

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 1 - Revenue Requirement - True-Up Direct

Line No.	Description	Reference	Total Company Test Year Ending Balance	Missouri Allocation Factor	Total Missouri Test Year Ending Balance	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g) = (e) + (f)
1	Rate Base	Schedule 2	\$ 3,150,811,413	Various	\$ 2,759,237,155	\$ (61,253,242)	\$ 2,697,983,913
2	Revenues	Schedule 5	652,191,315	Various	582,019,267	(59,101,969)	522,917,298
3	Expenses	Schedule 5	463,762,513	Various	409,188,151	36,094,986	445,283,137
4	Operating Income (Loss) Before Taxes	(Line 2 - Line 3)	188,428,802		172,831,116	(95,196,955)	77,634,161
5	Income Taxes		24,027,382	Various	21,939,040	(19,129,467)	2,809,572
6	Operating Income (Loss) After Taxes	(Line 4 - Line 5)	164,401,419		150,892,076	(76,067,488)	74,824,589
7	Current Rate of Return	(Line 6 / Line 1)			5.47%		2.77%
8	Rate of Return Requested	Schedule 8			7.43%	7.43%	7.43%
9	Required Net Operating Income	(Line 1 x Line 8)			204,984,291	(4,550,516)	200,433,775
10	Income Deficiency	(Line 9 - Line 6)			54,092,215	71,516,972	125,609,187
11	Gross Revenue Conversion factor	Schedule 13			1.3130	1.3130	1.3130
12	Revenue Deficiency	(Line 10 x Line 11)			71,024,535	93,903,710	164,928,245
13	Revenue Deficiency %	(Line 12 / Line 2)			12.20%		31.54%
14	<u>Revenue Requirement:</u>	(Line 2 + Line 12)			\$ 653,043,801	\$ 34,801,741	\$ 687,845,543

Source: See reference column (b).

Purpose: Presents the components of the revenue requirement for the test year and as adjusted.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 2 - Rate Base - True-Up Direct

Line No.	Description (a)	Reference (b)	Total Company Test Year Ending Balance (c)	Missouri Allocation Factor (d)	Total Missouri Test Year Ending Balance (e) = (c) x (d)	Total Missouri Pro Forma Adjustments (f)	Total Missouri Pro Forma Ending Balance (g) = (e) + (f)
1	<u>Plant in Service:</u>						
2	Plant in Service	WP 3.1	\$ 4,201,163,192	Various	\$ 3,655,018,103	\$ 278,502,067	\$ 3,933,520,170
3	Accumulated Depreciation/Amortization	WP 3.2	1,193,765,465	Various	1,042,983,698	94,725,319	1,137,709,017
4	Net Plant in Service		3,007,397,727		2,612,034,405	183,776,748	2,795,811,153
5	<u>Working Capital:</u>						
6	Cash Working Capital	WP 3.3	-	100.00%	-	(6,846,041)	(6,846,041)
7	Prepayments	WP 3.4	11,416,891	Various	9,932,712	(966,416)	8,966,296
8	Materials, Supplies, & Fuel Inventory	WP 3.5	88,936,112	2.85%	77,794,797	9,430,763	87,225,560
9	<u>Additions and Deductions:</u>						
10	Customer Deposits	WP 3.6	(17,328,937)	Direct Assigned	(15,839,528)	377,796	(15,461,733)
11	Customer Advances	WP 3.7	(8,688,631)	Direct Assigned	(8,629,939)	(190,002)	(8,819,941)
12	Regulatory Assets	WP 3.8	632,230,251	Various	584,687,394	(248,642,432)	336,044,962
13	Regulatory Liabilities	WP 3.9	(198,717,569)	Various	(183,684,198)	30,472,454	(153,211,744)
14	Accumulated Deferred Income Taxes	WP 3.10	(364,434,432)	Various	(317,058,487)	(28,666,111)	(345,724,599)
15	<u>Total Rate Base:</u>	Schedule 1	<u>\$ 3,150,811,413</u>		<u>\$ 2,759,237,155</u>	<u>\$ (61,253,242)</u>	<u>\$ 2,697,983,913</u>
16	<u>Current:</u>						
17	Net Operating Income	Schedule 5			150,892,076		149,239,201
18	Rate of Return	(Line 17 / Line 15)			5.47%		5.53%
19	<u>Proposed:</u>						
20	Net Operating Income	(Line 15 x Line 21)					200,433,775
21	Rate of Return	Schedule 8					7.43%

Source: See reference column (b).

