.000	Station Equipment- Iatan	\$0	2.44%	\$0	0	0.00%
248		TOTAL TRANSMISSION PLANT- IATAN	\$0		\$0		
249		TRANSMISSION PLANT- NEOSHO RIDGE					
250	353.000	Station Equipment - NR	\$10,155,705	2.44%	\$247,799	0	0.00%
251	354.000	Towers & Fixtures - NR	\$1,004,410	1.17%	\$11,752	0	0.00%
252	355.000	Poles & Fixtures - NR	\$2,009,321	3.60%	\$72,336	0	0.00%
253	356.000	OH Conductor - NR	\$3,734,783	1.82%	\$67,973	0	0.00%
254		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$16,904,219		\$399,860		
255		TRANSMISSION PLANT- NORTH FOLK					
256	353.000	Station Equip. -NF Tran	\$4,901,583	2.44%	\$119,599	0	0.00%
257	355.000	Poles & Fixtures -NF Tran	\$1,907,792	3.60%	\$68,681	0	0.00%
258	356.000	OH Conductor -NF Tran	\$2,154,622	1.82%	\$39,214	0	0.00%
259		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$8,963,997		\$227,494		
260		TRANSMISSION PLANT- KINGS POINT					
261	353.000	Station Equip.- KP	\$4,545,629	2.44%	\$110,913	0	0.00%
262	354.000	Towers & Fixtures- KP	\$1,939,786	1.17%	\$22,695	0	0.00%
263	355.000	Poles & Fixtures- KP	\$3,652,132	3.60%	\$131,477	0	0.00%
264	356.000	OH Conductor- KP	\$5,106,314	1.82%	\$92,935	0	0.00%
265		TOTAL TRANSMISSION PLANT- KINGS POINT	\$15,243,861		\$358,020		
266		DISTRIBUTION PLANT					
267	360.000	Land/Land Rights - DP	\$5,187,756	0.00%	\$0	0	0.00%
268	361.000	Structures & Improvements - DP	\$43,436,874	1.94%	\$842,675	0	0.00%
269	362.000	Station Equipment - DP	\$221,590,115	2.11%	\$4,675,551	0	0.00%
270	363.010	Computer Hardware-DP	\$21,010	20.00%	\$4,202	0	0.00%
271	363.020	Computer Software-0%-DP	\$297,801	0.00%	\$0	0	0.00%
272	363.020	Computer Software-10%-DP	\$297,069	10.00%	\$29,707	0	0.00%
273	363.020	Computer Software-14.29%-DP	\$9,642,658	14.29%	\$1,377,936	0	0.00%
274	363.020	Computer Software-20%-DP	\$4,443,977	20.00%	\$888,795	0	0.00%
275	364.000	Poles, Towers, & Fixtures - DP	\$308,972,768	5.05%	\$15,603,125	0	0.00%
276	365.000	Overhead Conductors & Devices - DP	\$255,134,750	3.10%	\$7,909,177	0	0.00%
277	366.000	Underground Conduit - DP	\$86,760,120	1.76%	\$1,526,978	0	0.00%
278	367.000	Underground Conductors & Devices - DP	\$93,459,379	1.56%	\$1,457,966	0	0.00%
279	368.000	Line Transformers - DP	\$164,643,612	1.88%	\$3,095,300	0	0.00%
280	369.000	Services - DP	\$112,798,022	3.32%	\$3,744,894	0	0.00%
281	370.000	Meters - DP	\$9,178,422	4.39%	\$402,933	0	0.00%
282	370.100	Meters-AMI	\$40,903,385	5.00%	\$2,045,169	0	0.00%
283	370.990	Distribution Unassigned-DP	\$0	0.00%	\$0	0	0.00%
284	371.000	Meter Installations/Private Lights - DP	\$19,477,305	3.48%	\$677,810	0	0.00%
285	371.100	EV Chargers on Cust Prem	\$244,650	3.48%	\$8,514	0	0.00%
286	371.200	EV Chargers Residential-DP	\$19,161	0.00%	\$0	0	0.00%
287	371.300	EV Charges Ready-DP	\$284,300	0.00%	\$0	0	0.00%
288	371.400	EV Charges Commercial-DP	\$0	0.00%	\$0	0	0.00%
289	371.500	EV Charges School-DP	\$13,024	0.00%	\$0	0	0.00%
290	373.000	Street Lighting and Signal Systems - DP	\$23,348,463	3.90%	\$910,590	0	0.00%
291	375.000	Charging Stations-DP	\$0	0.00%	\$0	0	0.00%

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
292		TOTAL DISTRIBUTION PLANT	\$1,400,154,621		\$45,201,322		
293		INCENTIVE COMPENSATION CAPITALIZATION					
294		Incentive Compensation	-\$349,177	2.50%	-\$8,729	0	0.00%
295		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$349,177		-\$8,729		
296		GENERAL PLANT					
297	389.000	Land/Land Rights - GP	\$740,832	0.00%	\$0	0	0.00%
298	390.000	Structures & Improvements - GP	\$31,959,210	1.73%	\$552,894	0	0.00%
299	391.000	Office Furniture & Equipment - GP	\$4,105,980	5.00%	\$205,299	0	0.00%
300	391.100	Computer Equipment - GP	-\$386,070	20.00%	-\$77,214	0	0.00%
301	391.200	Furniture Lease - GP	\$0	0.00%	\$0	0	0.00%
302	392.000	Transportation Equipment - GP	\$12,903,152	5.20%	\$670,964	0	0.00%
303	393.000	Stores Equipment - GP	\$2,720,557	2.86%	\$77,808	0	0.00%
304	394.000	Tools, Shop, & Garage Equipment - GP	\$10,206,516	5.00%	\$510,326	0	0.00%
305	395.000	Laboratory Equipment - GP	\$2,323,749	5.00%	\$116,187	0	0.00%
306	396.000	Power Operated Equipment - GP	\$35,814,283	4.62%	\$1,654,620	0	0.00%
307	397.000	Communication Equipment - GP	-\$373,031	6.67%	-\$24,881	0	0.00%
308	397.010	Computer Hardware-GP	\$7,410,622	20.00%	\$1,482,124	0	0.00%
309	397.010	Computer Hardware-Lease-GP	\$213,745	0.00%	\$0	0	0.00%
310	397.020	Computer Software-0%-GP	\$24,474,973	0.00%	\$0	0	0.00%
311	397.020	Computer Software-10%-GP	\$4,575,556	10.00%	\$457,556	0	0.00%
312	397.020	Computer Software-14.29%-GP	\$5,164,350	14.29%	\$737,986	0	0.00%
313	397.020	Computer Software-16.67%-GP	\$1,513,441	16.67%	\$252,291	0	0.00%
314	397.020	Computer Software-20%-GP	\$21,531,731	20.00%	\$4,306,346	0	0.00%
315	397.020	Computer Software-25%-GP	\$231,518	25.00%	\$57,880	0	0.00%
316	397.020	Computer Software-33.33%-GP	\$1,526,320	33.33%	\$508,722	0	0.00%
317	397.020	Computer Software-5%-GP	\$81,836,347	5.00%	\$4,091,817	0	0.00%
318	397.030	Communication Equipment-GP	\$8,020,252	6.67%	\$534,951	0	0.00%
319	398.000	Miscellaneous Equipment - GP	\$298,393	2.94%	\$8,773	0	0.00%
320		TOTAL GENERAL PLANT	\$256,812,426		\$16,124,449		
321		Total Depreciation	\$3,933,696,755		\$128,960,642		

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

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Organization	\$0	R-2	\$0	\$0	87.5040%	\$0	\$0
3	302.000	Franchises and Consents	\$1,079,798	R-3	\$0	\$1,079,798	87.5040%	\$0	\$944,866
4	303.000	Misc Intangible	\$4,951,488	R-4	\$0	\$4,951,488	87.5040%	\$0	\$4,332,750
5	303.100	Misc Intangible- NR	\$2,643,062	R-5	\$0	\$2,643,062	87.5040%	\$0	\$2,312,785
6	303.200	Misc Intangible- NF	\$1,651,166	R-6	\$0	\$1,651,166	87.5040%	\$0	\$1,444,836
7	303.300	Misc Intangible- KP	\$1,499,363	R-7	\$0	\$1,499,363	87.5040%	\$0	\$1,312,003
8		TOTAL INTANGIBLE PLANT	\$11,824,877		\$0	\$11,824,877		\$0	\$10,347,240
9		PRODUCTION PLANT							
10		STEAM PRODUCTION							
11		PRODUCTION-ASBURY-STEAM							
12	310.000	Land and Land Rights - Asbury	\$0	R-12	\$0	\$0	88.4300%	\$0	\$0
13	311.000	Structures and Improvements - Asbury	-\$248,837	R-13	\$248,837	\$0	88.4300%	\$0	\$0
14	312.000	Boiler Plant Equipment - Asbury	-\$8,234,157	R-14	\$8,234,157	\$0	88.4300%	\$0	\$0
15	314.000	Turbogenerator Units - Asbury	-\$1,526,283	R-15	\$1,526,283	\$0	88.4300%	\$0	\$0
16	315.000	Accessory Electric Equipment - Asbury	-\$85,948	R-16	\$85,948	\$0	88.4300%	\$0	\$0
17	316.000	Misc Power Equip - Asbury	-\$35,973	R-17	\$35,973	\$0	88.4300%	\$0	\$0
18		TOTAL PRODUCTION-ASBURY-STEAM	-\$10,131,198		\$10,131,198	\$0		\$0	\$0
19		PRODUCTION- IATAN- STEAM							
20	310.000	Land & Land Rights - Iatan	\$0	R-20	\$0	\$0	88.4300%	\$0	\$0
21	311.000	Structures & Improvements - Iatan	\$3,188,787	R-21	-\$411,858	\$2,776,929	88.4300%	\$0	\$2,455,638
22	312.000	Boiler Plant Equipment - Iatan	\$48,966,352	R-22	-\$6,231,125	\$42,735,227	88.4300%	\$0	\$37,790,761
23	312.000	Unit Train - Iatan	\$385,408	R-23	-\$46,973	\$338,435	88.4300%	\$0	\$299,278
24	314.000	Turbo Generator Units - Iatan	\$7,584,936	R-24	-\$953,673	\$6,631,263	88.4300%	\$0	\$5,864,026
25	315.000	Accessory Electric Equipment - Iatan	\$5,242,579	R-25	-\$666,893	\$4,575,686	88.4300%	\$0	\$4,046,279
26	315.020	Computer Software-0%-Iatan	\$238,800	R-26	\$0	\$238,800	88.4300%	\$0	\$211,171
27	315.030	Communication Equipment-Iatan	\$4,620	R-27	\$0	\$4,620	88.4300%	\$0	\$4,085
28	316.000	Misc. Power Plant Equipment - Iatan	\$884,161	R-28	-\$112,658	\$771,503	88.4300%	\$0	\$682,240
29		TOTAL PRODUCTION- IATAN- STEAM	\$66,495,643		-\$8,423,180	\$58,072,463		\$0	\$51,353,478
30		PRODUCTION- IATAN 2- STEAM							
31	311.000	Structures & Improvements - Iatan 2	\$8,831,719	R-31	\$0	\$8,831,719	88.4300%	\$0	\$7,809,889
32	312.000	Boiler Plant Equipment - Iatan 2	\$53,747,207	R-32	\$0	\$53,747,207	88.4300%	\$0	\$47,528,655
33	314.000	Turbo Generator Units - Iatan 2	\$20,886,041	R-33	\$0	\$20,886,041	88.4300%	\$0	\$18,469,526
34	315.000	Accessory Electric Equipment - Iatan 2	\$5,213,837	R-34	\$0	\$5,213,837	88.4300%	\$0	\$4,610,596
35	315.020	Computer Software-0%-Iatan 2	\$109,575	R-35	\$0	\$109,575	88.4300%	\$0	\$96,897
36	315.030	Communication Equipment-Iatan 2	\$339	R-36	\$0	\$339	88.4300%	\$0	\$300
37	316.000	Misc. Power Plant Equipment - Iatan 2	\$527,816	R-37	\$0	\$527,816	88.4300%	\$0	\$466,748
38		TOTAL PRODUCTION- IATAN 2- STEAM	\$89,316,534		\$0	\$89,316,534		\$0	\$78,982,611
39		PRODUCTION- IATAN- COMMON STEAM							
40	310.000	Land & Land Rights - Iatan Common	\$0	R-40	\$0	\$0	88.4300%	\$0	\$0
41	311.000	Structures & Improvements - Iatan Common	\$3,737,575	R-41	\$0	\$3,737,575	88.4300%	\$0	\$3,305,138
42	312.000	Boiler Plant Equipment - Iatan Common	\$11,675,323	R-42	\$0	\$11,675,323	88.4300%	\$0	\$10,324,488
43	314.000	Turbo Generator Units - Iatan Common	\$324,010	R-43	\$0	\$324,010	88.4300%	\$0	\$286,522
44	315.000	Accessory Electric Equipment - Iatan Common	\$1,238,293	R-44	\$0	\$1,238,293	88.4300%	\$0	\$1,095,022
45	315.010	Computer Hardware-Iatan Common	\$2,910	R-45	\$0	\$2,910	88.4300%	\$0	\$2,573
46	315.020	Computer Software-0%-Iatan Common	\$314,724	R-46	\$0	\$314,724	88.4300%	\$0	\$278,310
47	315.030	Communication Equipment-Iatan Common	\$48,813	R-47	\$0	\$48,813	88.4300%	\$0	\$43,165
48	316.000	Misc. Power Plant Equipment - Iatan Common	\$165,672	R-48	\$0	\$165,672	88.4300%	\$0	\$146,504
49		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$17,507,320		\$0	\$17,507,320		\$0	\$15,481,722
50		PRODUCTION- PLUM POINT- STEAM							
51	310.000	Land & land Rights - Plum Point	\$0	R-51	\$0	\$0	88.4300%	\$0	\$0
52	311.000	Structures & Improvements - Plum Point	\$6,231,701	R-52	\$0	\$6,231,701	88.4300%	\$0	\$5,510,693
53	312.000	Boiler Point Equipment - Plum Point	\$17,374,744	R-53	\$0	\$17,374,744	88.4300%	\$0	\$15,364,486
54	312.000	Train Lease	\$5,085,558	R-54	\$0	\$5,085,558	88.4300%	\$0	\$4,497,159

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55	312.000	Unit Train - Plum Point	\$122,180	R-55	\$0	\$122,180	88.4300%	\$0	\$108,044
56	314.000	Turbo Generator Units - Plum Point	\$5,304,174	R-56	\$0	\$5,304,174	88.4300%	\$0	\$4,690,481
57	315.000	Accessory Electric Equipment - Plum Point	\$1,734,037	R-57	\$0	\$1,734,037	88.4300%	\$0	\$1,533,409
58	315.020	Computer Software-0%-Plum Point	\$74,467	R-58	\$0	\$74,467	88.4300%	\$0	\$65,851
59	315.020	Computer Software-10%-Plum Point	\$23,429	R-59	\$0	\$23,429	88.4300%	\$0	\$20,718
60	315.030	Communication Equipment-Plum Point	\$14,020	R-60	\$0	\$14,020	88.4300%	\$0	\$12,398
61	316.000	Misc. Power Plant Equipment - Plum Point	\$933,849	R-61	\$0	\$933,849	88.4300%	\$0	\$825,803
62		TOTAL PRODUCTION- PLUM POINT- STEAM	\$36,898,159		\$0	\$36,898,159		\$0	\$32,629,042
63		TOTAL STEAM PRODUCTION	\$200,086,458		\$1,708,018	\$201,794,476		\$0	\$178,446,853
64		NUCLEAR PRODUCTION							
65		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
66		HYDRAULIC PRODUCTION							
67		PRODUCTION- HYDRO							
68	330.000	Land & Land Rights - Hydro	\$0	R-68	\$0	\$0	88.4300%	\$0	\$0
69	331.000	Structures & Improvements - Hydro	\$472,403	R-69	\$0	\$472,403	88.4300%	\$0	\$417,746
70	332.000	Reservoirs, Dams, Waterways - Hydro	\$1,998,919	R-70	\$0	\$1,998,919	88.4300%	\$0	\$1,767,644
71	333.000	Water Wheels, Turbines & Generators	\$2,214,856	R-71	\$0	\$2,214,856	88.4300%	\$0	\$1,958,597
72	334.000	Accessory Electric Equipment - Hydro	\$530,160	R-72	\$0	\$530,160	88.4300%	\$0	\$468,820
73	334.030	Communication Equipment-Hydro	\$29,200	R-73	\$0	\$29,200	88.4300%	\$0	\$25,822
74	335.000	Misc. Power Plant Equipment - Hydro	\$522,583	R-74	\$0	\$522,583	88.4300%	\$0	\$462,120
75		TOTAL PRODUCTION- HYDRO	\$5,768,121		\$0	\$5,768,121		\$0	\$5,100,749
76		TOTAL HYDRAULIC PRODUCTION	\$5,768,121		\$0	\$5,768,121		\$0	\$5,100,749
77		OTHER PRODUCTION							
78		PRODUCTION- ENERGY CENTER							
79	340.000	Land & Land Rights - Energy	\$0	R-79	\$0	\$0	88.4300%	\$0	\$0
80	341.000	Structures & Improvements - Energy	\$2,951,246	R-80	\$0	\$2,951,246	88.4300%	\$0	\$2,609,787
81	342.000	Fuel Holders, Producers & Access. - Energy	\$1,467,781	R-81	\$0	\$1,467,781	88.4300%	\$0	\$1,297,959
82	343.000	Prime Movers - Energy	\$24,995,245	R-82	\$0	\$24,995,245	88.4300%	\$0	\$22,103,295
83	344.000	Generators - Energy	\$5,254,496	R-83	\$0	\$5,254,496	88.4300%	\$0	\$4,646,551
84	345.000	Accessory Electric Equipment - Energy	\$2,312,609	R-84	\$0	\$2,312,609	88.4300%	\$0	\$2,045,040
85	345.010	Computer Hardware-Energy	\$938	R-85	\$0	\$938	88.4300%	\$0	\$829
86	345.020	Computer Software-Energy	\$2,774	R-86	\$0	\$2,774	88.4300%	\$0	\$2,453
87	345.020	Computer Software-6.67%-Energy	\$311	R-87	\$0	\$311	88.4300%	\$0	\$275
88	345.030	Communication Equipment-Energy	\$6,270	R-88	\$0	\$6,270	88.4300%	\$0	\$5,545
89	346.000	Misc. Power Plant Equipment - Energy	\$2,357,769	R-89	\$0	\$2,357,769	88.4300%	\$0	\$2,084,975
90		TOTAL PRODUCTION- ENERGY CENTER	\$39,349,439		\$0	\$39,349,439		\$0	\$34,796,709
91		PRODUCTION- ENERGY CENTER FT8							
92	341.000	Structures & Improvements - FT8	\$451,976	R-92	\$0	\$451,976	88.4300%	\$0	\$399,682
93	342.000	Fuel Holders, Producers & Access. - FT8	\$868,020	R-93	\$0	\$868,020	88.4300%	\$0	\$767,590
94	343.000	Prime Movers - FT8	\$14,374,303	R-94	\$0	\$14,374,303	88.4300%	\$0	\$12,711,196
95	344.000	Generator - FT8	\$1,237,690	R-95	\$0	\$1,237,690	88.4300%	\$0	\$1,094,489
96	345.000	Accessory Electric Equipment - FT8	\$1,752,668	R-96	\$0	\$1,752,668	88.4300%	\$0	\$1,549,884
97	346.000	Misc. Power Plant Equipment - FT8	\$455,757	R-97	\$0	\$455,757	88.4300%	\$0	\$403,026
98		TOTAL PRODUCTION- ENERGY CENTER FT8	\$19,140,414		\$0	\$19,140,414		\$0	\$16,925,867
99		PRODUCTION- RIVERTON- COMMON							
100	340.000	Land/Land Rights- RC	\$0	R-100	\$0	\$0	88.4300%	\$0	\$0
101	345.010	Computer Hardware	\$39,968	R-101	\$0	\$39,968	88.4300%	\$0	\$35,344
102	345.020	Computer Software-10%	\$2,821	R-102	\$0	\$2,821	88.4300%	\$0	\$2,495
103	345.030	Communication Equipment	\$9,032	R-103	\$0	\$9,032	88.4300%	\$0	\$7,987
104		TOTAL PRODUCTION- RIVERTON- COMMON	\$51,821		\$0	\$51,821		\$0	\$45,826

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105		PRODUCTION- RIVERTON- UNIT 9, 10, 11							
106	341.000	Structures & Improvements - RU 10 & 11	\$6,251,625	R-106	\$0	\$6,251,625	88.4300%	\$0	\$5,528,312
107	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$633,248	R-107	\$0	\$633,248	88.4300%	\$0	\$559,981
108	343.000	Prime Movers - RU 10 & 11	\$4,130,366	R-108	-\$117,131	\$4,013,235	88.4300%	\$0	\$3,548,904
109	344.000	Generators - RU 10 & 11	\$1,231,125	R-109	\$0	\$1,231,125	88.4300%	\$0	\$1,088,684
110	345.000	Accessory Electric Equip. RU 10 & 11	\$700,937	R-110	\$0	\$700,937	88.4300%	\$0	\$619,839
111	345.010	Computer Hardware-RU 10 & 11	\$8,531	R-111	\$0	\$8,531	88.4300%	\$0	\$7,544
112	345.020	Computer Software-10% RU 10 & 11	\$23,641	R-112	\$0	\$23,641	88.4300%	\$0	\$20,906
113	346.000	Misc. Power Plant Equip - RU 10 & 11	\$831,831	R-113	\$0	\$831,831	88.4300%	\$0	\$735,588
114		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$13,811,304		-\$117,131	\$13,694,173		\$0	\$12,109,758
115		PRODUCTION- RIVERTON- UNIT 12							
116	341.000	Structures & Improvements - RU 12	\$4,215,108	R-116	\$0	\$4,215,108	88.4300%	\$0	\$3,727,420
117	342.000	Fuel Holders, Producers & Access. - RU 12	\$308,290	R-117	\$0	\$308,290	88.4300%	\$0	\$272,621
118	343.000	Prime Movers - RU 12	\$32,814,869	R-118	\$0	\$32,814,869	88.4300%	\$0	\$29,018,189
119	344.000	Generators - RU 12	\$5,452,074	R-119	\$0	\$5,452,074	88.4300%	\$0	\$4,821,269
120	345.000	Accessory Electric Equipment - RU 12	\$6,847,329	R-120	\$0	\$6,847,329	88.4300%	\$0	\$6,055,093
121	345.020	Computer Software-10% RU 12	\$470,647	R-121	\$0	\$470,647	88.4300%	\$0	\$416,193
122	346.000	Misc. Power Plant Equipment - RU 12	\$872,470	R-122	\$0	\$872,470	88.4300%	\$0	\$771,525
123		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$50,980,787		\$0	\$50,980,787		\$0	\$45,082,310
124		PRODUCTION- STATE LINE- UNIT 1							
125	340.000	Land and Land Rights - SL UT1	\$0	R-125	\$0	\$0	88.4300%	\$0	\$0
126	341.000	Structures & Improvements - SL UT1	\$1,086,349	R-126	\$0	\$1,086,349	88.4300%	\$0	\$960,658
127	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,916,064	R-127	\$0	\$2,916,064	88.4300%	\$0	\$2,578,675
128	343.000	Prime Movers - SL UT1	\$14,300,244	R-128	\$0	\$14,300,244	88.4300%	\$0	\$12,645,706
129	344.000	Generators - SL UT1	\$5,301,616	R-129	\$0	\$5,301,616	88.4300%	\$0	\$4,688,219
130	345.000	Accessory Electric Equipment - SL UT1	\$2,595,856	R-130	\$0	\$2,595,856	88.4300%	\$0	\$2,295,515
131	345.020	Computer Software-0%-SL UT1	\$84,838	R-131	\$0	\$84,838	88.4300%	\$0	\$75,022
132	346.000	Misc. Power Plant Equipment - SL UT1	\$272,328	R-132	\$0	\$272,328	88.4300%	\$0	\$240,820
133		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$26,557,295		\$0	\$26,557,295		\$0	\$23,484,615
134		PRODUCTION- STATE LINE- COMMON							
135	340.000	Land and Land Rights - SL Common	\$0	R-135	\$0	\$0	88.4300%	\$0	\$0
136	341.000	ASDLStructures & Improvements - SL Common	\$1,939,803	R-136	\$0	\$1,939,803	88.4300%	\$0	\$1,715,368
137	342.000	Fuel Holders, Producers & Accessories - SL Common	\$51	R-137	\$0	\$51	88.4300%	\$0	\$45
138	343.000	Prime Movers - SL Common	\$191,941	R-138	\$0	\$191,941	88.4300%	\$0	\$169,733
139	345.000	Accessory Electric Equipment - SL Common	\$1,053,301	R-139	\$0	\$1,053,301	88.4300%	\$0	\$931,434
140	345.010	Computer Hardware-SL Common	\$4,829	R-140	\$0	\$4,829	88.4300%	\$0	\$4,270
141	345.020	Computer Software-0%-SL Common	\$371,853	R-141	\$0	\$371,853	88.4300%	\$0	\$328,830
142	345.020	Computer Software-10%-SL Common	\$2,725	R-142	\$0	\$2,725	88.4300%	\$0	\$2,410
143	345.020	Computer Software-20%-SL Common	\$685	R-143	\$0	\$685	88.4300%	\$0	\$606
144	345.030	Communication Equipment-SL Common	\$578	R-144	\$0	\$578	88.4300%	\$0	\$511
145	346.000	Misc. Power Plant Equipment - SL Common	\$250,558	R-145	\$0	\$250,558	88.4300%	\$0	\$221,568
146		TOTAL PRODUCTION- STATE LINE- COMMON	\$3,816,324		\$0	\$3,816,324		\$0	\$3,374,775
147		PRODUCTION- STATE LINE- CC							
148	340.000	Land and Land Rights - SL CC	\$0	R-148	\$0	\$0	88.4300%	\$0	\$0
149	341.000	Structures and Improvements - SL CC	\$3,663,983	R-149	\$0	\$3,663,983	88.4300%	\$0	\$3,240,060
150	342.000	Fuel Holders, Producers & Accessories - SL CC	\$226,182	R-150	\$0	\$226,182	88.4300%	\$0	\$200,013
151	343.000	Prime Movers - SL CC	\$40,315,788	R-151	\$0	\$40,315,788	88.4300%	\$0	\$35,651,251
152	344.000	Generators - SL CC	\$12,018,917	R-152	\$0	\$12,018,917	88.4300%	\$0	\$10,628,328
153	345.000	Accessory Electric Equipment - SL CC	\$3,551,928	R-153	\$0	\$3,551,928	88.4300%	\$0	\$3,140,970
154	345.010	Computer Hardware-SL CC	\$2,118	R-154	\$0	\$2,118	88.4300%	\$0	\$1,873
155	345.020	Computer Software-0%-SL CC	\$1,251,652	R-155	\$0	\$1,251,652	88.4300%	\$0	\$1,106,836
156	346.000	Misc. Power Plant Equipment - SL CC	\$1,100,173	R-156	\$0	\$1,100,173	88.4300%	\$0	\$972,883

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157		TOTAL PRODUCTION- STATE LINE- CC	\$62,130,741		\$0	\$62,130,741		\$0	\$54,942,214
158		PRODUCTION- ASBURY							
159	338.200	Land & Land Rights-Asbury	\$0	R-159	\$0	\$0	88.4300%	\$0	\$0
160	338.210	Structures & Improvements-Asbury	\$1,496,716	R-160	\$0	\$1,496,716	88.4300%	\$0	\$1,323,546
161	338.300	Computer Hardware-Asbury	\$29,818	R-161	\$0	\$29,818	88.4300%	\$0	\$26,368
162	338.310	Computer Software-10%-Asbury	\$11,282	R-162	\$0	\$11,282	88.4300%	\$0	\$9,977
163	338.320	Communication Equipment-Asbury	\$32,184	R-163	\$0	\$32,184	88.4300%	\$0	\$28,460
164	338.330	Misc Pwr Plt Eq-Asbury	\$126,426	R-164	\$0	\$126,426	88.4300%	\$0	\$111,799
165	338.330	Misc Pwr Plt Eq-Lease-Asbury	\$16,652	R-165	\$0	\$16,652	88.4300%	\$0	\$14,725
166	340.000	Land - Asb	\$0	R-166	\$0	\$0	88.4300%	\$0	\$0
167	341.000	Structures - Asb	\$4,722,918	R-167	\$0	\$4,722,918	88.4300%	\$0	\$4,176,476
168	342.000	Fuel Holders - Asb	\$1,815,165	R-168	\$0	\$1,815,165	88.4300%	\$0	\$1,605,150
169	345.000	Access. Electric - Asb	\$96,187	R-169	\$0	\$96,187	88.4300%	\$0	\$85,058
170	346.000	Misc. Equipment - Asb	\$0	R-170	\$0	\$0	88.4300%	\$0	\$0
171		TOTAL PRODUCTION- ASBURY	\$8,347,348		\$0	\$8,347,348		\$0	\$7,381,559
172		PRODUCTION - DALLAS COUNTY							
173	340.000	Land - Dallas County	\$0	R-173	\$0	\$0	88.4300%	\$0	\$0
174		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0	\$0		\$0	\$0
175		PRODUCTION- PROSPERITY SOLAR							
176	338.020	Solar- Structure and Improvements-PS	\$21,835	R-176	\$0	\$21,835	88.4300%	\$0	\$19,309
177	338.040	Solar Panels-PS	\$292,751	R-177	\$0	\$292,751	88.4300%	\$0	\$258,880
178	338.050	Solar- Collector System-PS	\$64,661	R-178	\$0	\$64,661	88.4300%	\$0	\$57,180
179	338.060	Solar- GSU Transformers-PS	\$12,061	R-179	\$0	\$12,061	88.4300%	\$0	\$10,666
180	338.070	Solar- Invertors-PS	\$29,731	R-180	\$0	\$29,731	88.4300%	\$0	\$26,291
181	338.080	Accessory Electric Equipment-PS	\$21,811	R-181	\$0	\$21,811	88.4300%	\$0	\$19,287
182	338.090	Solar- Computer Hardware-PS	\$7,671	R-182	\$0	\$7,671	88.4300%	\$0	\$6,783
183	338.120	Solar- Misc Pwr Plt Eq-PS	\$5,185	R-183	\$0	\$5,185	88.4300%	\$0	\$4,585
184	341.000	Structures - PS	\$0	R-184	\$0	\$0	88.4300%	\$0	\$0
185	344.000	Generators - PS	\$0	R-185	\$0	\$0	88.4300%	\$0	\$0
186	345.000	Access. Electric - PS	\$0	R-186	\$0	\$0	88.4300%	\$0	\$0
187	346.000	Misc. Equipment - PS	\$0	R-187	\$0	\$0	88.4300%	\$0	\$0
188		TOTAL PRODUCTION- PROSPERITY SOLAR	\$455,706		\$0	\$455,706		\$0	\$402,981
189		PRODUCTION- NEOSHO RIDGE							
190	338.210	Structures & Improvements-NR	\$5,010,853	R-190	\$0	\$5,010,853	88.4300%	\$0	\$4,431,097
191	338.230	Turbine-NR	\$24,114,663	R-191	\$0	\$24,114,663	88.4300%	\$0	\$21,324,596
192	338.240	Towers & Fixtures-NR	\$2,992,684	R-192	\$0	\$2,992,684	88.4300%	\$0	\$2,646,430
193	338.260	Collector Systems-NR	\$1,195,424	R-193	\$0	\$1,195,424	88.4300%	\$0	\$1,057,113
194	338.270	GSU Transformers-NR	\$391,852	R-194	\$0	\$391,852	88.4300%	\$0	\$346,515
195	338.280	Invertors-NR	\$47,376	R-195	\$0	\$47,376	88.4300%	\$0	\$41,895
196	338.290	Accessory Elec Equip-NR	\$207,799	R-196	\$0	\$207,799	88.4300%	\$0	\$183,757
197	338.330	Misc Power Plant Equip-NR	\$125,080	R-197	\$0	\$125,080	88.4300%	\$0	\$110,608
198	341.000	Structures- NR	\$0	R-198	\$0	\$0	88.4300%	\$0	\$0
199	344.000	Generators- NR	\$0	R-199	\$0	\$0	88.4300%	\$0	\$0
200	345.000	Access. Electric-NR	\$0	R-200	\$0	\$0	88.4300%	\$0	\$0
201	346.000	Misc. Equipment	\$0	R-201	\$0	\$0	88.4300%	\$0	\$0
202		TOTAL PRODUCTION- NEOSHO RIDGE	\$34,085,731		\$0	\$34,085,731		\$0	\$30,142,011
203		PRODUCTION- NORTH FOLK							
204	338.210	Structures & Improvements-NF	\$2,283,798	R-204	\$0	\$2,283,798	88.4300%	\$0	\$2,019,563
205	338.230	Turbine-NF	\$12,202,358	R-205	\$0	\$12,202,358	88.4300%	\$0	\$10,790,545
206	338.240	Towers & Fixtures-NF	\$1,508,838	R-206	\$0	\$1,508,838	88.4300%	\$0	\$1,334,265
207	338.260	Collector Systems-NF	\$403,675	R-207	\$0	\$403,675	88.4300%	\$0	\$356,970
208	338.270	GSU Transformers-NF	\$201,121	R-208	\$0	\$201,121	88.4300%	\$0	\$177,851
209	338.280	Invertors-NF	\$25,075	R-209	\$0	\$25,075	88.4300%	\$0	\$22,174
210	338.290	Accessry Elec Equip-NF	\$105,034	R-210	\$0	\$105,034	88.4300%	\$0	\$92,882
211	338.330	Misc Power Plant Equip-NF	\$76,244	R-211	\$0	\$76,244	88.4300%	\$0	\$67,423
212	341.000	Structures -NF	\$0	R-212	\$0	\$0	88.4300%	\$0	\$0
213	344.000	Generators -NF	\$0	R-213	\$0	\$0	88.4300%	\$0	\$0
214	345.000	Access. Electric -NF	\$0	R-214	\$0	\$0	88.4300%	\$0	\$0
215	346.000	Misc. Equipment -NF	\$0	R-215	\$0	\$0	88.4300%	\$0	\$0
216		TOTAL PRODUCTION- NORTH FOLK	\$16,806,143		\$0	\$16,806,143		\$0	\$14,861,673
217		PRODUCTION- KINGS POINT							

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218	338.210	Structures & Improvements-KP	\$2,385,819	R-218	\$0	\$2,385,819	88.4300%	\$0	\$2,109,780
219	338.230	Turbine-KP	\$12,351,504	R-219	\$0	\$12,351,504	88.4300%	\$0	\$10,922,435
220	338.240	Towers & Fixtures-KP	\$1,566,243	R-220	\$0	\$1,566,243	88.4300%	\$0	\$1,385,029
221	338.260	Collector Systems-KP	\$381,744	R-221	\$0	\$381,744	88.4300%	\$0	\$337,576
222	338.270	GSU Transformers-KP	\$170,658	R-222	\$0	\$170,658	88.4300%	\$0	\$150,913
223	338.280	Invertors-KP	\$21,102	R-223	\$0	\$21,102	88.4300%	\$0	\$18,660
224	338.290	Accessry Elec Equip-KP	\$111,911	R-224	\$0	\$111,911	88.4300%	\$0	\$98,963
225	338.310	Computer Software-KP	\$59	R-225	\$0	\$59	88.4300%	\$0	\$52
226	338.330	Misc Power Plant Equip-KP	\$69,685	R-226	\$0	\$69,685	88.4300%	\$0	\$61,622
227	341.000	Structures - KP	\$0	R-227	\$0	\$0	88.4300%	\$0	\$0
228	344.000	Generators - KP	\$0	R-228	\$0	\$0	88.4300%	\$0	\$0
229	345.000	Access. Electric - KP	\$0	R-229	\$0	\$0	88.4300%	\$0	\$0
230	346.000	Misc. Equipment - KP	\$0	R-230	\$0	\$0	88.4300%	\$0	\$0
231		TOTAL PRODUCTION- KINGS POINT	\$17,058,725		\$0	\$17,058,725		\$0	\$15,085,030
232		TOTAL OTHER PRODUCTION	\$292,591,778		-\$117,131	\$292,474,647		\$0	\$258,635,328
233		TOTAL PRODUCTION PLANT	\$498,446,357		\$1,590,887	\$500,037,244		\$0	\$442,182,930
234		TRANSMISSION PLANT							
235	350.000	Land - TP	\$0	R-235	\$0	\$0	88.4300%	\$0	\$0
236	352.000	Structures & Improvements - TP	\$1,369,793	R-236	\$0	\$1,369,793	88.4300%	\$0	\$1,211,308
237	352.100	Structures and Improvements (latan)-TP	\$46,753	R-237	\$0	\$46,753	88.4300%	\$0	\$41,344
238	351.030	Communication Equipment-TP	\$329	R-238	\$0	\$329	88.4300%	\$0	\$291
239	353.000	Station Equipment - TP	\$55,935,058	R-239	\$0	\$55,935,058	88.4300%	\$0	\$49,463,372
240	353.100	Station Equipment (latan)-TP	\$384,077	R-240	\$0	\$384,077	88.4300%	\$0	\$339,639
241	354.000	Towers and Fixtures - TP	\$212,320	R-241	\$0	\$212,320	88.4300%	\$0	\$187,755
242	355.000	Poles and Fixtures - TP	\$48,913,414	R-242	\$0	\$48,913,414	88.4300%	\$0	\$43,254,132
243	356.000	Overhead Conductors & Devices - TP	\$32,215,571	R-243	\$0	\$32,215,571	88.4300%	\$0	\$28,488,229
244		TOTAL TRANSMISSION PLANT	\$139,077,315		\$0	\$139,077,315		\$0	\$122,986,070
245		TRANSMISSION PLANT- IATAN							
246	352.000	Structures & Improvements- Iatan	\$0	R-246	\$0	\$0	88.4300%	\$0	\$0
247	353.000	Station Equipment- Iatan	\$0	R-247	-\$4,315	-\$4,315	88.4300%	\$0	-\$3,816
248		TOTAL TRANSMISSION PLANT- IATAN	\$0		-\$4,315	-\$4,315		\$0	-\$3,816
249		TRANSMISSION PLANT- NEOSHO RIDGE							
250	353.000	Station Equipment - NR	\$449,958	R-250	\$0	\$449,958	88.4300%	\$0	\$397,898
251	354.000	Towers & Fixtures - NR	\$16,347	R-251	\$0	\$16,347	88.4300%	\$0	\$14,456
252	355.000	Poles & Fixtures - NR	\$662,673	R-252	\$0	\$662,673	88.4300%	\$0	\$586,002
253	356.000	OH Conductor - NR	\$576,330	R-253	\$0	\$576,330	88.4300%	\$0	\$509,649
254		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$1,705,308		\$0	\$1,705,308		\$0	\$1,508,005
255		TRANSMISSION PLANT- NORTH FOLK							
256	353.000	Station Equip. -NF Tran	\$239,514	R-256	\$0	\$239,514	88.4300%	\$0	\$211,802
257	355.000	Poles & Fixtures -NF Tran	\$210,298	R-257	\$0	\$210,298	88.4300%	\$0	\$185,967
258	356.000	OH Conductor -NF Tran	\$176,821	R-258	\$0	\$176,821	88.4300%	\$0	\$156,363
259		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$626,633		\$0	\$626,633		\$0	\$554,132
260		TRANSMISSION PLANT- KINGS POINT							
261	353.000	Station Equip.- KP	\$199,571	R-261	\$0	\$199,571	88.4300%	\$0	\$176,481
262	354.000	Towers & Fixtures- KP	\$31,570	R-262	\$0	\$31,570	88.4300%	\$0	\$27,917
263	355.000	Poles & Fixtures- KP	\$409,910	R-263	\$0	\$409,910	88.4300%	\$0	\$362,483
264	356.000	OH Conductor- KP	\$362,666	R-264	\$0	\$362,666	88.4300%	\$0	\$320,706
265		TOTAL TRANSMISSION PLANT- KINGS POINT	\$1,003,717		\$0	\$1,003,717		\$0	\$887,587
266		DISTRIBUTION PLANT							
267	360.000	Land/Land Rights - DP	\$0	R-267	\$0	\$0	86.0368%	\$0	\$0
268	361.000	Structures & Improvements - DP	\$7,866,622	R-268	\$0	\$7,866,622	86.0368%	\$0	\$6,768,190
269	362.000	Station Equipment - DP	\$49,949,084	R-269	-\$7,678	\$49,941,406	86.0368%	\$0	\$42,967,988
270	363.010	Computer Hardware-DP	\$14,647	R-270	-\$579	\$14,068	86.0368%	\$0	\$12,104
271	363.020	Computer Software-0%-DP	\$347,646	R-271	-\$1,514	\$346,132	86.0368%	\$0	\$297,801
272	363.020	Computer Software-10%-DP	\$234,888	R-272	\$0	\$234,888	86.0368%	\$0	\$202,090
273	363.020	Computer Software-14.29%-DP	\$1,466,905	R-273	\$0	\$1,466,905	86.0368%	\$0	\$1,262,078
274	363.020	Computer Software-20%-DP	\$4,845,988	R-274	-\$432	\$4,845,556	86.0368%	\$0	\$4,168,961
275	364.000	Poles, Towers, & Fixtures - DP	\$136,778,392	R-275	\$0	\$136,778,392	86.0368%	\$0	\$117,679,752