Purpose: Presents the applicable components of rate base for the test year. This schedule also reflects the rate of return under the present rates, after pro forma adjustments, and the rate of return after pro forma adjustments utilizing the proposed rates.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 3 - Rate Base Adjustments - True-Up Direct

Line No.	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g)
1	<u>Plant in Service:</u>						
2	Plant in Service	WP 3.1	\$ 4,201,163,192	Various	\$ 3,655,018,103	\$ 292,018,522	\$ (13,322,332)
3	Accumulated Depreciation/Amortization	WP 3.2	1,193,765,465	Various	1,042,983,698	108,875,507	(6,774,576)
4	Net Plant in Service		3,007,397,727		2,612,034,405	183,143,014	(6,547,756)
5	<u>Working Capital:</u>						
6	Cash Working Capital	WP 3.3	-	Direct Assigned	-	-	-
7	Prepayments	WP 3.4	11,416,891	87.00%	9,932,712	-	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	88,936,112	Various	77,794,797	-	-
9	<u>Additions and Deductions:</u>						
10	Customer Deposits	WP 3.6	(17,328,937)	Direct Assigned	(15,839,528)	-	-
11	Customer Advances	WP 3.7	(8,688,631)	Direct Assigned	(8,629,939)	-	-
12	Regulatory Assets	WP 3.8	632,230,251	Various	584,687,394	-	-
13	Regulatory Liabilities	WP 3.9	(198,717,569)	Various	(183,684,198)	-	-
14	Accumulated Deferred Income Taxes	WP 3.10	(364,434,432)	Various	(317,058,487)	-	-
15	<u>Total Rate Base:</u>	Schedule 2	<u>\$ 3,150,811,413</u>		<u>\$ 2,759,237,155</u>	<u>\$ 183,143,014</u>	<u>\$ (6,547,756)</u>

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Source: See adjustment column references.

Purpose: The purpose of this workpaper is to show the breakdown of the rate base pro forma adjustments.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 3 - Rate Base Adjustments - True-Up Direct

Line No.	Description	Reference	RB ADJ 3 Accum. Depr. Update	RB ADJ 4 Accum. Amort. Update	RB ADJ 5 Cash Working Capital	RB ADJ 6 13 Month Average	RB ADJ 7 Fuel Inventory	RB ADJ 8 ADIT Update	RB ADJ 9 Reg. Asset Update
	(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	<u>Plant in Service:</u>								
2	Plant in Service	WP 3.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Accumulated Depreciation/Amortization	WP 3.2	-	-	-	-	-	-	-
4	Net Plant in Service		-	-	-	-	-	-	-
5	<u>Working Capital:</u>								
6	Cash Working Capital	WP 3.3	-	-	(6,846,041)	-	-	-	-
7	Prepayments	WP 3.4	-	-	-	(966,416)	-	-	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	-	-	11,021,771	(1,535,079)	-	-
9	<u>Additions and Deductions:</u>								
10	Customer Deposits	WP 3.6	-	-	-	377,796	-	-	-
11	Customer Advances	WP 3.7	-	-	-	(190,002)	-	-	-
12	Regulatory Assets	WP 3.8	-	-	-	-	-	-	(248,642,432)
13	Regulatory Liabilities	WP 3.9	-	-	-	-	-	-	-
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	-	-	-	(28,666,111)	-
15	<u>Total Rate Base:</u>	Schedule 2	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,846,041)</u>	<u>\$ 10,243,148</u>	<u>\$ (1,535,079)</u>	<u>\$ (28,666,111)</u>	<u>\$ (248,642,432)</u>
			-	-	-	-	-	-	-

Source: See adjustment column references.

Purpose: The purpose of this workpaper is to show the breakdown of the rate base pro forma adjustments.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 3 - Rate Base Adjustments - True-Up Direct