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Staff Accounting Schedules-True-Up
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
276	365.000	Overhead Conductors & Devices - DP	\$142,742,812	R-276	\$0	\$142,742,812	86.0368%	\$0	\$122,811,348
277	366.000	Underground Conduit - DP	\$32,341,340	R-277	\$0	\$32,341,340	86.0368%	\$0	\$27,825,454
278	367.000	Underground Conductors & Devices - DP	\$49,136,072	R-278	\$0	\$49,136,072	86.0368%	\$0	\$42,275,104
279	368.000	Line Transformers - DP	\$56,644,507	R-279	-\$561,415	\$56,083,092	86.0368%	\$0	\$48,252,098
280	369.000	Services - DP	\$83,497,654	R-280	\$0	\$83,497,654	86.0368%	\$0	\$71,838,710
281	370.000	Meters - DP	-\$10,984,674	R-281	\$0	-\$10,984,674	86.0368%	\$0	-\$9,450,862
282	370.100	Meters-AMI	\$4,938,244	R-282	\$0	\$4,938,244	86.0368%	\$0	\$4,248,707
283	370.990	Distribution Unassigned-DP	\$0	R-283	\$0	\$0	86.0368%	\$0	\$0
284	371.000	Meter Installations/Private Lights - DP	\$13,524,083	R-284	\$0	\$13,524,083	86.0368%	\$0	\$11,635,688
285	371.100	EV Chargers on Cust Prem	\$76,930	R-285	\$0	\$76,930	86.0368%	\$0	\$66,188
286	371.200	EV Chargers Residential-DP	\$1,584	R-286	\$0	\$1,584	86.0368%	\$0	\$1,363
287	371.300	EV Charges Ready-DP	\$22,619	R-287	\$0	\$22,619	86.0368%	\$0	\$19,461
288	371.400	EV Charges Commercial-DP	\$0	R-288	\$0	\$0	86.0368%	\$0	\$0
289	371.500	EV Charges School-DP	\$2,025	R-289	\$0	\$2,025	86.0368%	\$0	\$1,742
290	373.000	Street Lighting and Signal Systems - DP	\$4,355,448	R-290	\$0	\$4,355,448	86.0368%	\$0	\$3,747,288
291	375.000	Charging Stations-DP	\$0	R-291	\$0	\$0	86.0368%	\$0	\$0
292		TOTAL DISTRIBUTION PLANT	\$577,802,816		-\$571,618	\$577,231,198		\$0	\$496,631,253
293		INCENTIVE COMPENSATION CAPITALIZATION							
294		Incentive Compensation	\$0	R-294	\$0	\$0	100.0000%	\$0	\$0
295		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
296		GENERAL PLANT							
297	389.000	Land/Land Rights - GP	\$0	R-297	\$0	\$0	87.5040%	\$0	\$0
298	390.000	Structures & Improvements - GP	\$11,921,165	R-298	-\$1,219,577	\$10,701,588	87.5040%	\$0	\$9,364,318
299	391.000	Office Furniture & Equipment - GP	\$2,478,188	R-299	-\$313,518	\$2,164,670	87.5040%	\$0	\$1,894,173
300	391.100	Computer Equipment - GP	\$0	R-300	-\$250,688	-\$250,688	87.5040%	\$0	-\$219,362
301	391.200	Furniture Lease - GP	\$0	R-301	\$0	\$0	87.5040%	\$0	\$0
302	392.000	Transportation Equipment - GP	\$6,550,812	R-302	\$0	\$6,550,812	87.5040%	\$0	\$5,732,223
303	393.000	Stores Equipment - GP	\$627,231	R-303	\$0	\$627,231	87.5040%	\$0	\$548,852
304	394.000	Tools, Shop, & Garage Equipment - GP	\$3,886,580	R-304	\$0	\$3,886,580	87.5040%	\$0	\$3,400,913
305	395.000	Laboratory Equipment - GP	\$651,030	R-305	\$0	\$651,030	87.5040%	\$0	\$569,677
306	396.000	Power Operated Equipment - GP	\$7,171,679	R-306	\$0	\$7,171,679	87.5040%	\$0	\$6,275,506
307	397.000	Communication Equipment - GP	\$0	R-307	-\$86,890	-\$86,890	87.5040%	\$0	-\$76,032
308	397.010	Computer Hardware-GP	\$3,599,963	R-308	-\$463,707	\$3,136,256	87.5040%	\$0	\$2,744,349
309	397.010	Computer Hardware-Lease-GP	\$104,070	R-309	\$0	\$104,070	87.5040%	\$0	\$91,065
310	397.020	Computer Software-0%-GP	\$31,597,923	R-310	-\$3,627,804	\$27,970,119	87.5040%	\$0	\$24,474,973
311	397.020	Computer Software-10%-GP	\$4,156,418	R-311	-\$297,448	\$3,858,970	87.5040%	\$0	\$3,376,753
312	397.020	Computer Software-14.29%-GP	\$2,067,368	R-312	-\$284,504	\$1,782,864	87.5040%	\$0	\$1,560,077
313	397.020	Computer Software-16.67%-GP	\$1,772,408	R-313	-\$259,036	\$1,513,372	87.5040%	\$0	\$1,324,261
314	397.020	Computer Software-20%-GP	\$9,483,071	R-314	-\$913,256	\$8,569,815	87.5040%	\$0	\$7,498,931
315	397.020	Computer Software-25%-GP	\$268,758	R-315	-\$39,279	\$229,479	87.5040%	\$0	\$200,803
316	397.020	Computer Software-33.33%-GP	\$1,175,855	R-316	-\$118,301	\$1,057,554	87.5040%	\$0	\$925,402
317	397.020	Computer Software-5%-GP	\$6,915,650	R-317	-\$1,542,511	\$5,373,139	87.5040%	\$0	\$4,701,712
318	397.030	Communication Equipment-GP	\$3,915,557	R-318	-\$299,225	\$3,616,332	87.5040%	\$0	\$3,164,435
319	398.000	Miscellaneous Equipment - GP	\$193,782	R-319	-\$14,568	\$179,214	87.5040%	\$0	\$156,819
320		TOTAL GENERAL PLANT	\$98,537,508		-\$9,730,312	\$88,807,196		\$0	\$77,709,848
321		TOTAL DEPRECIATION RESERVE	\$1,329,024,531		-\$8,715,358	\$1,320,309,173		\$0	\$1,152,803,249

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 Staff Accounting Schedules-True-Up
 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 and Improvements - Asbury	311.000		\$248,837		\$0
	1. To remove Asbury reserve (Young)		\$248,837		\$0	
R-14	Boiler Plant Equipment - Asbury	312.000		\$8,234,157		\$0
	1. To remove Asbury reserve (Young)		\$8,234,157		\$0	
R-15	Turbogenerator Units - Asbury	314.000		\$1,526,283		\$0
	1. To remove Asbury reserve (Young)		\$1,526,283		\$0	
R-16	Accessory Electric Equipment - Asbury	315.000		\$85,948		\$0
	1. To remove Asbury reserve (Young)		\$85,948		\$0	
R-17	Misc Power Equip - Asbury	316.000		\$35,973		\$0
	1. To remove Asbury reserve (Young)		\$35,973		\$0	
R-21	Structures & Improvements - Iatan	311.000		-\$411,858		\$0
	1. To adjust reserve for environmental costs (Young)		-\$411,858		\$0	
R-22	Boiler Plant Equipment - Iatan	312.000		-\$6,231,125		\$0
	1. To adjust reserve for environmental costs (Young)		-\$6,231,125		\$0	
R-23	Unit Train - Iatan	312.000		-\$46,973		\$0
	1. To adjust reserve for environmental costs (Young)		-\$46,973		\$0	
R-24	Turbo Generator Units - Iatan	314.000		-\$953,673		\$0
	1. To adjust reserve for environmental costs (Young)		-\$953,673		\$0	
R-25	Accessory Electric Equipment - Iatan	315.000		-\$666,893		\$0

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 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve for environmental costs (Young)		-\$666,893		\$0	
R-28	Misc. Power Plant Equipment - Iatan	316.000		-\$112,658		\$0
	1. To adjust reserve for environmental costs (Young)		-\$112,658		\$0	
R-108	Prime Movers - RU 10 & 11	343.000		-\$117,131		\$0
	1. To remove Riverton 10 repairs		-\$117,131		\$0	
R-247	Station Equipment- Iatan	353.000		-\$4,315		\$0
	1. To adjust reserve for environmental costs (Young)		-\$4,315		\$0	
R-269	Station Equipment - DP	362.000		-\$7,678		\$0
	1. To adjust reserve for environmental costs. (Young)		-\$7,678		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-270	Computer Hardware-DP	363.010		-\$579		\$0
	1. To true up common plant adjustments (Boronda)		-\$579		\$0	
R-271	Computer Software-0%-DP	363.020		-\$1,514		\$0
	1. To true up common plant adjustments (Boronda)		-\$1,514		\$0	
R-274	Computer Software-20%-DP	363.020		-\$432		\$0
	1. To true up common plant adjustments (Boronda)		-\$432		\$0	
R-279	Line Transformers - DP	368.000		-\$561,415		\$0

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 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To adjust reserve for environmental costs. (Young)		-\$561,415		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-298	Structures & Improvements - GP	390.000		-\$1,219,577		\$0
	1. To true up common plant adjustments (Boronda)		-\$1,219,577		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-299	Office Furniture & Equipment - GP	391.000		-\$313,518		\$0
	1. To true up common plant adjustments (Boronda)		-\$313,518		\$0	
R-300	Computer Equipment - GP	391.100		-\$250,688		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$250,688		\$0	
R-307	Communication Equipment - GP	397.000		-\$86,890		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$86,890		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-308	Computer Hardware-GP	397.010		-\$463,707		\$0
	1. To true up common plant adjustments (Boronda)		-\$463,707		\$0	
R-310	Computer Software-0%-GP	397.020		-\$3,627,804		\$0
	1. To true up common plant adjustments (Boronda)		-\$3,627,804		\$0	

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 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-True-Up
 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-311	Computer Software-10%-GP	397.020		-\$297,448		\$0
	1. To true up common plant adjustments (Boronda)		-\$297,448		\$0	
R-312	Computer Software-14.29%-GP	397.020		-\$284,504		\$0
	1. To true up common plant adjustments (Boronda)		-\$284,504		\$0	
R-313	Computer Software-16.67%-GP	397.020		-\$259,036		\$0
	1. To true up common plant adjustments (Boronda)		-\$259,036		\$0	
R-314	Computer Software-20%-GP	397.020		-\$913,256		\$0
	1. To true up common plant adjustments (Boronda)		-\$882,375		\$0	
	2. To remove Onsolve (Young)		-\$30,881		\$0	
R-315	Computer Software-25%-GP	397.020		-\$39,279		\$0
	1. To true up common plant adjustments (Boronda)		-\$39,279		\$0	
R-316	Computer Software-33.33%-GP	397.020		-\$118,301		\$0
	1. To true up common plant adjustments (Boronda)		-\$118,301		\$0	
R-317	Computer Software-5%-GP	397.020		-\$1,542,511		\$0
	1. To remove CIS Reserve		-\$1,504,729		\$0	
	2. To true up common plant adjustments (Boronda)		-\$37,782		\$0	
R-318	Communication Equipment-GP	397.030		-\$299,225		\$0
	1. To true up common plant adjustments (Boronda)		-\$299,225		\$0	

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 Staff Accounting Schedules-True-Up
 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-319	Miscellaneous Equipment - GP	398.000		-\$14,568		\$0
	1. To true up common plant adjustments (Boronda)		-\$14,568		\$0	
	No Adjustment		\$0		\$0	
Total Reserve Adjustments				-\$8,715,358		\$0

Empire Electric Case No. ER-2024-0261
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 Staff Accounting Schedules-True-Up
 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	\$39,660,141	45.04	12.00	33.04	0.090521	\$3,590,076
3	Federal Income Tax Withheld	\$0	45.04	15.50	29.54	0.080932	\$0
4	State Income Tax Withheld	\$0	45.04	20.06	24.98	0.068438	\$0
5	FICA Tax Withheld	\$0	45.04	15.50	29.54	0.080932	\$0
6	Accrued Vacation	\$3,787,446	45.04	182.50	-137.46	-0.376603	-\$1,426,364
7	Fuel - Coal	\$18,146,229	45.04	25.11	19.93	0.054603	\$990,839
8	Fuel - Gas	\$67,999,765	45.04	37.17	7.87	0.021562	\$1,466,211
9	Fuel - Purchase Oil	\$594,864	45.04	21.47	23.57	0.064575	\$38,413
10	Purchased Power	\$35,399,239	45.04	34.95	10.09	0.027644	\$978,577
11	401K	\$1,464,076	45.04	11.06	33.98	0.093096	\$136,300
12	Life Insurance and AD&D	\$124,592	45.04	25.75	19.29	0.052849	\$6,585
13	Employers Healthcare/Dental/Vision	\$5,751,905	45.04	11.29	33.75	0.092466	\$531,856
14	Pension and OPEB Expense	\$1,262,289	45.04	60.75	-15.71	-0.043041	-\$54,330
15	PSC Assessment	\$1,506,337	45.04	-25.50	70.54	0.193260	\$291,115
16	Incentive Compensation	\$2,921,298	45.04	290.50	-245.46	-0.672493	-\$1,964,552
17	Bad Debt Expense	\$2,070,163	0.00	0.00	0.00	0.000000	\$0
18	Cash Vouchers	\$125,700,999	45.04	35.14	9.90	0.027123	\$3,409,388
19	TOTAL OPERATION AND MAINT. EXPENSE	\$306,389,343					\$7,994,114
20	TAXES						
21	FICA - Employer Portion	\$2,711,381	45.04	15.50	29.54	0.080932	\$219,437
22	Federal Unemployment Taxes	\$13,055	45.04	75.20	-30.16	-0.082630	-\$1,079
23	State Unemployment Taxes	\$554	45.04	75.20	-30.16	-0.082630	-\$46
24	MO Gross Receipts Tax	\$0	0.00	16.90	-16.90	-0.046301	\$0
25	Property Tax	\$30,261,590	45.04	204.80	-159.76	-0.437699	-\$13,245,468
26	Sales Tax	\$14,620,300	29.83	4.53	25.30	0.069315	\$1,013,406
27	TOTAL TAXES	\$47,606,880					-\$12,013,750
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,019,636
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$32,534,184	45.04	365.00	-319.96	-0.876603	-\$28,519,563
33	State Tax Offset	\$6,126,820	45.04	365.00	-319.96	-0.876603	-\$5,370,789
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$51,492,926	45.04	91.11	-46.07	-0.126219	-\$6,499,386
36	TOTAL OFFSET FROM RATE BASE	\$90,153,930					-\$40,389,738
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$44,409,374

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Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$690,407,453	See Note (1)	See Note (1)	See Note (1)	\$690,407,453	-\$112,039,906	\$562,129,474	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$256,575,448	\$11,284,021	\$245,291,427	-\$37,556,786	\$219,018,662	-\$1,585,165	\$191,522,110	\$13,940,885	\$177,581,225
3	TOTAL TRANSMISSION EXPENSES	\$40,646,406	\$2,116,939	\$38,529,467	\$913,672	\$41,560,078	\$0	\$36,731,851	\$2,544,894	\$34,186,957
4	TOTAL DISTRIBUTION EXPENSES	\$24,410,515	\$7,307,399	\$17,103,116	\$2,096,339	\$26,506,854	\$0	\$22,784,719	\$8,134,986	\$14,649,733
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,434,184	\$3,950,871	\$4,483,313	\$2,070,430	\$10,504,614	-\$2,800	\$9,361,568	\$5,036,554	\$4,325,014
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,368,027	\$1,194,642	\$4,173,385	\$364,682	\$5,732,709	-\$2,396,936	\$2,865,960	\$1,537,579	\$1,328,381
7	TOTAL SALES EXPENSES	\$48,274	\$20,047	\$28,227	\$6,042	\$54,316	\$0	\$48,421	\$25,981	\$22,440
8	TOTAL ADMIN. & GENERAL EXPENSES	\$65,829,141	\$5,793,993	\$60,035,148	\$7,003,241	\$72,832,382	-\$22,377,955	\$41,763,947	\$8,820,317	\$32,943,630
9	TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,187,407	\$0	\$1,187,407	\$123,360	\$1,310,767	\$0	\$1,310,767	\$0	\$1,310,767
10	TOTAL DEPRECIATION EXPENSE	\$117,721,600	See Note (1)	See Note (1)	See Note (1)	\$117,721,600	\$24,859,431	\$128,960,642	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$3,796,570	\$0	\$3,796,570	\$657,063	\$4,453,633	\$6,529,776	\$13,181,775	\$0	\$13,181,775
12	TOTAL OTHER OPERATING EXPENSES	\$48,209,823	\$0	\$48,209,823	\$782,121	\$48,991,944	-\$10,258,195	\$32,902,523	\$688,814	\$32,213,709
13	TOTAL OPERATING EXPENSE	\$572,227,395	\$31,667,912	\$422,837,883	-\$23,539,836	\$548,687,559	-\$5,231,844	\$481,434,283	\$40,730,010	\$311,743,631
14	NET INCOME BEFORE TAXES	\$118,180,058	\$0	\$0	\$0	\$141,719,894	-\$106,808,062	\$80,695,191	\$0	\$0
15	TOTAL INCOME TAXES	-\$1,638,287	See Note (1)	See Note (1)	See Note (1)	-\$1,638,287	\$7,076,190	\$5,543,402	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$25,665,669	See Note (1)	See Note (1)	See Note (1)	\$25,665,669	-\$24,014,664	-\$1,812,603	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$94,152,676	\$0	\$0	\$0	\$117,692,512	-\$89,869,588	\$76,964,392	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue	\$582,733,291			Rev-2		\$582,733,291	100.0000%	-\$71,645,545	\$511,087,746		
Rev-3	0.000	Excess Facilities Charges	\$0			Rev-3		\$0	100.0000%	\$1,589,170	\$1,589,170		
Rev-4	0.000	Imputed Revenue	\$0			Rev-4		\$0	100.0000%	\$1,998,148	\$1,998,148		
Rev-5	447.800	Sales for Resale - Off System	\$92,833,890			Rev-5		\$92,833,890	88.0100%	-\$47,005,338	\$34,697,769		
Rev-6		TOTAL RETAIL RATE REVENUE	\$675,567,181					\$675,567,181		-\$115,063,565	\$549,372,833		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	0.000	PAYGO Revenue	\$0			Rev-8		\$0	88.4300%	\$7,705,078	\$7,705,078		
Rev-9	450.000	Forfeited Discounts	\$1,803,413			Rev-9		\$1,803,413	100.0000%	-\$303,972	\$1,499,441		
Rev-10	451.000	Reconnect/Misc.	\$84,980			Rev-10		\$84,980	100.0000%	-\$2,070	\$82,910		
Rev-11	454.000	Rent	\$1,112,043			Rev-11		\$1,112,043	100.0000%	-\$28,095	\$1,083,948		
Rev-12	456.030	Other Electric Revenue	\$360,863			Rev-12		\$360,863	89.1453%	\$1,401,131	\$1,722,823		
Rev-13	456.090	Plum Point Transmission	\$37,320			Rev-13		\$37,320	88.4300%	\$917	\$33,919		
Rev-14	456.210	REC Revenue	\$5,987,452			Rev-14		\$5,987,452	100.0000%	\$0	\$5,987,452		
Rev-15	456.200	Other Transmission Revenue	\$1,226,933			Rev-15		\$1,226,933	88.4300%	\$45,578	\$1,130,555		
Rev-16	456.271	Insurance - PTC Replacement	\$4,923,365			Rev-16		\$4,923,365	0.0000%	\$0	\$0		
Rev-17	456.250	Misc Revenue - Wind	-\$14,323,051			Rev-17		-\$14,323,051	88.4300%	\$0	-\$12,665,874		
Rev-18	457.000	Other Electric - Transmission	\$1,685,383			Rev-18		\$1,685,383	88.4300%	-\$5,794,908	-\$4,304,524		
Rev-19	457.000	Other Elec - Transmission	\$89,357			Rev-19		\$89,357	0.0000%	\$0	\$0		
Rev-20	457.000	Other Elec - Trans	\$11,852,214			Rev-20		\$11,852,214	88.4300%	\$0	\$10,480,913		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$14,840,272					\$14,840,272		\$3,023,659	\$12,756,641		
Rev-22		TOTAL OPERATING REVENUES	\$690,407,453					\$690,407,453		-\$112,039,906	\$562,129,474		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	411.800	Emission Allowances	-\$6	\$0	-\$6	E-4	\$0	-\$6	88.4300%	\$0	-\$5	\$0	-\$5
5	500.000	Operation Supervision & Engineering	\$790,048	\$346,020	\$444,028	E-5	\$207,730	\$997,778	88.4300%	\$0	\$882,335	\$443,272	\$439,063
6	501.000	Fuel	\$5,820,753	\$0	\$5,820,753	E-6	-\$4,486,631	\$1,334,122	88.0100%	\$0	\$1,174,161	\$56,934	\$1,117,227
7	501.002	MO Fuel Adj Current Period	-\$34,468,600	\$0	-\$34,468,600	E-7	\$34,468,600	\$0	100.0000%	\$0	\$0	\$0	\$0
8	501.003	MO Fuel Adj Recovery	\$60,279,425	\$0	\$60,279,425	E-8	-\$60,279,452	-\$27	100.0000%	\$0	-\$27	\$0	-\$27
9	501.042	Fuel - Coal	\$20,995,897	\$0	\$20,995,897	E-9	\$0	\$20,995,897	88.0100%	\$0	\$18,478,489	\$0	\$18,478,489
10	501.045	Fuel - Oil	\$1,736,907	\$0	\$1,736,907	E-10	\$0	\$1,736,907	88.0100%	\$0	\$1,528,652	\$0	\$1,528,652
11	501.100	Fuel - MO Only	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	501.400	Ops Labor-Fuel Handling	\$170,523	\$144,427	\$26,096	E-12	-\$19,953	\$150,570	88.0100%	\$0	\$132,516	\$127,110	\$5,406
13	501.401	Ops Mtls-Fuel Handling	\$219,710	\$0	\$219,710	E-13	\$0	\$219,710	88.0100%	\$0	\$193,367	\$0	\$193,367
14	501.604	Fuel Administration - Riverton	\$1,110	\$0	\$1,110	E-14	\$0	\$1,110	88.0100%	\$0	\$977	\$0	\$977
15	501.605	Fuel Administration Plum Point	\$128,901	\$0	\$128,901	E-15	\$0	\$128,901	88.0100%	\$0	\$113,446	\$0	\$113,446
16	502.000	Steam Expenses	\$1,343,386	\$153,026	\$1,190,360	E-16	\$271,852	\$1,615,238	88.0100%	\$0	\$1,421,571	\$195,002	\$1,226,569
17	505.000	Electric Expenses	\$474,782	\$154,314	\$320,468	E-17	\$62,802	\$537,584	88.4300%	\$0	\$475,385	\$197,685	\$277,700
18	506.000	Misc. Steam Power Expense	\$1,188,660	\$83,528	\$1,105,132	E-18	\$205,766	\$1,394,426	88.4300%	\$0	\$1,233,091	\$107,005	\$1,126,086
19	507.000	Rents	\$61,066	\$0	\$61,066	E-19	-\$35,077	\$25,989	88.4300%	\$0	\$22,982	\$0	\$22,982
20	509.052	REC Emission Allowance	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		TOTAL OPERATION & MAINTENANCE EXPENSE	\$58,742,562	\$881,315	\$57,861,247		-\$29,604,363	\$29,138,199		\$0	\$25,656,940	\$1,127,008	\$24,529,932
22		TOTAL STEAM POWER GENERATION	\$58,742,562	\$881,315	\$57,861,247		-\$29,604,363	\$29,138,199		\$0	\$25,656,940	\$1,127,008	\$24,529,932

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
23		ELECTRIC MAINTENANCE EXPENSE											
24	510.000	Maint. Supervision	\$786,242	\$76,763	\$709,479	E-24	\$105,129	\$891,371	88.0100%	\$0	\$784,496	\$97,820	\$686,676
25	511.000	Maintenance of Structures	\$639,063	\$0	\$639,063	E-25	\$36,536	\$675,599	88.4300%	\$0	\$597,432	\$0	\$597,432
26	512.000	Maintenance of Boiler Plant	\$2,562,256	\$48,784	\$2,513,472	E-26	\$133,024	\$2,695,280	88.0100%	\$0	\$2,372,116	\$62,166	\$2,309,950
27	513.000	Maintenance of Electric Plant	\$370,448	\$40,022	\$330,426	E-27	\$220,742	\$591,190	88.0100%	\$0	\$520,306	\$51,000	\$469,306
28	514.000	Maintenance of Misc. Steam Plant	\$76,212	\$19,302	\$56,910	E-28	\$36,148	\$112,360	88.4300%	\$0	\$99,360	\$24,727	\$74,633
29		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$4,434,221	\$184,871	\$4,249,350		\$531,579	\$4,965,800		\$0	\$4,373,710	\$235,713	\$4,137,997
30		NUCLEAR POWER GENERATION											
31		OPERATION - NUCLEAR											
32		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		MAINTENANCE - NP											
34		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		HYDRAULIC POWER GENERATION											
37		OPERATION - HP											
38	535.000	Operation Superv/Engin. Hydro	\$49,067	\$36,859	\$12,208	E-38	\$12,098	\$61,165	88.4300%	\$0	\$54,088	\$47,219	\$6,869
39	537.000	Hydraulic Expenses	\$306,195	\$14,764	\$291,431	E-39	-\$88,483	\$217,712	88.4300%	\$0	\$192,523	\$18,709	\$173,814
40	538.000	Electric Expense Hydro	\$96,095	\$52,403	\$43,692	E-40	\$34,427	\$130,522	88.4300%	\$0	\$115,420	\$66,492	\$48,928
41	539.000	Misc. Hydraulic Power Gen. Expenses	\$301,346	\$81,081	\$220,265	E-41	\$22,328	\$323,674	88.4300%	\$0	\$286,225	\$103,246	\$182,979
42		TOTAL OPERATION - HP	\$752,703	\$185,107	\$567,596		-\$19,630	\$733,073		\$0	\$648,256	\$235,666	\$412,590
43		MAINTENANCE - HP											
44	541.000	Maintenance Superv. & Engineering - HP	\$39,992	\$33,276	\$6,716	E-44	\$11,487	\$51,479	88.4300%	\$0	\$45,523	\$42,629	\$2,894
45	542.000	Maintenance of Structures - Maint. HP	\$34,331	\$28,122	\$6,209	E-45	\$17,446	\$51,777	88.4300%	\$0	\$45,787	\$35,926	\$9,861
46	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$141,399	\$66,722	\$74,677	E-46	\$8,723	\$150,122	88.4300%	\$0	\$132,753	\$84,955	\$47,798
47	544.000	Maintenance of Electric Plant - HP	\$72,058	\$58,428	\$13,630	E-47	\$34,851	\$106,909	88.4300%	\$0	\$94,539	\$73,776	\$20,763
48	545.000	Maint. of Misc. Hydraulic Plant - HP	\$127,835	\$87,254	\$40,581	E-48	\$43,978	\$171,813	88.4300%	\$0	\$151,934	\$110,993	\$40,941
49		TOTAL MAINTENANCE - HP	\$415,615	\$273,802	\$141,813		\$116,485	\$532,100		\$0	\$470,536	\$348,279	\$122,257
50		TOTAL HYDRAULIC POWER GENERATION	\$1,168,318	\$458,909	\$709,409		\$96,855	\$1,265,173		\$0	\$1,118,792	\$583,945	\$534,847
51		OTHER POWER GENERATION											
52		OPERATION - OP											
53	546.011	Conv & Seminars	\$10,923	\$3,536	\$7,387	E-53	\$603	\$11,526	88.4300%	\$0	\$10,193	\$3,127	\$7,066
54	546.000	Operation Superv. & Engineering - OP	\$2,379,439	\$1,638,616	\$740,823	E-54	\$827,711	\$3,207,150	88.4300%	\$0	\$2,836,083	\$2,171,880	\$664,203
55	546.200	Wind O&M	\$0	\$0	\$0	E-55	-\$232,054	-\$232,054	100.0000%	\$0	-\$232,054	\$0	-\$232,054
56	546.999	Wind Ops to Eliminate	\$3,020,906	\$0	\$3,020,906	E-56	\$0	\$3,020,906	88.4300%	\$0	\$2,671,387	\$0	\$2,671,387
57	547.200	Fuel - Operation OP	\$104,361,460	\$15,076	\$104,346,384	E-57	-\$16,492,853	\$87,868,607	88.0100%	\$0	\$77,333,161	\$19,212	\$77,313,949
58	547.600	Fuel - Operation OP - Partial Allocation	\$17,800	\$0	\$17,800	E-58	-\$2,082	\$15,718	88.0100%	\$0	\$13,833	\$0	\$13,833
59	547.300	MO/KS Deriv Unrecov Fuel Exp	-\$26,691	\$0	-\$26,691	E-59	\$0	-\$26,691	88.0100%	\$0	-\$23,491	\$0	-\$23,491
60	547.301	NonFAS133 Deriv (Gain)/Loss	\$523,200	\$0	\$523,200	E-60	\$0	\$523,200	88.0100%	\$0	\$460,468	\$0	\$460,468
61	548.000	Generation Expenses	\$5,212,513	\$2,981,700	\$2,230,813	E-61	\$620,605	\$5,833,118	88.4300%	\$190,986	\$5,349,212	\$3,494,282	\$1,854,930
62	548.300	Exp Solar	\$40,930	\$9,464	\$31,466	E-62	\$3,312	\$44,242	100.0000%	\$0	\$44,242	\$9,464	\$34,778
63	549.000	Misc. Other Power Generation Expense	\$256,468	\$173,743	\$82,725	E-63	-\$261,775	-\$5,307	88.4300%	\$0	-\$4,693	\$213,725	-\$218,418

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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	549.169	Riverton OprTrk MO ER2016-0023	\$157,116	\$0	\$157,116	E-64	\$0	\$157,116	100.0000%	-\$157,116	\$0	\$0	\$0
65	549.120	Exp of Misc Other Power	\$1,055,773	\$0	\$1,055,773	E-65	\$34,873	\$1,090,646	88.4300%	\$0	\$964,458	\$0	\$964,458
66	549.200	Environmental Waste Disposal & Misc	\$292,890	\$0	\$292,890	E-66	-\$39,034	\$253,856	88.4300%	\$0	\$224,485	\$0	\$224,485
67	549.316	Wind - Exp External Fees	\$20,566	\$0	\$20,566	E-67	\$0	\$20,566	88.4300%	\$0	\$18,187	\$0	\$18,187
68		TOTAL OPERATION - OP	\$117,323,293	\$4,822,135	\$112,501,158		-\$15,540,694	\$101,782,599		\$33,870	\$89,665,471	\$5,911,690	\$83,753,781
69		MAINTANENCE - OP											
70	551.000	Maint. Superv. & Engineering - Prod Comb.	\$1,353,893	\$1,140,124	\$213,769	E-70	\$708,304	\$2,062,197	88.4300%	\$0	\$1,823,601	\$1,459,722	\$363,879
71	552.000	Maintenance of Structures - Prod Comb. Turbo	\$671,239	\$72,586	\$598,653	E-71	-\$114,947	\$556,292	88.4300%	\$0	\$491,929	\$84,467	\$407,462
72	553.100	Maint. of Generating & Electric Plant - Prod	\$570,700	\$582,445	-\$11,745	E-72	\$11,522,381	\$12,093,081	88.4300%	\$0	\$10,693,912	\$772,959	\$9,920,953
73	553.169	Riverton MtcTrk MO ER2014-0351	\$1,414,047	\$0	\$1,414,047	E-73	\$0	\$1,414,047	100.0000%	-\$1,414,047	\$0	\$0	\$0
74	553.233	Maintenance Solar	\$68,609	\$12,537	\$56,072	E-74	\$96	\$68,705	88.4300%	\$0	\$60,755	\$11,086	\$49,669
75	553.200	Maint Of Gen & Elect Eq-Other, H2O, Turbine	\$925,310	\$314,687	\$610,623	E-75	-\$35,030	\$890,280	88.4300%	\$0	\$787,275	\$278,278	\$508,997
76	553.300	O&M Service Fee - Vestas	\$10,183,644	\$117,390	\$10,066,254	E-76	\$0	\$10,183,644	88.4300%	-\$920,901	\$8,084,495	\$103,808	\$7,980,687
77	553.301	Other Service Fees, EMSA, OMA, AMA	\$1,226,933	\$0	\$1,226,933	E-77	\$0	\$1,226,933	88.4300%	\$27,151	\$1,112,128	\$0	\$1,112,128
78	553.310	Landowner Rent Crop Damage - Wind	\$39,187	\$0	\$39,187	E-78	\$0	\$39,187	88.4300%	\$0	\$34,653	\$0	\$34,653
79	553.320	Neosho Ridge Wind Outage	-\$758,041	\$0	-\$758,041	E-79	-\$15,331	-\$773,372	88.4300%	\$670,335	-\$13,558	\$0	-\$13,558
80	553.999	Wind Mtce to eliminate	\$5,998,776	\$0	\$5,998,776	E-80	\$0	\$5,998,776	88.4300%	\$18,427	\$5,323,145	\$0	\$5,323,145
81	554.000	Maint. of Misc. Other Power Generation Plant - Prod	\$1,446,456	\$882,836	\$563,620	E-81	\$309,773	\$1,756,229	88.4300%	\$0	\$1,553,033	\$1,079,823	\$473,210
82		TOTAL MAINTANENCE - OP	\$23,140,753	\$3,122,605	\$20,018,148		\$12,375,246	\$35,515,999		-\$1,619,035	\$29,951,368	\$3,790,143	\$26,161,225
83		TOTAL OTHER POWER GENERATION	\$140,464,046	\$7,944,740	\$132,519,306		-\$3,165,448	\$137,298,598		-\$1,585,165	\$119,616,839	\$9,701,833	\$109,915,006
84		OTHER POWER SUPPLY EXPENSES											
85	555.000	Purchased Power (Energy Only)	\$11,674,263	\$0	\$11,674,263	E-85	-\$5,751,403	\$5,922,860	88.0100%	\$0	\$5,212,709	\$0	\$5,212,709
86	555.430	Direct Purchases	\$36,214,079	\$0	\$36,214,079	E-86	-\$211,199	\$36,002,880	88.0100%	\$0	\$31,686,135	\$0	\$31,686,135
87	555.502	Wind Hedge Stub Period (Gain)/Loss	-\$14,323,051	\$0	-\$14,323,051	E-87	\$0	-\$14,323,051	88.4300%	\$0	-\$12,665,874	\$0	-\$12,665,874
88	555.800	DA Other & Asset Energy Purchase	\$40,354,311	\$0	\$40,354,311	E-88	\$0	\$40,354,311	88.0100%	\$0	\$35,515,829	\$0	\$35,515,829
89	555.900	RT Asset Energy Purchase, RT Cost, Auction Revenue Rights	-\$26,978,934	\$0	-\$26,978,934	E-89	\$0	-\$26,978,934	88.0100%	\$0	-\$23,744,160	\$0	-\$23,744,160
90	556.000	System Control & Load Dispatching	\$4,296,994	\$1,814,186	\$2,482,808	E-90	\$537,850	\$4,834,844	88.4300%	\$0	\$4,275,453	\$2,292,386	\$1,983,067
91	557.000	Other Expense - Power Supply	\$528,639	\$0	\$528,639	E-91	\$9,343	\$537,982	88.4300%	\$0	\$475,737	\$0	\$475,737
92		TOTAL OTHER POWER SUPPLY EXPENSES	\$51,766,301	\$1,814,186	\$49,952,115		-\$5,415,409	\$46,350,892		\$0	\$40,755,829	\$2,292,386	\$38,463,443
93		TOTAL POWER PRODUCTION EXPENSES	\$256,575,448	\$11,284,021	\$245,291,427		-\$37,556,786	\$219,018,662		-\$1,585,165	\$191,522,110	\$13,940,885	\$177,581,225
94		TRANSMISSION EXPENSES											
95		OPERATION - TRANSMISSION EXP.											
96	560.000	Operation Superv. and Engin.	\$992,688	\$367,121	\$625,567	E-96	\$105,836	\$1,098,524	88.4300%	\$0	\$971,425	\$463,086	\$508,339
97	561.000	Transmission Expense	\$570,637	\$487,668	\$82,969	E-97	\$122,226	\$692,863	88.4300%	\$0	\$612,698	\$591,126	\$21,572
98	562.000	Station Expenses	\$739,251	\$110,423	\$628,828	E-98	\$37,559	\$776,810	88.4300%	\$0	\$686,933	\$120,586	\$566,347
99	563.000	Overhead Line Expenses	\$45,478	\$29,387	\$16,091	E-99	\$2,205	\$47,683	88.4300%	\$0	\$42,167	\$28,872	\$13,295
100	565.420	OK SPPTC Adjustment	\$22,306	\$0	\$22,306	E-100	\$0	\$22,306	0.0000%	\$0	\$0	\$0	\$0
101	565.414	SPP Fixed Chg - Native Load	\$25,711,672	\$0	\$25,711,672	E-101	\$379,268	\$26,090,940	88.4300%	\$0	\$23,072,218	\$0	\$23,072,218
102	565.400	SPP Variable Charges - Native Load	\$6,551,648	\$0	\$6,551,648	E-102	\$0	\$6,551,648	88.4300%	\$0	\$5,793,622	\$0	\$5,793,622
103	566.000	Misc. Transmission Expenses	\$38,421	\$30,249	\$8,172	E-103	\$8,724	\$47,145	88.4300%	\$0	\$41,691	\$38,156	\$3,535
104	567.000	Rents - Transmission	\$175	\$0	\$175	E-104	\$0	\$175	88.4300%	\$0	\$155	\$0	\$155
105		TOTAL OPERATION - TRANSMISSION EXP.	\$34,672,276	\$1,024,848	\$33,647,428		\$655,818	\$35,328,094		\$0	\$31,220,909	\$1,241,826	\$29,979,083