Line No.	Description	Reference	RB ADJ 10 Reg. Liabilities Update	RB ADJ 11 Environmental Costs	RB ADJ 12 Removal of Severance	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(o)	(p)	(q)	(r)	(s) = (f) thru (r)	(t) = (e) + (s)
1	<u>Plant in Service:</u>							
2	Plant in Service	WP 3.1	\$ -	\$ -	\$ -	\$ (194,122)	\$ 278,502,067	\$ 3,933,520,170
3	Accumulated Depreciation/Amortization	WP 3.2	-	(7,348,995)	-	(26,617)	94,725,319	1,137,709,017
4	Net Plant in Service		-	7,348,995	-	(167,505)	183,776,748	2,795,811,153
5	<u>Working Capital:</u>							
6	Cash Working Capital	WP 3.3	-	-	-	-	(6,846,041)	(6,846,041)
7	Prepayments	WP 3.4	-	-	-	-	(966,416)	8,966,296
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	-	(55,929)	-	9,430,763	87,225,560
9	<u>Additions and Deductions:</u>						-	-
10	Customer Deposits	WP 3.6	-	-	-	-	377,796	(15,461,733)
11	Customer Advances	WP 3.7	-	-	-	-	(190,002)	(8,819,941)
12	Regulatory Assets	WP 3.8	-	-	-	-	(248,642,432)	336,044,962
13	Regulatory Liabilities	WP 3.9	30,472,454	-	-	-	30,472,454	(153,211,744)
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	-	-	(28,666,111)	(345,724,599)
15	<u>Total Rate Base:</u>	Schedule 2	<u>\$ 30,472,454</u>	<u>\$ 7,348,995</u>	<u>\$ (55,929)</u>	<u>\$ (167,505)</u>	<u>\$ (61,253,242)</u>	<u>\$ 2,697,983,913</u>

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Source: See adjustment column references.

Purpose: The purpose of this worksheet is to show the breakdown of the rate base pro forma adjustments.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.1 - Plant in Service - True-Up Direct

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Test Year Allocations (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions (i)	RB ADJ 2 Common Plant Removal (j)	RB ADJ 13 Removal of Onsolve (k)	Total Missouri Pro Forma Adjustments (l) = (i) thru (k)	Total Missouri Pro Forma Ending Balance (m) = (h) + (l)
INTANGIBLE PLANT													
1	301	Organization	PIS 09-2023	\$ 29,940	\$ -	\$ 29,940	86.98%	\$ 26,043	\$ (236)	\$ -	\$ -	\$ (236)	\$ 25,807
2	302	Franchises		1,079,798	-	1,079,798	86.98%	939,241	(8,516)	-	-	(8,516)	930,725
3	303	Misc Intangible		102,771,976	(33,289,100)	69,482,875	86.98%	60,438,318	(51,218,223)	-	-	(51,218,223)	9,220,094
4	301-303	Misc Intangible Plant		-	-	-	86.98%	-	-	-	-	-	-
5		Intangible Plant - Non-Wind:		103,881,714	(33,289,100)	70,592,614		61,403,602	(51,226,975)	-	-	(51,226,975)	10,176,627
6	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-
7	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-
8	303	Misc. Intangible Plant		8,613,577	12,102,543	20,716,120	88.60%	18,355,440	(216,605)	-	-	(216,605)	18,138,835
9		Total Neosho Ridge:		8,613,577	12,102,543	20,716,120		18,355,440	(216,605)	-	-	(216,605)	18,138,835
10	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-
11	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-
12	303	Misc. Intangible Plant		1,331,244	10,541,843	11,873,087	88.60%	10,520,104	(108,794)	-	-	(108,794)	10,411,310
13		Total North Fork Ridge:		1,331,244	10,541,843	11,873,087		10,520,104	(108,794)	-	-	(108,794)	10,411,310
14	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-
15	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-
16	303	Misc. Intangible Plant		1,080,490	10,644,715	11,725,205	88.60%	10,389,074	(118,253)	-	-	(118,253)	10,270,821
17		Total Kings Point:		1,080,490	10,644,715	11,725,205		10,389,074	(118,253)	-	-	(118,253)	10,270,821
18		Total Intangible Plant w/Wind:		114,907,025	-	114,907,025		100,668,220	(51,670,627)	-	-	(51,670,627)	48,997,593
PRODUCTION PLANT													
19		Steam Production:											
20	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-
21	311	Structures and Improvements		-	-	-	88.42%	-	-	-	-	-	-
22	312	Boiler Plant and Equipment		-	-	-	88.42%	-	-	-	-	-	-
23	314	Turbogenerators		-	-	-	88.42%	-	-	-	-	-	-
24	315	Accessory Electric Equipment		-	-	-	88.42%	-	-	-	-	-	-
25	316	Misc. Equipment		-	-	-	88.42%	-	-	-	-	-	-
26		Total Riverton:		-	-	-		-	-	-	-	-	-
27	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-
28	311	Structures and Improvements		-	-	-	88.42%	-	-	-	-	-	-
29	312	Boiler Plant and Equipment		-	-	-	88.42%	-	-	-	-	-	-
30	312T	Unit Train		-	-	-	88.42%	-	-	-	-	-	-
31	314	Turbogenerators		-	-	-	88.42%	-	-	-	-	-	-
32	315	Accessory Electric Equipment		-	-	-	88.42%	-	-	-	-	-	-
33	316	Misc. Equipment		-	-	-	88.42%	-	-	-	-	-	-
34		Total Asbury:		-	-	-		-	-	-	-	-	-

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The Empire District Electric Company
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WP 3.1 - Plant in Service - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)
35	310	Land and Land Rights	PIS 09-2023	121,639	-	121,639	88.42%	107,559	4,964	-	-	4,964	112,523
36	311	Structures and Improvements		4,587,250	-	4,587,250	88.42%	4,054,796	152,280	-	-	152,280	4,207,076
37	312	Boiler Plant and Equipment		81,593,594	-	81,593,594	88.42%	72,140,126	(113,093)	-	-	(113,093)	72,027,033
38	312T	Unit Train		329,005	-	329,005	88.42%	290,922	(3,619)	-	-	(3,619)	287,303
39	314	Turbogenerators		16,123,628	-	16,123,628	88.42%	14,257,288	(300,034)	-	-	(300,034)	13,957,255
40	315	Accessory Electric Equipment		9,499,764	-	9,499,764	88.42%	8,397,934	(107,279)	-	-	(107,279)	8,290,655
41	315.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	208,532	-	-	208,532	208,532
42	315.03 (1)	Communication Equipment		-	-	-	88.42%	-	5,903	-	-	5,903	5,903
43	316	Misc. Equipment		1,685,251	-	1,685,251	88.42%	1,488,437	916	-	-	916	1,489,353
44		<u>Total latan 1:</u>		113,940,130	-	113,940,130		100,737,061	(151,429)	-	-	(151,429)	100,585,633
45	311	Structures and Improvements	PIS 09-2023	21,252,299	-	21,252,299	88.42%	18,772,375	(219,584)	-	-	(219,584)	18,552,791
46	312	Boiler Plant Equipment		142,462,976	-	142,462,976	88.42%	125,883,299	1,476,973	-	-	1,476,973	127,360,273
47	314	Turbogenerator Units		49,161,549	-	49,161,549	88.42%	43,456,117	1,522,418	-	-	1,522,418	44,978,535
48	315	Accessory Electric Equipment		12,917,829	-	12,917,829	88.42%	11,407,714	565,501	-	-	565,501	11,973,215
49	315.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	95,686	-	-	95,686	95,686
50	315.03 (1)	Communication Equipment		-	-	-	88.42%	-	536	-	-	536	536
51	316	Misc Power Plant Equipment		410,009	-	410,009	88.42%	311,201	12,184	-	-	12,184	323,385
52		<u>Total latan 2:</u>		226,204,663	-	226,204,663		199,830,707	3,453,715	-	-	3,453,715	203,284,422
53	310	Land and Land Rights	PIS 09-2023	7,217	-	7,217	88.42%	6,382	(6,382)	-	-	(6,382)	-
54	311	Structures and Improvements		21,376,149	-	21,376,149	88.42%	18,901,820	(745,176)	-	-	(745,176)	18,156,645
55	312	Boiler Plant and Equipment		41,284,779	-	41,284,779	88.42%	36,505,990	221,718	-	-	221,718	36,727,708
56	314	Turbogenerators		1,293,348	-	1,293,348	88.42%	1,143,640	(9,985)	-	-	(9,985)	1,133,655
57	315	Accessory Electric Equipment		5,151,461	-	5,151,461	88.42%	4,555,170	(31,061)	-	-	(31,061)	4,524,109
58	315.01 (1)	Computer Hardware		-	-	-	88.42%	-	4,355	-	-	4,355	4,355
59	315.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	274,832	-	-	274,832	274,832
60	315.03 (1)	Communication Equipment		-	-	-	88.42%	-	77,753	-	-	77,753	77,753
61	316	Misc. Equipment		829,626	-	829,626	88.42%	733,595	46,929	-	-	46,929	780,524
62		<u>Total latan Common:</u>		69,942,580	-	69,942,580		61,846,598	(167,017)	-	-	(167,017)	61,679,581
63	310	Land and Land Rights	PIS 09-2023	956,529	-	956,529	88.42%	845,809	(10,521)	-	-	(10,521)	835,288
64	311	Structures and Improvements		20,594,898	-	20,594,898	88.42%	18,211,001	(98,643)	-	-	(98,643)	18,112,358
65	312	Boiler Plant and Equipment		54,690,933	-	54,690,933	88.42%	48,360,358	(145,228)	-	-	(145,228)	48,215,129
66	312.PLS	Train Lease		5,196,478	-	5,196,478	88.42%	4,594,976	(57,158)	-	-	(57,158)	4,537,818
67	312T	Unit Train		12,311	-	12,311	88.42%	10,886	(135)	-	-	(135)	10,751
68	314	Turbogenerators		17,374,087	-	17,374,087	88.42%	15,363,005	(308,389)	-	-	(308,389)	15,054,616
69	315	Accessory Electric Equipment		5,471,404	-	5,471,404	88.42%	4,838,079	(66,126)	-	-	(66,126)	4,771,953
70	315.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	65,029	-	-	65,029	65,029
71	315.02 (1)	Computer Software - 10%		-	-	-	88.42%	-	28,548	-	-	28,548	28,548
72	315.03 (1)	Communication Equipment		-	-	-	88.42%	-	17,576	-	-	17,576	17,576
73	316	Misc. Equipment		2,855,890	-	2,855,890	88.42%	2,525,316	(31,985)	-	-	(31,985)	2,493,331
74		<u>Total Plum Point:</u>		107,152,532	-	107,152,532		94,749,430	(607,033)	-	-	(607,033)	94,142,397
75	310-316	Misc Steam Production Plant		-	-	-	88.42%	-	-	-	-	-	-
76		<u>Total Steam Production:</u>		517,239,904	-	517,239,904		457,163,796	2,528,236	-	-	2,528,236	459,692,032