Empire Electric Case No. ER-2024-0261
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Staff Accounting Schedules-True-Up
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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
106		MAINTENANCE - TRANSMISSION EXP.											
107	568.000	Maint. Supervision & Engineering - TE	\$113,464	\$78,900	\$34,564	E-107	\$22,746	\$136,210	88.4300%	\$0	\$120,450	\$99,524	\$20,926
108	569.000	Maintenance of Structures - TE	\$11,226	-\$24	\$11,250	E-108	-\$7	\$11,219	88.4300%	\$0	\$9,921	-\$30	\$9,951
109	570.000	Maintenance of Station Equipment - TE	\$1,658,312	\$940,664	\$717,648	E-109	\$219,310	\$1,877,622	88.4300%	\$0	\$1,660,381	\$1,118,743	\$541,638
110	571.000	Maintenance of Overhead Lines - TE	\$2,642,610	\$72,551	\$2,570,059	E-110	\$15,805	\$2,658,415	88.4300%	\$0	\$2,350,836	\$84,831	\$2,266,005
111	575.000	IM Market Facilitation, Monito	\$1,548,518	\$0	\$1,548,518	E-111	\$0	\$1,548,518	88.4300%	\$0	\$1,369,354	\$0	\$1,369,354
112		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$5,974,130	\$1,092,091	\$4,882,039		\$257,854	\$6,231,984		\$0	\$5,510,942	\$1,303,068	\$4,207,874
113		TOTAL TRANSMISSION EXPENSES	\$40,646,406	\$2,116,939	\$38,529,467		\$913,672	\$41,560,078		\$0	\$36,731,851	\$2,544,894	\$34,186,957
114		DISTRIBUTION EXPENSES											
115		OPERATION - DIST. EXPENSES											
116	580.000	Operation Supervision & Engineering - DE	\$1,249,612	\$660,193	\$589,419	E-116	\$195,940	\$1,445,552	86.0368%	\$0	\$1,243,707	\$815,280	\$428,427
117	582.000	Station Expenses - DE	\$158,257	\$126,679	\$31,578	E-117	\$13,657	\$171,914	86.0368%	\$0	\$147,909	\$126,137	\$21,772
118	583.000	Overhead Line Expenses - DE	\$1,051,755	\$479,799	\$571,956	E-118	\$109,024	\$1,160,779	86.0368%	\$0	\$998,697	\$549,605	\$449,092
119	584.000	Underground Line Expenses - DE	\$1,061,623	\$104,192	\$957,431	E-119	\$21,479	\$1,083,102	86.0368%	\$0	\$931,866	\$116,610	\$815,256
120	585.000	Street Lighting & Signal System Expenses - DE	\$153	-\$43	\$196	E-120	-\$13	\$140	86.0368%	\$0	\$121	-\$53	\$174
121	586.000	Meters - DE	\$2,139,542	\$1,380,376	\$759,166	E-121	\$316,880	\$2,456,422	86.0368%	\$0	\$2,113,427	\$1,585,414	\$528,013
122	587.000	Customer Install - DE	\$112,742	\$512,379	-\$399,637	E-122	\$672,336	\$785,078	86.0368%	\$0	\$675,456	\$499,639	\$175,817
123	588.000	Miscellaneous - DE	\$1,538,663	\$277,399	\$1,261,264	E-123	\$72,265	\$1,610,928	86.0368%	\$0	\$1,385,991	\$329,538	\$1,056,453
124	589.000	Rents - DE	\$1,545	\$0	\$1,545	E-124	\$0	\$1,545	86.0368%	\$0	\$1,329	\$0	\$1,329
125		TOTAL OPERATION - DIST. EXPENSES	\$7,313,892	\$3,540,974	\$3,772,918		\$1,401,568	\$8,715,460		\$0	\$7,498,503	\$4,022,170	\$3,476,333
126		MAINTENANCE - DISTRIB. EXPENSES											
127	590.000	Distrb. Maintenance Supervision & Engin.	\$146,186	\$109,717	\$36,469	E-127	\$33,005	\$179,191	86.0368%	\$0	\$154,170	\$135,835	\$18,335
128	591.000	Distrb. Maintenance of Structures	\$111,234	\$32,556	\$78,678	E-128	\$8,380	\$119,614	86.0368%	\$0	\$102,912	\$38,531	\$64,381
129	592.000	Distrb. Maintenance of Station Equipment	\$1,579,514	\$790,228	\$789,286	E-129	\$191,669	\$1,771,183	86.0368%	\$0	\$1,523,869	\$920,566	\$603,303
130	593.000	Distrb. Maintenance of Overhead Lines	\$5,227,669	\$1,956,535	\$3,271,134	E-130	\$341,566	\$5,569,235	86.0368%	\$0	\$4,791,591	\$2,019,724	\$2,771,867
131	593.158	Distrb. Maintenance of OH Lines - Chemical	\$867,033	\$0	\$867,033	E-131	\$0	\$867,033	86.0368%	\$0	\$745,967	\$0	\$745,967
132	593.258	Distrb. Maintenance of OH Lines - Side Trim	\$114,579	\$0	\$114,579	E-132	\$0	\$114,579	86.0368%	\$0	\$98,580	\$0	\$98,580
133	593.458	Hydro-Ax Tree Trimming 12 Kv	\$793,795	\$0	\$793,795	E-133	\$0	\$793,795	86.0368%	\$0	\$682,956	\$0	\$682,956
134	593.500	OH Dist Line Maintenance & Misc.	\$3,199,361	\$0	\$3,199,361	E-134	-\$70,603	\$3,128,758	86.0368%	\$0	\$2,691,883	\$0	\$2,691,883
135	593.599	Amortization-Ice Storm Expense	\$24,325	\$0	\$24,325	E-135	\$0	\$24,325	0.0000%	\$0	\$0	\$0	\$0
136	593.658	Dozer-Tree Trim 12kv	\$1,998	\$0	\$1,998	E-136	\$0	\$1,998	86.0368%	\$0	\$1,719	\$0	\$1,719
137	593.740	TGR Tree Trimming-Distribution	\$483,814	\$0	\$483,814	E-137	\$0	\$483,814	86.0368%	\$0	\$416,258	\$0	\$416,258
138	593.900	OH Dist Line Maint Reliability, Inspec.	\$2,724,714	\$0	\$2,724,714	E-138	-\$3,022	\$2,721,692	86.0368%	\$0	\$2,341,657	\$0	\$2,341,657
139	594.000	Distrb. Maintenance of Underground Line	\$1,005,506	\$409,122	\$596,384	E-139	\$66,024	\$1,071,530	86.0368%	\$0	\$921,910	\$434,888	\$487,022
140	595.000	Line Distrb. Maintenance of Line Transformers Maintenance	\$67,282	\$33,011	\$34,271	E-140	\$9,717	\$76,999	86.0368%	\$0	\$66,248	\$40,601	\$25,647
141	596.000	Distrb. Maintenance of St Lights/Signal	\$359,577	\$196,062	\$163,515	E-141	\$51,716	\$411,293	86.0368%	\$0	\$353,863	\$233,614	\$120,249
142	597.000	Distrb. Maintenance of Meters	\$186,383	\$135,813	\$50,570	E-142	\$38,512	\$224,895	86.0368%	\$0	\$193,492	\$165,200	\$28,292
143	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$203,653	\$103,381	\$100,272	E-143	\$27,807	\$231,460	86.0368%	\$0	\$199,141	\$123,857	\$75,284
144		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,096,623	\$3,766,425	\$13,330,198		\$694,771	\$17,791,394		\$0	\$15,286,216	\$4,112,816	\$11,173,400
145		TOTAL DISTRIBUTION EXPENSES	\$24,410,515	\$7,307,399	\$17,103,116		\$2,096,339	\$26,506,854		\$0	\$22,784,719	\$8,134,986	\$14,649,733
146		CUSTOMER ACCOUNTS EXPENSE											
147	901.000	Supervision - CAE	\$168,636	\$94,595	\$74,041	E-147	\$29,686	\$198,322	89.1453%	\$0	\$176,795	\$122,441	\$54,354
148	902.000	Meter Reading Expenses - CAE	\$454,610	\$318,142	\$136,468	E-148	\$95,504	\$550,114	89.1453%	\$0	\$490,400	\$406,225	\$84,175
149	903.000	Customer Records & Collection Expenses - CAE	\$5,883,377	\$3,534,902	\$2,348,475	E-149	\$1,208,143	\$7,091,520	89.1453%	-\$2,800	\$6,318,956	\$4,504,237	\$1,814,719
150	904.000	Uncollectible Accts - CAE	\$1,479,459	\$0	\$1,479,459	E-150	\$687,564	\$2,167,023	89.1453%	\$0	\$1,931,799	\$0	\$1,931,799

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
151	905.000	Misc. Customer Accounts Expense	\$448,102	\$3,232	\$444,870	E-151	\$49,533	\$497,635	89.1453%	\$0	\$443,618	\$3,651	\$439,967
152		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,434,184	\$3,950,871	\$4,483,313		\$2,070,430	\$10,504,614		-\$2,800	\$9,361,568	\$5,036,554	\$4,325,014
153		CUSTOMER SERVICE & INFO. EXP.											
154	907.000	Supervision - CSIE	\$15,407	\$22,975	-\$7,568	E-154	\$7,210	\$22,617	89.1453%	\$0	\$20,162	\$29,738	-\$9,576
155	908.043	Customer Assistance Expenses - CSIE	\$242,254	\$244,307	-\$2,053	E-155	\$486,023	\$728,277	89.1453%	\$0	\$649,225	\$681,143	-\$31,918
156	908.044	LIPP AMORT MO Only	\$63,134	\$0	\$63,134	E-156	\$0	\$63,134	100.0000%	-\$108,891	-\$45,757	\$0	-\$45,757
157	908.100	Retail Indut. Cust. Assistance - Retail	\$1,208,813	\$927,360	\$281,453	E-157	-\$128,551	\$1,080,262	89.1453%	\$0	\$963,003	\$826,698	\$136,305
158	908.103	Cust Prog Collab	\$810,462	\$0	\$810,462	E-158	\$0	\$810,462	100.0000%	\$0	\$810,462	\$0	\$810,462
159	908.115	Solar Rebate Amortization	\$1,624,861	\$0	\$1,624,861	E-159	\$0	\$1,624,861	100.0000%	-\$1,624,861	\$0	\$0	\$0
160	908.116	Low Income Weather ER-2014-0351	\$250,000	\$0	\$250,000	E-160	\$0	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
161	908.127	EDE Crit Need Prg ER-2021-0312	\$66,667	\$0	\$66,667	E-161	\$0	\$66,667	100.0000%	\$16,667	\$83,334	\$0	\$83,334
162	908.117	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-162	\$0	\$620,055	100.0000%	-\$620,055	\$0	\$0	\$0
163	908.120	Energy Efficiency Cost Recovery & Wholesale Cust. Assist.	\$247,264	\$0	\$247,264	E-163	\$0	\$247,264	0.0000%	\$0	\$0	\$0	\$0
164	909.100	E.D. Advertising	\$692	\$0	\$692	E-164	\$0	\$692	89.1453%	\$0	\$617	\$0	\$617
165	909.200	Informational & Instructional Advertising Expense	\$198,756	\$0	\$198,756	E-165	\$0	\$198,756	89.1453%	-\$59,796	\$117,386	\$0	\$117,386
166	910.000	Misc. Customer Service & Informational Expense	\$19,662	\$0	\$19,662	E-166	\$0	\$19,662	89.1453%	\$0	\$17,528	\$0	\$17,528
167		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,368,027	\$1,194,642	\$4,173,385		\$364,682	\$5,732,709		-\$2,396,936	\$2,865,960	\$1,537,579	\$1,328,381
168		SALES EXPENSES											
169	912.000	Demonstrating & Selling Expenses - SE	\$48,274	\$20,047	\$28,227	E-169	\$6,042	\$54,316	89.1453%	\$0	\$48,421	\$25,981	\$22,440
170	916.000	Misc. Sales Expenses - SE	\$0	\$0	\$0	E-170	\$0	\$0	89.1453%	\$0	\$0	\$0	\$0
171		TOTAL SALES EXPENSES	\$48,274	\$20,047	\$28,227		\$6,042	\$54,316		\$0	\$48,421	\$25,981	\$22,440
172		ADMIN. & GENERAL EXPENSES											
173		OPERATION- ADMIN. & GENERAL EXP.											
174	920.100	Administrative & General Salaries	\$363,889	\$313,480	\$50,409	E-174	-\$351,864	\$12,025	87.4890%	\$0	\$10,521	\$274,261	-\$263,740
175	920.114	LUC BS Labor Alloc-Wind Ops	\$32,312	\$27,367	\$4,945	E-175	-\$3,781	\$28,531	87.4890%	\$0	\$24,961	\$23,943	\$1,018
176	920.201	Mgmt & Admin - Salaries-Acct	\$2,055	\$0	\$2,055	E-176	\$0	\$2,055	87.4890%	\$0	\$1,798	\$0	\$1,798
177	920.301	Mgmt & Admin - Field Safety Ad	\$163,811	\$146,689	\$17,122	E-177	-\$20,265	\$143,546	87.4890%	\$0	\$125,587	\$128,337	-\$2,750
178	920.400	LABS Labor	\$1,750,532	\$1,578,402	\$172,130	E-178	\$218,063	\$1,968,595	87.4890%	\$0	\$1,722,304	\$1,380,928	\$341,376
179	920.414	LABS BS Labor Allocs-Wind	\$30,922	\$26,190	\$4,732	E-179	-\$3,618	\$27,304	87.4890%	\$0	\$23,888	\$22,913	\$975
180	920.500	LABS CAN CS Labor Allocs	\$2,320,553	\$1,578,402	\$742,151	E-180	-\$286,495	\$2,034,058	87.4890%	\$0	\$1,779,577	\$1,380,928	\$398,649
181	920.514	LABS CS Labor Allocs - Wind	\$4,393	\$26,190	-\$21,797	E-181	-\$514	\$3,879	87.4890%	\$0	\$3,393	\$22,913	-\$19,520
182	920.600	Mgmt & Admin-General Services	\$149,237	\$129,811	\$19,426	E-182	-\$17,922	\$131,315	87.4890%	\$0	\$114,886	\$113,570	\$1,316
183	920.700	Fuel & Purc Power Forecasting	\$365,047	\$307,715	\$57,332	E-183	-\$42,512	\$322,535	87.4890%	\$0	\$282,183	\$269,217	\$12,966
184	920.810	Central OC Labor Allocs	\$3,776,696	\$3,271,956	\$504,740	E-184	\$3,226,417	\$7,003,113	87.4890%	-\$750,072	\$5,376,882	\$6,080,840	-\$703,958
185	920.814	LUSC Central Labor - Wind Ops	\$6,824	\$5,779	\$1,045	E-185	-\$798	\$6,026	87.4890%	\$0	\$5,272	\$5,056	\$216
186	920.881	MO Renewable Energy Std Labor	\$56,846	\$49,613	\$7,233	E-186	-\$5,530	\$51,316	100.0000%	\$0	\$51,316	\$49,613	\$1,703
187	920.882	Admin. & General Salary	\$16,677	\$4,120	\$12,557	E-187	-\$569	\$16,108	87.4890%	\$0	\$14,093	\$3,605	\$10,488
188	920.910	LIB Corp US Labor	\$305,867	\$278,081	\$27,786	E-188	-\$38,418	\$267,449	87.4890%	\$0	\$233,988	\$243,290	-\$9,302
189	920.883	KS Renewable Energy Std Labor	\$1,762	\$1,517	\$245	E-189	-\$188	\$1,574	0.0000%	\$0	\$0	\$0	\$0
190	921.018	Covid Office Exp OK	\$14,922	\$0	\$14,922	E-190	\$0	\$14,922	0.0000%	\$0	\$0	\$0	\$0
191	921.100	LUC Other Allocs	\$139,983	\$0	\$139,983	E-191	-\$10,000	\$129,983	87.4890%	\$0	\$113,721	\$0	\$113,721
192	921.114	LUC Dir Other Alloc-Wind Ops	\$1,846	\$0	\$1,846	E-192	\$0	\$1,846	87.4890%	\$0	\$1,615	\$0	\$1,615
193	921.200	Mgmt & Admin-Accounting	\$68,774	\$0	\$68,774	E-193	\$0	\$68,774	87.4890%	\$0	\$60,170	\$0	\$60,170
194	921.300	Mgmt & Admin - Exp - Field Saff	\$53,940	\$0	\$53,940	E-194	\$0	\$53,940	87.4890%	\$0	\$47,192	\$0	\$47,192
195	921.400	Software Maintenance	\$2,053,425	\$0	\$2,053,425	E-195	\$1,024,216	\$3,077,641	87.4890%	\$0	\$2,692,597	\$0	\$2,692,597
196	921.414	LABS Other Allocs - Wind	\$983	\$0	\$983	E-196	\$0	\$983	87.4890%	\$0	\$860	\$0	\$860
197	921.500	LABS CAN CS Other Allocs, Misc	\$1,830,193	\$0	\$1,830,193	E-197	-\$100	\$1,830,093	87.4890%	\$0	\$1,601,130	\$0	\$1,601,130