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WP 3.1 - Plant in Service - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)
77		<u>Hydro Production:</u>											
78	330	Land and Land Rights	PIS 09-2023	226,488	-	226,488	88.42%	200,271	(2,491)	-	-	(2,491)	197,780
79	331	Structures and Improvements		3,436,367	-	3,436,367	88.42%	3,038,601	(46,902)	-	-	(46,902)	2,991,699
80	332	Dams		4,769,732	-	4,769,732	88.42%	4,217,627	(50,981)	-	-	(50,981)	4,166,646
81	333	Turbogenerators		7,988,254	-	7,988,254	88.42%	7,063,599	(89,645)	-	-	(89,645)	6,973,953
82	334	Accessory Electric Equipment		2,594,201	-	2,594,201	88.42%	2,293,917	(30,899)	-	-	(30,899)	2,263,018
83	334.03 (1)	Communication Equipment		-	-	-	88.42%	-	84,157	-	-	84,157	84,157
84	335	Misc. Equipment		4,119,410	-	4,119,410	88.42%	3,642,581	64,812	-	-	64,812	3,707,392
85	330-335	Misc Hydro Production Plant		-	-	-	88.42%	-	-	-	-	-	-
86		<u>Total Hydro Production:</u>		23,134,451	-	23,134,451		20,456,596	(71,950)	-	-	(71,950)	20,384,646
87		<u>Other Production:</u>											
88	340	Land	PIS 09-2023	179,520	-	179,520	88.42%	158,741	(158,741)	-	-	(158,741)	-
89		<u>Total Dallas County:</u>		179,520	-	179,520		158,741	(158,741)	-	-	(158,741)	-
90	338.2 (1)	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	1,183,034	-	-	1,183,034	1,183,034
91	338.21 (1)	Structures and Improvements		-	-	-	88.42%	-	6,229,985	-	-	6,229,985	6,229,985
92	338.3 (1)	Computer Hardware		-	-	-	88.42%	-	41,216	-	-	41,216	41,216
93	338.31 (1)	Computer Software - 10%		-	-	-	88.42%	-	34,695	-	-	34,695	34,695
94	338.32 (1)	Communication Equipment		-	-	-	88.42%	-	47,581	-	-	47,581	47,581
95	338.33 (1)	Misc Pwr Plt Eq		-	-	-	88.42%	-	882,462	-	-	882,462	882,462
96	338.33WL (1)	Misc Pwr Plt Eq-Lease		-	-	-	88.42%	-	43,624	-	-	43,624	43,624
97	340	Land and Land Rights		1,479,998	-	1,479,998	88.42%	1,308,686	(1,042,547)	-	-	(1,042,547)	266,139
98	341	Structures and Improvements		14,617,752	-	14,617,752	88.42%	12,925,721	(5,088,179)	-	-	(5,088,179)	7,837,542
99	342	Fuel Holders		2,427,505	-	2,427,505	88.42%	2,146,517	(26,701)	-	-	(26,701)	2,119,816
100	343	Prime Movers		-	-	-	88.42%	-	-	-	-	-	-
101	344	Generators		-	-	-	88.42%	-	-	-	-	-	-
102	345	Accessory Electric Equipment		2,138,369	-	2,138,369	88.42%	1,890,849	(1,814,407)	-	-	(1,814,407)	76,442
103	346	Misc. Equipment		1,312,802	-	1,312,802	88.42%	1,160,843	(1,160,843)	-	-	(1,160,843)	-
104	346	Capital Lease		-	-	-	88.42%	-	-	-	-	-	-
105		<u>Total Asbury:</u>		21,976,427	-	21,976,427		19,432,615	(670,079)	-	-	(670,079)	18,762,536
106	338.02 (1)	Solar - Structure and Improvements	PIS 09-2023	-	-	-	100.00%	-	144,833	-	-	144,833	144,833
107	338.04 (1)	Solar Panels		-	-	-	100.00%	-	1,941,828	-	-	1,941,828	1,941,828
108	338.05 (1)	Solar - Collector System		-	-	-	100.00%	-	428,898	-	-	428,898	428,898
109	338.06 (1)	Solar - GSU Transformers		-	-	-	100.00%	-	80,000	-	-	80,000	80,000
110	338.07 (1)	Solar - Invertors		-	-	-	100.00%	-	197,205	-	-	197,205	197,205
111	338.08 (1)	Accessory Electric Equipment		-	-	-	100.00%	-	158,535	-	-	158,535	158,535
112	338.09 (1)	Solar - Computer Hardware		-	-	-	100.00%	-	50,887	-	-	50,887	50,887
113	338.12 (1)	Solar - Misc Pwr Plt Eq		-	-	-	100.00%	-	34,390	-	-	34,390	34,390
114	340	Land		-	-	-	100.00%	-	-	-	-	-	-
115	341	Structures		144,833	-	144,833	100.00%	144,833	(144,833)	-	-	(144,833)	-
116	342	Fuel Holders		-	-	-	100.00%	-	-	-	-	-	-
117	343	Prime Movers		-	-	-	100.00%	-	-	-	-	-	-
118	344	Generators		2,354,880	-	2,354,880	100.00%	2,354,880	(2,354,880)	-	-	(2,354,880)	-
119	345	Access. Electric		514,962	-	514,962	100.00%	514,962	(514,962)	-	-	(514,962)	-
120	346	Misc. Equipment		7,510	-	7,510	100.00%	7,510	(7,510)	-	-	(7,510)	-
121		<u>Total Prosperity Solar:</u>		3,022,186	-	3,022,186		3,022,186	14,391	-	-	14,391	3,036,576