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F 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
198	921.600	Janitorial Service - Expenses, Mgmt, Misc	\$245,687	\$0	\$245,687	E-198	-\$10	\$245,677	87.4890%	\$0	\$214,940	\$0	\$214,940
199	921.700	Forecasting - Other Expenses	\$186,162	\$0	\$186,162	E-199	-\$300	\$185,862	87.4890%	\$0	\$162,609	\$0	\$162,609
200	921.800	Central Other Allocs	\$517,520	\$0	\$517,520	E-200	\$0	\$517,520	87.4890%	\$0	\$452,773	\$0	\$452,773
201	921.880	A&G Expenses Iatan	\$1,320,077	\$0	\$1,320,077	E-201	\$0	\$1,320,077	87.4890%	\$0	\$1,154,922	\$0	\$1,154,922
202	921.999	Wind A&G to Eliminate	\$3,517,595	\$0	\$3,517,595	E-202	\$0	\$3,517,595	87.4890%	-\$868,068	\$2,209,441	\$0	\$2,209,441
203	922.000	Administrative Expenses Transferred - Credit	-\$16,931,864	-\$2,262,199	-\$14,669,665	E-203	-\$1,216,654	-\$18,148,518	87.4890%	\$0	-\$15,877,957	-\$2,872,002	-\$13,005,955
204	923.000	Outside Services Employed	\$33,680,681	\$111,724	\$33,568,957	E-204	\$34,607	\$33,715,288	87.4890%	-\$4,142,507	\$25,354,661	\$141,527	\$25,213,134
205	924.000	Property Insurance	\$3,570,658	\$0	\$3,570,658	E-205	\$785,213	\$4,355,871	87.4890%	\$0	\$3,810,908	\$0	\$3,810,908
206	925.000	Injuries and Damages	\$1,897,506	\$0	\$1,897,506	E-206	\$2,360,447	\$4,257,953	87.4890%	\$0	\$3,725,241	\$0	\$3,725,241
207	926.000	Employee Pensions and Benefits	\$7,720,729	\$63,257	\$7,657,472	E-207	\$1,509,696	\$9,230,425	87.4890%	-\$6,475,593	\$1,600,014	\$1,381,531	\$218,483
208	926.328	FAS106 HC - Elec/Gas (GAAP)	\$12,261,167	\$0	\$12,261,167	E-208	\$0	\$12,261,167	87.4890%	-\$9,007,397	\$1,719,775	\$0	\$1,719,775
209	927.000	Franchise Requirements	\$1,116	\$0	\$1,116	E-209	\$0	\$1,116	87.4890%	\$0	\$976	\$0	\$976
210	928.000	Regulatory Commission Expenses	\$3,433,709	\$0	\$3,433,709	E-210	\$0	\$3,433,709	100.0000%	-\$1,120,279	\$2,313,430	\$0	\$2,313,430
211	929.000	Duplicate Charges - Credit	-\$270,346	\$0	-\$270,346	E-211	\$0	-\$270,346	87.4890%	\$0	-\$236,523	\$0	-\$236,523
212	930.000	General Advertising Expense	\$607,901	\$0	\$607,901	E-212	-\$196,153	\$411,748	87.4890%	-\$14,039	\$346,195	\$0	\$346,195
213	931.000	Admin & General - Rents	\$0	\$0	\$0	E-213	\$0	\$0	87.4890%	\$0	\$0	\$0	\$0
214		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$65,269,787	\$5,658,094	\$59,611,693		\$6,962,968	\$72,232,755		-\$22,377,955	\$41,239,339	\$8,650,470	\$32,588,869
215		MAINT., ADMIN. & GENERAL EXP.											
216	935.000	Maintenance of General Plant	\$559,354	\$135,899	\$423,455	E-216	\$40,273	\$599,627	87.4890%	\$0	\$524,608	\$169,847	\$354,761
217		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$559,354	\$135,899	\$423,455		\$40,273	\$599,627		\$0	\$524,608	\$169,847	\$354,761
218		TOTAL ADMIN. & GENERAL EXPENSES	\$65,829,141	\$5,793,993	\$60,035,148		\$7,003,241	\$72,832,382		-\$22,377,955	\$41,763,947	\$8,820,317	\$32,943,630
219		INTEREST ON CUSTOMER DEPOSITS											
220	431.100	Customer Deposit Interest	\$1,187,407	\$0	\$1,187,407	E-220	\$123,360	\$1,310,767	100.0000%	\$0	\$1,310,767	\$0	\$1,310,767
221		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,187,407	\$0	\$1,187,407		\$123,360	\$1,310,767		\$0	\$1,310,767	\$0	\$1,310,767
222		DEPRECIATION EXPENSE											
223	403.000	Depreciation Expense, Dep. Exp.	\$117,721,600	See note (1)	See note (1)	E-223	See note (1)	\$117,721,600	88.4300%	\$24,859,431	\$128,960,642	See note (1)	See note (1)
224		TOTAL DEPRECIATION EXPENSE	\$117,721,600	\$0	\$0		\$0	\$117,721,600		\$24,859,431	\$128,960,642	\$0	\$0
225		AMORTIZATION EXPENSE											
226	403.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-226	\$0	\$0	100.0000%	\$2,916,534	\$2,916,534	\$0	\$2,916,534
227	403.003	MO Iatan 1 Amort O&M ER-2010-0130	\$84,729	\$0	\$84,729	E-227	\$0	\$84,729	100.0000%	\$0	\$84,729	\$0	\$84,729
228	403.009	MO Iatan II Amort O&M ER-2011-0004	\$44,828	\$0	\$44,828	E-228	\$0	\$44,828	100.0000%	\$0	\$44,828	\$0	\$44,828
229	403.011	MO PlmPt Amort O&M ER-2011-0004	\$1,987	\$0	\$1,987	E-229	\$0	\$1,987	100.0000%	\$1,987	\$3,974	\$0	\$3,974
230	403.012	Amort of 5-22-11 tornado- MO only	\$201,258	\$0	\$201,258	E-230	\$0	\$201,258	100.0000%	-\$203,724	-\$2,466	\$0	-\$2,466
231	403.014	MO Stub Period TCJA ER-2019-0374	-\$2,345,691	\$0	-\$2,345,691	E-231	\$118,358	-\$2,227,333	100.0000%	\$0	-\$2,227,333	\$0	-\$2,227,333
232	403.018	ARO RgAsst Amt-MO ER-2021-0312	\$1,133,275	\$0	\$1,133,275	E-232	\$0	\$1,133,275	100.0000%	\$0	\$1,133,275	\$0	\$1,133,275
233	404.000	Amortization of Electric Plant	\$7,601,269	\$0	\$7,601,269	E-233	-\$6,905,303	\$695,966	87.5040%	\$0	\$608,998	\$0	\$608,998
234	404.001	Asbury Amortization Expense	\$215,838	\$0	\$215,838	E-234	\$0	\$215,838	0.0000%	-\$1,418,761	-\$1,418,761	\$0	-\$1,418,761
235	404.003	Amort Exp-Wind EDE	\$367,453	\$0	\$367,453	E-235	\$1,111,572	\$1,479,025	87.0000%	\$0	\$1,286,752	\$0	\$1,286,752
236	407.332	Asbury Retirement - Other	\$14,789,877	\$0	\$14,789,877	E-236	-\$14,789,877	\$0	100.0000%	\$0	\$0	\$0	\$0
237	407.450	Property Tax Tracker Revenue	-\$5,233,740	\$0	-\$5,233,740	E-237	\$0	-\$5,233,740	100.0000%	\$5,233,740	\$0	\$0	\$0
238	407.491	Tax Reform Amort AR	-\$658,345	\$0	-\$658,345	E-238	\$0	-\$658,345	0.0000%	\$0	\$0	\$0	\$0
239	407.999	Non Jurisdictional	-\$2,035,100	\$0	-\$2,035,100	E-239	\$0	-\$2,035,100	0.0000%	\$0	\$0	\$0	\$0
240	403.013	Depreciation Exp (PISA)	-\$8,246,019	\$0	-\$8,246,019	E-240	\$8,246,019	\$0	100.0000%	\$0	\$0	\$0	\$0
241	403.017	PISA Deferred Depr Amort	\$183,332	\$0	\$183,332	E-241	\$0	\$183,332	100.0000%	\$0	\$183,332	\$0	\$183,332
242	404.002	PISA Amort	-\$2,318,083	\$0	-\$2,318,083	E-242	\$2,318,083	\$0	100.0000%	\$0	\$0	\$0	\$0
243	404.005	Amortization of PISA Deferred Am	\$9,702	\$0	\$9,702	E-243	\$9,955,773	\$9,965,475	100.0000%	\$0	\$9,965,475	\$0	\$9,965,475
244	421.034	PISA Equity Return Amort	\$0	\$0	\$0	E-244	\$274,876	\$274,876	100.0000%	\$0	\$274,876	\$0	\$274,876

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adj. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
245	431.209	PISA Carry Cost Amort	\$0	\$0	\$0	E-245	\$161,958	\$161,958	100.0000%	\$0	\$161,958	\$0	\$161,958
246	0.000	PAYGO	\$0	\$0	\$0	E-246	\$165,604	\$165,604	100.0000%	\$0	\$165,604	\$0	\$165,604
247		TOTAL AMORTIZATION EXPENSE	\$3,796,570	\$0	\$3,796,570		\$657,063	\$4,453,633		\$6,529,776	\$13,181,775	\$0	\$13,181,775
248		OTHER OPERATING EXPENSES											
249	408.000	Payroll Taxes Contra Account	-\$62,056	\$0	-\$62,056	E-249	\$782,121	\$720,065	88.0700%	\$0	\$634,161	\$688,814	-\$54,653
250	408.141	Payroll Tax - FICA	\$2,283,805	\$0	\$2,283,805	E-250	\$0	\$2,283,805	88.0700%	\$0	\$2,011,347	\$0	\$2,011,347
251	408.144	Payroll Tax - IATAN	\$143,317	\$0	\$143,317	E-251	\$0	\$143,317	88.0700%	\$0	\$126,219	\$0	\$126,219
252	408.511	Payroll Tax - Fed Unemployment	\$13,600	\$0	\$13,600	E-252	\$0	\$13,600	88.0700%	\$0	\$11,978	\$0	\$11,978
253	408.512	Payroll Tax - State Unemployment	\$7,436	\$0	\$7,436	E-253	\$0	\$7,436	88.0700%	\$0	\$6,549	\$0	\$6,549
254	408.610	Property Tax - Electric Gas	\$28,485,886	\$0	\$28,485,886	E-254	\$0	\$28,485,886	86.5049%	\$1,208,643	\$25,850,330	\$0	\$25,850,330
255	408.611	Property Tax Tracker	\$232,841	\$0	\$232,841	E-255	\$0	\$232,841	100.0000%	-\$232,841	\$0	\$0	\$0
256	408.640	Property Taxes - Wind	\$4,721,014	\$0	\$4,721,014	E-256	\$0	\$4,721,014	88.4300%	\$87,148	\$4,261,941	\$0	\$4,261,941
257	408.910	Other Taxes- "Escorp" Franchise Tax	\$25,800	\$0	\$25,800	E-257	\$0	\$25,800	0.0000%	\$0	\$0	\$0	\$0
258	408.930	Other Taxes- City Tax or Fee	\$12,358,180	\$0	\$12,358,180	E-258	\$0	\$12,358,180	91.6085%	-\$11,321,145	-\$2	\$0	-\$2
259		TOTAL OTHER OPERATING EXPENSES	\$48,209,823	\$0	\$48,209,823		\$782,121	\$48,991,944		-\$10,258,195	\$32,902,523	\$688,814	\$32,213,709
260		TOTAL OPERATING EXPENSE	\$572,227,395	\$31,667,912	\$422,837,883		-\$23,539,836	\$548,687,559		-\$5,231,844	\$481,434,283	\$40,730,010	\$311,743,631
261		NET INCOME BEFORE TAXES	\$118,180,058					\$141,719,894		-\$106,808,062	\$80,695,191		
262		INCOME TAXES											
263	409.100	Current Income Taxes	-\$1,638,287	See note (1)	See note (1)	E-263	See note (1)	-\$1,638,287	93.5604%	\$7,076,190	\$5,543,402	See note (1)	See note (1)
264		TOTAL INCOME TAXES	-\$1,638,287					-\$1,638,287		\$7,076,190	\$5,543,402		
265		DEFERRED INCOME TAXES											
266	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$25,665,669	See note (1)	See note (1)	E-266	See note (1)	\$25,665,669	86.5049%	-\$21,918,051	\$284,010	See note (1)	See note (1)
267	411.000	Amortization of Deferred ITC	\$0			E-267		\$0	100.0000%	-\$322,922	-\$322,922		
268	0.000	Amortization of EADIT	\$0			E-268		\$0	100.0000%	-\$1,773,691	-\$1,773,691		
269		TOTAL DEFERRED INCOME TAXES	\$25,665,669					\$25,665,669		-\$24,014,664	-\$1,812,603		
270		NET OPERATING INCOME	\$94,152,676					\$117,692,512		-\$89,869,588	\$76,964,392		

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

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Rev-2	Retail Revenue		\$0	\$0	\$0	\$0	-\$71,645,545	-\$71,645,545
	1. To Adjust Test Year Retail Rate Revenues (Marek,Cox)		\$0	\$0		\$0	-\$2,724,813	
	2. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$68	
	3. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$257,800	
	4. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	-\$321,263	
	5. To Adj to Dec 19 Data Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$376,913	
	6. To adj to Dec 19 Data Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$247,971	
	7. To adj to Dec 19 Data Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$682,758	
	8. To adj to Dec 19 Data Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$169,795	
	9. To adj to Dec 19 Data Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	-\$135,440	
	10. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$28,494	
	11. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$386	
	12. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$257,280	
	13. To adjust EDR Rider Retail Rate Revenues-Large General (Tevie)		\$0	\$0		\$0	-\$24,231	
	14. To adjust EDR Rider Retail Rate Revenues-Small Primary (Tevie)		\$0	\$0		\$0	-\$136,183	
	15. To adjust EDR Rider Retail Rate Revenues-Large Power (Tevie)		\$0	\$0		\$0	-\$1,607,165	
	16. To adjust for Community Solar Grid Charge Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$25,484	
	17. To adjust for Community Solar Grid Charge Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$292	
	18. To adjust for Community Solar Grid Charge Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$28,668	
	19. To adjust for Customer Growth Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,765,037	
	20. To adjust for Customer Growth Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$412,812	
	21. To adjust for Customer Growth Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$526,886	
	22. To adjust for Customer Growth Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$447,609	
	23. To adjust for Manual Adjustments Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,578,602	
	24. To adjust for Manual Adjustments Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$1,266,248	

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	25. To adjust for Manual Adjustments Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$8,865,827	
	26. To adjust for Manual Adjustments Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$275,596	
	27. To adjust for Manual Adjustments Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	\$1,070,719	
	28. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Residential (Cox)		\$0	\$0		\$0	-\$1,263,124	
	29. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-General (Cox)		\$0	\$0		\$0	\$181,736	
	30. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Large General (Cox)		\$0	\$0		\$0	-\$8,120,251	
	31. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Small Primary (Cox)		\$0	\$0		\$0	-\$256,102	
	32. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Large Power (Gonzales)		\$0	\$0		\$0	-\$2,502,936	
	33. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting MS (Poudel)		\$0	\$0		\$0	-\$228	
	34. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting LS (Poudel)		\$0	\$0		\$0	-\$3,080	
	35. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting PL (Poudel)		\$0	\$0		\$0	-\$114,024	
	36. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting SPL (Poudel)		\$0	\$0		\$0	-\$68,133	
	37. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Transmission (Jennings)		\$0	\$0		\$0	\$27,058	
	38. To adjust Weather Norm & Days Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$218,911	
	39. To adjust Weather Norm & Days Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$1,353,055	
	40. To adjust Weather Norm & Days Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$123,670	
	41. To adjust Weatherization Adjuststment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,763,372	
	42. To include EECR Adjustment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	-\$486,484	
	43. To include EECR Adjustment Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$119,530	
	44. To include EECR Adjustment Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$281,466	
	45. To include EECR Adjustment Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$19,977	
	46. To include EECR Adjustment Retail Rate Revenues-Large Power (Gonzles)		\$0	\$0		\$0	-\$77,312	
	47. To include MEEIA Adjustment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	-\$255,560	
	48. To include MEEIA Adjustment Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$233,618	
	49. To include MEEIA Adjustment Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$352,474	
	50. To include MEEIA Adjustment Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$127,977	

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Update Period Sep 30, 2024; True-up Date March 31, 2025
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	51. To include MEEIA Adjustment Retail Rate Revenues- Large Power (Gonzales)		\$0	\$0		\$0	-\$155,156	
	52. To remove Franchise Fee Revenues (Marek)		\$0	\$0		\$0	-\$11,321,242	
	53. To remove Unbilled Revenues (Marek)		\$0	\$0		\$0	\$3,043,488	
	54. To remove FAC Revenues (Marek)		\$0	\$0		\$0	-\$60,279,425	
	55. To remove MEEIA revenues (Marek)		\$0	\$0		\$0	-\$3,314,624	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Excess Facilities Charges		\$0	\$0	\$0	\$0	\$1,589,170	\$1,589,170
	1. To adjust excess facilities charges (Jennings)		\$0	\$0		\$0	\$1,589,162	
	2		\$0	\$0		\$0	\$8	
Rev-4	Imputed Revenue		\$0	\$0	\$0	\$0	\$1,998,148	\$1,998,148
	1. To include imputed revenue. (Luebbert)		\$0	\$0		\$0	\$1,998,148	
Rev-5	Sales for Resale - Off System	447.800	\$0	\$0	\$0	\$0	-\$47,005,338	-\$47,005,338
	1. To annualize SPP IM Sales (Nieto)		\$0	\$0		\$0	-\$47,005,338	
Rev-8	PAYGO Revenue		\$0	\$0	\$0	\$0	\$7,705,078	\$7,705,078
	1. To normalize PAYGO revenues at 95% of last known 2024 MO energy ratio ("MER") allocated amount of PAYGO payments and discontinue PAYGO revenue tracker (Giacone)		\$0	\$0		\$0	\$7,705,078	
	POST-DIRECT CHANGE		\$0	\$0		\$0	\$0	
	POST-DIRECT CHANGE		\$0	\$0		\$0	\$0	
Rev-9	Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	-\$303,972	-\$303,972
	1. To adjust Forfeited Discounts at 5-year average (Marek)		\$0	\$0		\$0	-\$303,972	
Rev-10	Reconnect/Misc.	451.000	\$0	\$0	\$0	\$0	-\$2,070	-\$2,070
	1. To adjust Reconnect Charges at 3-year average (Marek)		\$0	\$0		\$0	-\$2,070	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$28,095	-\$28,095
	1. To adjust Rent at 5-year average (Marek)		\$0	\$0		\$0	-\$28,095	
Rev-12	Other Electric Revenue	456.030	\$0	\$0	\$0	\$0	\$1,401,131	\$1,401,131
	1. To normalize Other Electric Revenue at 3-year average (Marek)		\$0	\$0		\$0	-\$4,621	
	2. To adjust REC Revenues - Wind		\$0	\$0		\$0	\$1,405,752	
Rev-13	Plum Point Transmission	456.090	\$0	\$0	\$0	\$0	\$917	\$917
	1. To normalize Plum Point Transmission at 3-year average (Marek)		\$0	\$0		\$0	\$917	

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Rev-15	Other Transmission Revenue	456.200	\$0	\$0	\$0	\$0	\$45,578	\$45,578
	1. To adjust wind farm EMSA service revenue based on annual escalator stated in contract (Giacone) offsets 553301		\$0	\$0		\$0	\$4,977	
	2. To adjust wind farm OMA service revenue based on annual escalator stated in contract (Giacone) offsets 553302 : A/C 456.201		\$0	\$0		\$0	\$17,252	
	3. To adjust wind farm AMA service revenue based on annual escalator stated in contract (Giacone) offsets 553306 : A/C 456.205		\$0	\$0		\$0	\$4,922	
	4. To adjust wind farm transmission easement revenue based on escalator stated in contract (Giacone) A/C 456.209		\$0	\$0		\$0	\$18,427	
Rev-18	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$5,794,908	-\$5,794,908
	1. To normalize SPP transmission revenues.		\$0	\$0		\$0	-\$2,970,699	
	2. To remove Missouri non-jurisdictional SPP transmission revenue.		\$0	\$0		\$0	-\$2,824,209	
E-5	Operation Supervision & Engineering	500.000	\$155,249	\$52,481	\$207,730	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,100		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$43,761		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$566		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$377		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10,640		\$0	\$0	
	6. To adjust payroll for 03/31/2025 (Smith)		\$155,249	\$0		\$0	\$0	
	7. Revision to Operations & Maintenance 09/30/2024 (Boronda)		\$0	\$110,925		\$0	\$0	
E-6	Fuel	501.000	\$64,690	-\$4,551,321	-\$4,486,631	\$0	\$0	\$0
	1. To adjust payroll for 03/31/2025 (Smith)		\$64,690	\$0		\$0	\$0	
	2. Adjustment duplicate removed.		\$0	\$0		\$0	\$0	
	3. To annualize fuel expenses (Nieto)		\$0	-\$4,551,321		\$0	\$0	
E-7	MO Fuel Adj Current Period	501.002	\$0	\$34,468,600	\$34,468,600	\$0	\$0	\$0
	1. To remove FAC Test Year amount (Nieto)		\$0	\$34,468,600		\$0	\$0	
E-8	MO Fuel Adj Recovery	501.003	\$0	-\$60,279,452	-\$60,279,452	\$0	\$0	\$0
	1. To remove FAC Test Year amount (Nieto)		\$0	-\$60,279,452		\$0	\$0	
E-12	Ops Labor-Fuel Handling	501.400	\$0	-\$19,953	-\$19,953	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$19,953		\$0	\$0	
E-16	Steam Expenses	502.000	\$68,542	\$203,310	\$271,852	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$21,141		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$68,542	\$0		\$0	\$0	

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	3. Revision to Operations and Maintenance 09/30/2024 (Boronda)		\$0	\$182,169		\$0	\$0	
E-17	Electric Expenses	505.000	\$69,236	-\$6,434	\$62,802	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$21,319		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$69,236	\$0		\$0	\$0	
	3. Revision to Operations and Maintenance 09/30/2024 (Boronda)		\$0	\$14,885		\$0	\$0	
E-18	Misc. Steam Power Expense	506.000	\$37,477	\$168,289	\$205,766	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$11,540		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$37,477	\$0		\$0	\$0	
	3. Revision to Operations and Maintenance 09/30/2024 (Boronda)		\$0	\$179,829		\$0	\$0	
E-19	Rents	507.000	\$0	-\$35,077	-\$35,077	\$0	\$0	\$0
	1. Revision to Operations and Maintenance 09/30/2024 Boronda)		\$0	-\$35,077		\$0	\$0	
E-24	Maint. Supervision	510.000	\$34,383	\$70,746	\$105,129	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$10,605		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$34,383	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$81,351		\$0	\$0	
E-25	Maintenance of Structures	511.000	\$0	\$36,536	\$36,536	\$0	\$0	\$0
	1. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$36,536		\$0	\$0	
E-26	Maintenance of Boiler Plant	512.000	\$21,851	\$111,173	\$133,024	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$11		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$49		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$6,679		\$0	\$0	
	4. To adjust payroll for 03/31/2025 (Smith)		\$21,851	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$117,912		\$0	\$0	
E-27	Maintenance of Electric Plant	513.000	\$17,926	\$202,816	\$220,742	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$5,529		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$17,926	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$208,345		\$0	\$0	
E-28	Maintenance of Misc. Steam Plant	514.000	\$8,660	\$27,488	\$36,148	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,667		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$8,660	\$0		\$0	\$0	

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	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$30,155		\$0	\$0	
E-38	Operation Superv/Engin. Hydro	535.000	\$16,538	-\$4,440	\$12,098	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$35		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$5,057		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$16,538	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$652		\$0	\$0	
E-39	Hydraulic Expenses	537.000	\$6,393	-\$94,876	-\$88,483	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$1,968		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$6,393	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$92,908		\$0	\$0	
E-40	Electric Expense Hydro	538.000	\$22,789	\$11,638	\$34,427	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,017		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$22,789	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$18,655		\$0	\$0	
E-41	Misc. Hydraulic Power Gen. Expenses	539.000	\$35,673	-\$13,345	\$22,328	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,309		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$6,675		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$35		\$0	\$0	
	4. To adjust payroll for 03/31/2025 (Smith)		\$35,673	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$2,326		\$0	\$0	
E-44	Maintenance Superv. & Engineering - HP	541.000	\$14,930	-\$3,443	\$11,487	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,597		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$14,930	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$1,154		\$0	\$0	
E-45	Maintenance of Structures - Maint. HP	542.000	\$12,504	\$4,942	\$17,446	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,687		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$1,162		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$12,504	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$8,791		\$0	\$0	
E-46	Maint. of Reservoirs, Dams & Waterways - HP	543.000	\$29,348	-\$20,625	\$8,723	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$9,037		\$0	\$0	

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	2. To adjust payroll for 03/31/2025 (Smith)		\$29,348	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$11,588		\$0	\$0	
E-47	Maintenance of Electric Plant - HP	544.000	\$25,001	\$9,850	\$34,851	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,698		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$25,001	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$17,548		\$0	\$0	
E-48	Maint. of Misc. Hydraulic Plant - HP	545.000	\$38,261	\$5,717	\$43,978	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$8,261		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$3,520		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$38,261	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$17,498		\$0	\$0	
E-53	Conv & Seminars	546.011	\$0	\$603	\$603	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone)		\$0	\$1,056		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$453		\$0	\$0	
E-54	Operation Superv. & Engineering - OP	546.000	\$817,428	\$10,283	\$827,711	\$0	\$0	\$0
	1. To adjust payroll for 03/31/2025 (Smith)		\$817,428	\$0		\$0	\$0	
	2. Revision to Operations and Maintenance 09/30/2024 Boronda)		\$0	\$10,283		\$0	\$0	
E-55	Wind O&M	546.200	\$0	-\$232,054	-\$232,054	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 546.205		\$0	-\$8,304		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 546.207		\$0	\$27,498		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$251,248		\$0	\$0	
E-57	Fuel - Operation OP	547.200	\$6,753	-\$16,499,606	-\$16,492,853	\$0	\$0	\$0
	1. To adjust payroll for 03/31/2025 (Smith)		\$6,753	\$0		\$0	\$0	
	2. To annualize fuel expenses. (Nieto)		\$0	-\$16,499,606		\$0	\$0	
E-58	Fuel - Operation OP - Partial Allocation	547.600	\$0	-\$2,082	-\$2,082	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,082		\$0	\$0	
E-61	Generation Expenses	548.000	\$969,767	-\$349,162	\$620,605	\$0	\$190,986	\$190,986
	1. To annualize American Water expense at State Line power plant. (Nieto)		\$0	-\$48,357		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 548.125		\$0	\$89,144		\$0	\$0	
	3. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 548.219		\$0	\$8,083		\$0	\$0	

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	4. To adjust STIP/SBP (Marek)		\$0	-\$297,365		\$0	\$0	
	5. To adopt Empire's correcting entries related to invoices paid by wind farms (Giacone) A/C 548.125		\$0	\$0		\$0	\$190,986	
	6. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$110		\$0	\$0	
	7. To adjust payroll for 03/31/2025 (Smith)		\$969,767	\$0		\$0	\$0	
	8. Revision to Operations and Maintenance 09/30/2024 Boronda)		\$0	-\$100,557		\$0	\$0	
E-62	Exp Solar	548.300	\$0	\$3,312	\$3,312	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 548.301		\$0	\$4,458		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$1,146		\$0	\$0	
E-63	Misc. Other Power Generation Expense	549.000	\$67,945	-\$329,720	-\$261,775	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 549.025		\$0	-\$7,940		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 549.046		\$0	-\$893		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$2,566		\$0	\$0	
	4. To adjust payroll for 03/31/2025 (Smith)		\$67,945	\$0		\$0	\$0	
	5. Revision to Operations and Maintenance 09/30/2024 Boronda)		\$0	-\$318,321		\$0	\$0	
E-64	Riverton OprTrk MO ER2016-0023	549.169	\$0	\$0	\$0	\$0	-\$157,116	-\$157,116
	1. To remove Riverton 12 tracker test year activity (Giacone)		\$0	\$0		\$0	-\$157,116	
E-65	Exp of Misc Other Power	549.120	\$0	\$34,873	\$34,873	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone)		\$0	\$49,272		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$13,790		\$0	\$0	
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$609		\$0	\$0	
E-66	Environmental Waste Disposal & Misc	549.200	\$0	-\$39,034	-\$39,034	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 549.222		\$0	-\$11,331		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 549.223		\$0	-\$23,138		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$4,565		\$0	\$0	
E-70	Maint. Superv. & Engineering - Prod Comb.	551.000	\$510,585	\$197,719	\$708,304	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 551.202		\$0	\$25,812		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 551.225		\$0	-\$7,548		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	\$157,219		\$0	\$0	

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	4. To adjust payroll for 03/31/2025 (Smith)		\$510,585	\$0		\$0	\$0	
	5. Revision to Operations and Maintenance 09/30/2024 Boronda)		\$0	\$22,236		\$0	\$0	
E-71	Maintenance of Structures - Prod Comb. Turbo	552.000	\$22,932	-\$137,879	-\$114,947	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 552.121		\$0	-\$12,602		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$7,061		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$22,932	\$0		\$0	\$0	
	4. Revision to Operations and Maintenance 09/30/2024 Boronda)		\$0	-\$118,216		\$0	\$0	
E-72	Maint. of Generating & Electric Plant - Prod	553.100	\$291,646	\$11,230,735	\$11,522,381	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 553.160		\$0	\$10,029		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 553.161		\$0	-\$389		\$0	\$0	
	3. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 553.173		\$0	\$9,400		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$41,789		\$0	\$0	
	5. To adjust payroll for 03/31/2025 (Smith)		\$291,646	\$0		\$0	\$0	
	6. Revision to Operations and Maintenance 09/30/2024 Boronda)		\$0	\$11,253,484		\$0	\$0	
E-73	Riverton MtcTrk MO ER2014-0351	553.169	\$0	\$0	\$0	\$0	-\$1,414,047	-\$1,414,047
	1. To remove Riverton 12 tracker test year activity (Giacone)		\$0	\$0		\$0	-\$1,414,047	
E-74	Maintenance Solar	553.233	\$0	\$96	\$96	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone)		\$0	\$1,638		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$1,542		\$0	\$0	
E-75	Maint Of Gen & Elect Eq-Other, H20, Turbine	553.200	\$0	-\$35,030	-\$35,030	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 553.234		\$0	\$2,696		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$37,726		\$0	\$0	
E-76	O&M Service Fee - Vestas	553.300	\$0	\$0	\$0	\$0	-\$920,901	-\$920,901
	1.To annualize wind farm Vestas O&M service fee based on avg. monthly balance Jan24-Sep24 (Giacone) ; A/C 553.300		\$0	\$0		\$0	-\$920,901	
E-77	Other Service Fees, EMSA, OMA, AMA	553.301	\$0	\$0	\$0	\$0	\$27,151	\$27,151
	1. To adjust wind farm EMSA service fee based on annual escalator stated in contract (Giacone) offsets 456200		\$0	\$0		\$0	\$4,977	
	2. To adjust wind farm OMA service fee based on annual escalator stated in contract (Giacone) offsets 456201 ; A/C 553.302		\$0	\$0		\$0	\$17,252	

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	3. To adjust AMA service fee based on annual escalator stated in contract (Giacone) offsets 456205 ; A/C 553.306		\$0	\$0		\$0	\$4,922	
E-79	Neosho Ridge Wind Outage	553.320	\$0	-\$15,331	-\$15,331	\$0	\$670,335	\$670,335
	1. To remove impact of Neosho Ridge wind outage by clearing test year balance (Giacone) A/C 553.320		\$0	\$0		\$0	\$670,335	
	2. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone)		\$0	-\$6,808		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$8,523		\$0	\$0	
E-80	Wind Mtce to eliminate	553.999	\$0	\$0	\$0	\$0	\$18,427	\$18,427
	1. To adjust wind mtce to include updated transmission easement expense based on escalator stated in contract (Giacone) offsets 456.209		\$0	\$0		\$0	\$18,427	
E-81	Maint. of Misc. Other Power Generation Plant - Prod	554.000	\$338,269	-\$28,496	\$309,773	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 554.110		\$0	-\$20,231		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 554.131		\$0	-\$1,791		\$0	\$0	
	3. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 554.234		\$0	\$6,822		\$0	\$0	
	4. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 554.235		\$0	\$676		\$0	\$0	
	5. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 554.236		\$0	-\$1,147		\$0	\$0	
	6. To adjust STIP/SBP (Marek)		\$0	-\$104,159		\$0	\$0	
	7. To adjust payroll for 03/31/2025 (Smith)		\$338,269	\$0		\$0	\$0	
	8. Revision to Operations and Maintenance 09/30/2024 (Boronda)		\$0	\$88,993		\$0	\$0	
	9. To normalize Dept. 115 Wind O&M Expense using 3-yr avg (Giacone) 553.231, 550.100, 561.450		\$0	\$2,341		\$0	\$0	
E-85	Purchased Power (Energy Only)	555.000	\$0	-\$5,751,403	-\$5,751,403	\$0	\$0	\$0
	1. To annualize Purchased Power expenses - energy. (Nieto)		\$0	-\$19,345,269		\$0	\$0	
	2. To annualize Purchased Power expenses - demand. (Nieto)		\$0	\$12,626,439		\$0	\$0	
	3. To annualize Plum Point PPA O&M variable costs. (Nieto)		\$0	\$2,596,784		\$0	\$0	
	4. To annualize SPP IM expenses (Ancillary & Other) (Nieto)		\$0	-\$1,629,357		\$0	\$0	
E-86	Direct Purchases	555.430	\$0	-\$211,199	-\$211,199	\$0	\$0	\$0
	1. To eliminate depreciation cleared to other O&M accounts (Young)		\$0	-\$211,199		\$0	\$0	
E-90	System Control & Load Dispatching	556.000	\$778,131	-\$240,281	\$537,850	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$239,601		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$3,000		\$0	\$0	

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	3. To adjust payroll for 03/31/2025 (Smith)		\$778,131	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$2,320		\$0	\$0	
E-91	Other Expense - Power Supply	557.000	\$0	\$9,343	\$9,343	\$0	\$0	\$0
	1. Revision to Operations and Maintenance 09/30/2024 (Boronda)		\$0	\$9,343		\$0	\$0	
E-96	Operation Superv. and Engin.	560.000	\$156,554	-\$50,718	\$105,836	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$50,719		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$156,554	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$1		\$0	\$0	
E-97	Transmission Expense	561.000	\$180,800	-\$58,574	\$122,226	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$58,574		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$180,800	\$0		\$0	\$0	
E-98	Station Expenses	562.000	\$25,940	\$11,619	\$37,559	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$8,404		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$25,940	\$0		\$0	\$0	
	3. Revision to Operations and Maintenance 09/30/2024 (Boronda)		\$0	\$20,023		\$0	\$0	
E-99	Overhead Line Expenses	563.000	\$3,262	-\$1,057	\$2,205	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$1,057		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$3,262	\$0		\$0	\$0	
E-101	SPP Fixed Chg - Native Load	565.414	\$0	\$379,268	\$379,268	\$0	\$0	\$0
	1. To adjust Transmission of Electricity by Others to reflect Staff's annualized Entergy Transmission contract expense increases. (Nieto)		\$0	\$324,260		\$0	\$0	
	2. To normalize SPP transmission expense.		\$0	\$55,008		\$0	\$0	
E-103	Misc. Transmission Expenses	566.000	\$12,899	-\$4,175	\$8,724	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,179		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$12,899	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$4		\$0	\$0	
E-107	Maint. Supervision & Engineering - TE	568.000	\$33,646	-\$10,900	\$22,746	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$10,900		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$33,646	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Maintenance of Structures - TE	569.000	-\$10	\$3	-\$7	\$0	\$0	\$0

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	1. To adjust STIP/SBP (Marek)		\$0	\$3		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		-\$10	\$0		\$0	\$0	
E-109	Maintenance of Station Equipment - TE	570.000	\$324,453	-\$105,143	\$219,310	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$105,114		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$16		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$324,453	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	-\$13		\$0	\$0	
E-110	Maintenance of Overhead Lines - TE	571.000	\$23,379	-\$7,574	\$15,805	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,574		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$23,379	\$0		\$0	\$0	
E-116	Operation Supervision & Engineering - DE	580.000	\$287,401	-\$91,461	\$195,940	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$90,451		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$1,010		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$287,401	\$0		\$0	\$0	
E-117	Station Expenses - DE	582.000	\$19,929	-\$6,272	\$13,657	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$6,272		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$19,929	\$0		\$0	\$0	
E-118	Overhead Line Expenses - DE	583.000	\$159,003	-\$49,979	\$109,024	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$38,692		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$3,773		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$34		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$881		\$0	\$0	
	5. To adjust STIP/SBP (Marek)		\$0	-\$6,622		\$0	\$0	
	6. To adjust STIP/SBP (Marek)		\$0	-\$40		\$0	\$0	
	7. To adjust payroll for 03/31/2025 (Smith)		\$159,003	\$0		\$0	\$0	
	8. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$63		\$0	\$0	
E-119	Underground Line Expenses - DE	584.000	\$31,343	-\$9,864	\$21,479	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$9,864		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$31,343	\$0		\$0	\$0	
E-120	Street Lighting & Signal System Expenses - DE	585.000	-\$19	\$6	-\$13	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$6		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		-\$19	\$0		\$0	\$0	
E-121	Meters - DE	586.000	\$462,340	-\$145,460	\$316,880	\$0	\$0	\$0

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	1. To adjust STIP/SBP (Marek)		\$0	-\$145,507		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$462,340	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$47		\$0	\$0	
E-122	Customer Install - DE	587.000	\$68,348	\$603,988	\$672,336	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$21,510		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$68,348	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$33,594		\$0	\$0	
	4. To include a normalized expense in 587.038 (Young)		\$0	\$591,904		\$0	\$0	
E-123	Miscellaneous - DE	588.000	\$105,621	-\$33,356	\$72,265	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$33,241		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$115		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$105,621	\$0		\$0	\$0	
E-127	Distrb. Maintenance Supervision & Engin.	590.000	\$48,163	-\$15,158	\$33,005	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$15,158		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$48,163	\$0		\$0	\$0	
E-128	Distrb. Maintenance of Structures	591.000	\$12,228	-\$3,848	\$8,380	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,848		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$12,228	\$0		\$0	\$0	
E-129	Distrb. Maintenance of Station Equipment	592.000	\$279,740	-\$88,071	\$191,669	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$88,040		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$31		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$279,740	\$0		\$0	\$0	
E-130	Distrb. Maintenance of Overhead Lines	593.000	\$390,977	-\$49,411	\$341,566	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$49,411		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$390,977	\$0		\$0	\$0	
E-134	OH Dist Line Maintenance & Misc.	593.500	\$0	-\$70,603	-\$70,603	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$70,615		\$0	\$0	
	2. Revision to Operations & Maintenance 9/30/24 (Boronda)		\$0	\$12		\$0	\$0	
E-138	OH Dist Line Maint Reliability, Inspec.	593.900	\$0	-\$3,022	-\$3,022	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$3,022		\$0	\$0	
E-139	Distrb. Maintenance of Underground Line	594.000	\$96,346	-\$30,322	\$66,024	\$0	\$0	\$0

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	1. To adjust STIP/SBP (Marek)		\$0	-\$30,322		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$96,346	\$0		\$0	\$0	
E-140	Line Distrib. Maintenance of Line Transformers Maintenance	595.000	\$14,179	-\$4,462	\$9,717	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,462		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$14,179	\$0		\$0	\$0	
E-141	Distrib. Maintenance of St Lights/Signal	596.000	\$75,466	-\$23,750	\$51,716	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$23,750		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$75,466	\$0		\$0	\$0	
E-142	Distrib. Maintenance of Meters	597.000	\$56,198	-\$17,686	\$38,512	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$17,686		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$56,198	\$0		\$0	\$0	
E-143	Distrib. Maintenance of Misc. Distribution Plant	598.000	\$40,577	-\$12,770	\$27,807	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$12,770		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$40,577	\$0		\$0	\$0	
E-147	Supervision - CAE	901.000	\$42,755	-\$13,069	\$29,686	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$13,069		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$42,755	\$0		\$0	\$0	
E-148	Meter Reading Expenses - CAE	902.000	\$137,547	-\$42,043	\$95,504	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$42,043		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$137,547	\$0		\$0	\$0	
E-149	Customer Records & Collection Expenses - CAE	903.000	\$1,517,790	-\$309,647	\$1,208,143	\$0	-\$2,800	-\$2,800
	1. To update customer payment fees. (Ferguson)		\$0	\$0		\$0	-\$2,800	
	2. To adjust Rating Agency Fees (Marek)		\$0	\$154,289		\$0	\$0	
	3. To adjust STIP/SBP" from "To normalize Rating Agency Fees (Marek)		\$0	-\$463,936		\$0	\$0	
	4. To adjust payroll for 03/31/2025 (Smith)		\$1,517,790	\$0		\$0	\$0	
E-150	Uncollectible Accts - CAE	904.000	\$0	\$687,564	\$687,564	\$0	\$0	\$0
	1. To adjust Bad Debt Expense (Marek)		\$0	\$687,564		\$0	\$0	
E-151	Misc. Customer Accounts Expense	905.000	\$864	\$48,669	\$49,533	\$0	\$0	\$0
	1. To annualize insurance expense (Marek)		\$0	\$48,933		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$264		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$864	\$0		\$0	\$0	
E-154	Supervision - CSIE	907.000	\$10,384	-\$3,174	\$7,210	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,174		\$0	\$0	

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	2. To adjust payroll for 03/31/2025 (Smith)		\$10,384	\$0		\$0	\$0	
E-155	Customer Assistance Expenses - CSIE	908.043	\$519,775	-\$33,752	\$486,023	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$33,752		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$519,775	\$0		\$0	\$0	
E-156	LIPP AMORT MO Only	908.044	\$0	\$0	\$0	\$0	-\$108,891	-\$108,891
	To adjust test year LIPP amortization. (Ferguson)		\$0	\$0		\$0	-\$108,891	
E-157	Retail Indut. Cust. Assistance - Retail	908.100	\$0	-\$128,551	-\$128,551	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$128,116		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$435		\$0	\$0	
E-159	Solar Rebate Amortization	908.115	\$0	\$0	\$0	\$0	-\$1,624,861	-\$1,624,861
	To move test year amount to account 403.000 "Solar Rebate Amortization" (Giacone)		\$0	\$0		\$0	-\$1,624,861	
E-161	EDE Crit Need Prg ER-2021-0312	908.127	\$0	\$0	\$0	\$0	\$16,667	\$16,667
	To adjust the test year ratepayer expense to match Commission ordered amount. (Ferguson)		\$0	\$0		\$0	\$16,667	
E-162	Solar Rebate Amortization ER-2016-0023	908.117	\$0	\$0	\$0	\$0	-\$620,055	-\$620,055
	To move test year amount to account 403.000 "Solar Rebate Amortization" (Giacone)		\$0	\$0		\$0	-\$620,055	
E-165	Informational & Instructional Advertising Expense	909.200	\$0	\$0	\$0	\$0	-\$59,796	-\$59,796
	1. To disallow Advertising Expense. (Ferguson)		\$0	\$0		\$0	-\$59,796	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-169	Demonstrating & Selling Expenses - SE	912.000	\$9,097	-\$3,055	\$6,042	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,770		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$285		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$9,097	\$0		\$0	\$0	
E-174	Administrative & General Salaries	920.100	\$0	-\$351,864	-\$351,864	\$0	\$0	\$0
	1. To adjust LTIP (Marek)		\$0	-\$308,555		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$43,309		\$0	\$0	
E-175	LUC BS Labor Alloc-Wind Ops	920.114	\$0	-\$3,781	-\$3,781	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,781		\$0	\$0	
E-177	Mgmt & Admin - Field Safety Ad	920.301	\$0	-\$20,265	-\$20,265	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$20,265		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-178	LABS Labor	920.400	\$0	\$218,063	\$218,063	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	\$218,063		\$0	\$0	
E-179	LABS BS Labor Allocs-Wind	920.414	\$0	-\$3,618	-\$3,618	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$3,618		\$0	\$0	
E-180	LABS CAN CS Labor Allocs	920.500	\$0	-\$286,495	-\$286,495	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$286,495		\$0	\$0	
E-181	LABS CS Labor Allocs - Wind	920.514	\$0	-\$514	-\$514	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$514		\$0	\$0	
E-182	Mgmt & Admin-General Services	920.600	\$0	-\$17,922	-\$17,922	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$17,922		\$0	\$0	
E-183	Fuel & Purc Power Forecasting	920.700	\$0	-\$42,512	-\$42,512	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$42,512		\$0	\$0	
E-184	Central OC Labor Allocs	920.810	\$3,678,449	-\$452,032	\$3,226,417	\$0	-\$750,072	-\$750,072
	1. To remove severance payments from the test year (Giacone)		\$0	\$0		\$0	-\$750,072	
	2. To adjust STIP/SBP (Marek)		\$0	-\$452,032		\$0	\$0	
	3. To adjust payroll for 03/31/2025 (Smith)		\$3,678,449	\$0		\$0	\$0	
E-185	LUSC Central Labor - Wind Ops	920.814	\$0	-\$798	-\$798	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$798		\$0	\$0	
E-186	MO Renewable Energy Std Labor	920.881	\$0	-\$5,530	-\$5,530	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$5,530		\$0	\$0	
E-187	Admin. & General Salary	920.882	\$0	-\$569	-\$569	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$569		\$0	\$0	
E-188	LIB Corp US Labor	920.910	\$0	-\$38,418	-\$38,418	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$38,418		\$0	\$0	
E-189	KS Renewable Energy Std Labor	920.883	\$0	-\$188	-\$188	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$188		\$0	\$0	
E-191	LUC Other Allocs	921.100	\$0	-\$10,000	-\$10,000	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10,000		\$0	\$0	
E-195	Software Maintenance	921.400	\$0	\$1,024,216	\$1,024,216	\$0	\$0	\$0
	1. To include Customer First O&M expense (Young)		\$0	\$1,024,216		\$0	\$0	

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E-197	LABS CAN CS Other Allocs, Misc	921.500	\$0	-\$100	-\$100	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$100		\$0	\$0	
E-198	Janitorial Service - Expenses, Mgmt, Misc	921.600	\$0	-\$10	-\$10	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10		\$0	\$0	
E-199	Forecasting - Other Expenses	921.700	\$0	-\$300	-\$300	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$300		\$0	\$0	
E-202	Wind A&G to Eliminate	921.999	\$0	\$0	\$0	\$0	-\$868,068	-\$868,068
	1. To adjust wind insurance expense (Giacone)		\$0	\$0		\$0	-\$868,068	
E-203	Administrative Expenses Transferred - Credit	922.000	-\$1,020,502	-\$196,152	-\$1,216,654	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$195,723		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		-\$1,020,502	-\$429		\$0	\$0	
E-204	Outside Services Employed	923.000	\$50,042	-\$15,435	\$34,607	\$0	-\$4,142,507	-\$4,142,507
	1. To remove certain allocated test year costs. (A. Niemeier)		\$0	\$0		\$0	-\$1,340,759	
	2. To restate test year based upon 2024 update period allocation factors. (A. Niemeier)		\$0	\$0		\$0	-\$2,801,748	
	3. To adjust STIP/SBP (Marek)		\$0	-\$15,435		\$0	\$0	
	4. To adjust payroll for 03/31/2025 (Smith)		\$50,042	\$0		\$0	\$0	
E-205	Property Insurance	924.000	\$0	\$785,213	\$785,213	\$0	\$0	\$0
	1. To annualize insurance expense (Marek)		\$0	\$785,213		\$0	\$0	
E-206	Injuries and Damages	925.000	\$0	\$2,360,447	\$2,360,447	\$0	\$0	\$0
	1. To annualize insurance expense (Marek)		\$0	\$2,106,068		\$0	\$0	
	2. To adjust Injuries and Damages expense (Marek)		\$0	\$254,379		\$0	\$0	
E-207	Employee Pensions and Benefits	926.000	\$1,515,834	-\$6,138	\$1,509,696	\$0	-\$6,475,593	-\$6,475,593
	1. To include pension expense (Young)		\$0	\$0		\$0	-\$7,211,655	
	2. To include SERP payments (Young)		\$0	\$0		\$0	\$736,062	
	3. To annualize insurance expense (Marek)		\$0	\$2,601		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$8,739		\$0	\$0	
	5. To adjust payroll for 03/31/2025 (Smith)		\$28,333	\$0		\$0	\$0	
	6. To adjust 401K for 03/31/2025 (Smith)		\$502,697	\$0		\$0	\$0	
	7. To adjust payroll benefits for 03/31/2025 (Smith)		\$984,804	\$0		\$0	\$0	
E-208	FAS106 HC - Elec/Gas (GAAP)	926.328	\$0	\$0	\$0	\$0	-\$9,007,397	-\$9,007,397
	1. To include OPEB expense (Young)		\$0	\$0		\$0	-\$9,007,397	

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E-210	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$1,120,279	-\$1,120,279
	1. Adjustment to annualize Rate Case Expense (Bailey)		\$0	\$0		\$0	-\$1,186,366	
	2. To remove test year PSC assessment (Bailey)		\$0	\$0		\$0	-\$1,505,750	
	3. To Include Cost/Benefit Analysis (Bailey)		\$0	\$0		\$0	\$65,500	
	4. To annualize MO PSC Assessment (Marek)		\$0	\$0		\$0	\$1,506,337	
E-212	General Advertising Expense	930.000	\$0	-\$196,153	-\$196,153	\$0	-\$14,039	-\$14,039
	1. To disallow Advertising Expense. (Ferguson)		\$0	\$0		\$0	-\$14,039	
	2. To annualize insurance expense (Marek)		\$0	\$366		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$196,519		\$0	\$0	
E-216	Maintenance of General Plant	935.000	\$58,236	-\$17,963	\$40,273	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$17,963		\$0	\$0	
	2. To adjust payroll for 03/31/2025 (Smith)		\$58,236	\$0		\$0	\$0	
E-220	Customer Deposit Interest	431.100	\$0	\$123,360	\$123,360	\$0	\$0	\$0
	1. To normalize customer deposits interest expense (Smith)		\$0	\$123,360		\$0	\$0	
E-223	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$24,859,431	\$24,859,431
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$24,859,431	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-226	DSM/Pre-MEEIA Amortization	403.000	\$0	\$0	\$0	\$0	\$2,916,534	\$2,916,534
	1. To adjust amortization expense for the customer demand program. (Bailey)		\$0	\$0		\$0	-\$524,310	
	2. To move test year amount from 908.115 (Giacone)		\$0	\$0		\$0	\$1,624,861	
	3. To move test year amount from 908.117 (Giacone)		\$0	\$0		\$0	\$620,055	
	4. To amortize solar rebate regulatory assets from Case No. ER-2016-0023, ER-2019-0374 and ER-2021-0312 as 1 regulatory asset over 5 years (Giacone)		\$0	\$0		\$0	-\$5,216	
	5. To amortize solar initiative costs for solar rebates paid 7/1/22-9/30/24 over 5 years (Giacone)		\$0	\$0		\$0	\$1,201,144	
E-229	MO PlmPt Amort O&M ER-2011-0004	403.011	\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. Plum Pt Annual Amortization per Staff EMS Case No. ER-2012-0345 (Bailey)		\$0	\$0		\$0	\$1,987	
E-230	Amort of 5-22-11 tornado- MO only	403.012	\$0	\$0	\$0	\$0	-\$203,724	-\$203,724
	1. To remove amort expense. Expired balance 4/2025. (Bailey)		\$0	\$0		\$0	-\$201,258	
	1. To adjust amort expense. Expired balance 4/2025. (Bailey)		\$0	\$0		\$0	-\$2,466	
E-231	MO Stub Period TCJA ER-2019-0374	403.014	\$0	\$118,358	\$118,358	\$0	\$0	\$0

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	To remove test year EADIT amortization (Young)		\$0	-\$2,345,691		\$0	\$0	
	To amortize EADIT tracker		\$0	\$2,464,049		\$0	\$0	
E-233	Amortization of Electric Plant	404.000	\$0	-\$6,905,303	-\$6,905,303	\$0	\$0	\$0
	1. To annualize Intangible Plant Amortization Expense (Young)		\$0	-\$6,905,303		\$0	\$0	
	2. To remove CIS amortization expense		\$0	\$0		\$0	\$0	
E-234	Asbury Amortization Expense	404.001	\$0	\$0	\$0	\$0	-\$1,418,761	-\$1,418,761
	1. To amortize over-securitization of Asbury Environmental Costs (Young)		\$0	\$0		\$0	-\$335,384	
	2. To amortize over-securitization of Asbury Decommissioning Costs (Young)		\$0	\$0		\$0	-\$1,083,377	
E-235	Amort Exp-Wind EDE	404.003	\$0	\$1,111,572	\$1,111,572	\$0	\$0	\$0
	1. To annualize Intangible Plant Amortization Expense (Young)		\$0	\$1,111,572		\$0	\$0	
E-236	Asbury Retirement - Other	407.332	\$0	-\$14,789,877	-\$14,789,877	\$0	\$0	\$0
	1. To remove Asbury costs		\$0	-\$14,789,877		\$0	\$0	
E-237	Property Tax Tracker Revenue	407.450	\$0	\$0	\$0	\$0	\$5,233,740	\$5,233,740
	1. To clear test year balance (Giacone)		\$0	\$0		\$0	\$5,233,740	
E-240	Depreciation Exp (PISA)	403.013	\$0	\$8,246,019	\$8,246,019	\$0	\$0	\$0
	To adopt Empire EXP ADJ 5 to clear test year balance (Giacone)		\$0	\$8,246,019		\$0	\$0	
E-242	PISA Amort	404.002	\$0	\$2,318,083	\$2,318,083	\$0	\$0	\$0
	To adopt Empire EXP ADJ 5 to clear test year balance (Giacone)		\$0	\$2,318,083		\$0	\$0	
E-243	Amortization of PISA Deferred Am	404.005	\$0	\$9,955,773	\$9,955,773	\$0	\$0	\$0
	Yearly amortization of PISA Vintage 1 \$629,868 matches test year balances supported by the GL for 404.005, 403.017, 431.209, 421.034 ZERO Total (Giacone)		\$0	\$0		\$0	\$0	
	To include yearly amortization of PISA Vintage 2 as of 03/31/25 true up (Giacone) 404.005, 403.017, 431.209, 421.034		\$0	\$9,955,773		\$0	\$0	
E-244	PISA Equity Return Amort	421.034	\$0	\$274,876	\$274,876	\$0	\$0	\$0
	To include test year balance supported by the GL (Giacone)		\$0	\$274,876		\$0	\$0	
E-245	PISA Carry Cost Amort	431.209	\$0	\$161,958	\$161,958	\$0	\$0	\$0
	To include test year balance supported by the GL (Giacone)		\$0	\$161,958		\$0	\$0	
E-246	PAYGO		\$0	\$165,604	\$165,604	\$0	\$0	\$0

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	1. To amortize the PAYGO regulatory asset balance over 3 years using the 2024 annual payment compared to the tracker base as of 12/31/24 (Giacone)		\$0	\$165,604		\$0	\$0	
E-249	Payroll Taxes Contra Account	408.000	\$782,121	\$0	\$782,121	\$0	\$0	\$0
	1. To adjust FICA Payroll taxes for 03/31/2025 (Smith)		\$787,739	\$0		\$0	\$0	
	2. To adjust FUTA Payroll taxes for 03/31/2025 (Smith)		\$1,190	\$0		\$0	\$0	
	3. To adjust SUTA Payroll taxes for 03/31/2025 (Smith)		-\$6,808	\$0		\$0	\$0	
E-254	Property Tax - Electric Gas	408.610	\$0	\$0	\$0	\$0	\$1,208,643	\$1,208,643
	1. To adjust property tax expense to last known 2024 amount paid (Giacone)		\$0	\$0		\$0	\$1,208,643	
E-255	Property Tax Tracker	408.611	\$0	\$0	\$0	\$0	-\$232,841	-\$232,841
	1. To clear test year balance (Giacone)		\$0	\$0		\$0	-\$232,841	
E-256	Property Taxes - Wind	408.640	\$0	\$0	\$0	\$0	\$87,148	\$87,148
	1. To adjust wind property tax expense to last known 2024 amount paid (Giacone)		\$0	\$0		\$0	\$87,148	
E-258	Other Taxes- City Tax or Fee	408.930	\$0	\$0	\$0	\$0	-\$11,321,145	-\$11,321,145
	1. To remove Franchise Tax Expense (Marek)		\$0	\$0		\$0	-\$11,321,145	
E-263	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$7,076,190	\$7,076,190
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$7,076,190	
	No Adjustment		\$0	\$0		\$0	\$0	
E-266	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$21,918,051	-\$21,918,051
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$21,918,051	
	No Adjustment		\$0	\$0		\$0	\$0	
E-267	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$322,922	-\$322,922
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$322,922	
E-268	Amortization of EADIT		\$0	\$0	\$0	\$0	-\$1,773,691	-\$1,773,691
	1. To Annualize Amortization of EADIT		\$0	\$0		\$0	-\$1,773,691	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$112,039,906	-\$112,039,906
Total Operating & Maint. Expense			\$14,694,062	-\$38,233,898	-\$23,539,836	\$0	-\$22,170,318	-\$22,170,318

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.76% Return	E 7.02% Return	F 7.29% Return
1	TOTAL NET INCOME BEFORE TAXES		\$80,695,191	\$210,522,793	\$219,610,560	\$228,664,163
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$128,960,642	\$128,960,642	\$128,960,642	\$128,960,642
4	Non-Deductible Charges		\$128,657	\$128,657	\$128,657	\$128,657
5	Intangible Amortization		\$608,998	\$608,998	\$608,998	\$608,998
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$129,698,297	\$129,698,297	\$129,698,297	\$129,698,297
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	1.9790%	\$51,492,926	\$51,492,926	\$51,492,926	\$51,492,926
9	Tax Straight-Line Depreciation		\$128,378,329	\$128,378,329	\$128,378,329	\$128,378,329
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$179,871,255	\$179,871,255	\$179,871,255	\$179,871,255
11	NET TAXABLE INCOME		\$30,522,233	\$160,349,835	\$169,437,602	\$178,491,205
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$30,522,233	\$160,349,835	\$169,437,602	\$178,491,205
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,132,675	\$5,800,106	\$6,126,820	\$6,452,306
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$29,389,558	\$154,549,729	\$163,310,782	\$172,038,899
17	Federal Income Tax at the Rate of	21.00%	\$6,171,807	\$32,455,443	\$34,295,264	\$36,128,169
18	Subtract Federal Income Tax Credits					
19	Alternative Fuel Credit		\$544,326	\$544,326	\$544,326	\$544,326
20	General Business Credit		\$611,567	\$611,567	\$611,567	\$611,567
21	Production Tax Credit		\$605,187	\$605,187	\$605,187	\$605,187
22	Net Federal Income Tax		\$4,410,727	\$30,694,363	\$32,534,184	\$34,367,089
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$30,522,233	\$160,349,835	\$169,437,602	\$178,491,205
25	Deduct Federal Income Tax at the Rate of	50.000%	\$2,205,364	\$15,347,182	\$16,267,092	\$17,183,545
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$28,316,869	\$145,002,653	\$153,170,510	\$161,307,660
28	Subtract Missouri Income Tax Credits					
29	MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	\$1,132,675	\$5,800,106	\$6,126,820	\$6,452,306
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$30,522,233	\$160,349,835	\$169,437,602	\$178,491,205
33	Deduct Federal Income Tax - City Inc. Tax		\$4,410,727	\$30,694,363	\$32,534,184	\$34,367,089
34	Deduct Missouri Income Tax - City Inc. Tax		\$1,132,675	\$5,800,106	\$6,126,820	\$6,452,306
35	City Taxable Income		\$24,978,831	\$123,855,366	\$130,776,598	\$137,671,810
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$4,410,727	\$30,694,363	\$32,534,184	\$34,367,089
41	State Income Tax		\$1,132,675	\$5,800,106	\$6,126,820	\$6,452,306
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$5,543,402	\$36,494,469	\$38,661,004	\$40,819,395
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$284,010	\$284,010	\$284,010	\$284,010
46	Amortization of Deferred ITC		-\$322,922	-\$322,922	-\$322,922	-\$322,922
47	Amortization of EADIT		-\$1,773,691	-\$1,773,691	-\$1,773,691	-\$1,773,691
48	TOTAL DEFERRED INCOME TAXES		-\$1,812,603	-\$1,812,603	-\$1,812,603	-\$1,812,603
49	TOTAL INCOME TAX		\$3,730,799	\$34,681,866	\$36,848,401	\$39,006,792

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-True-Up
 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 9.00%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$5,310	53.10%		4.779%	5.045%	5.310%
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	\$4,690	46.90%	4.22%	1.979%	1.979%	1.979%
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	\$10,000	100.00%		6.758%	7.024%	7.289%
8	PreTax Cost of Capital				8.166%	8.515%	8.863%