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Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments (l) = (i) thru (k)	Total Missouri Pro Forma Ending Balance (m) = (h) + (l)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)
122	340	Land and Land Rights	PIS 09-2023	163,097	-	163,097	88.42%	144,218	(1,794)	-	-	(1,794)	142,424
123	341	Structures and Improvements		4,562,917	-	4,562,917	88.42%	4,036,734	(41,939)	-	-	(41,939)	3,994,795
124	342	Fuel Holders		1,372,907	-	1,372,907	88.42%	1,213,991	38,420	-	-	38,420	1,252,411
125	343	Prime Movers		26,889,909	-	26,889,909	88.42%	23,777,353	2,672,749	-	-	2,672,749	26,450,102
126	344	Generators		6,613,773	-	6,613,773	88.42%	5,919,569	(179,179)	-	-	(179,179)	5,740,390
127	345	Accessory Electric Equipment		2,623,805	-	2,623,805	88.42%	2,324,410	40,783	-	-	40,783	2,365,193
128	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	30,096	-	-	30,096	30,096
129	345.02 (1)	Computer Software		-	-	-	88.42%	-	59,189	-	-	59,189	59,189
130	345.02 (1)	Computer Software - 6.67%		-	-	-	88.42%	-	37,550	-	-	37,550	37,550
131	345.03 (1)	Communication Equipment		-	-	-	88.42%	-	8,554	-	-	8,554	8,554
132	346	Misc. Equipment		2,220,644	-	2,220,644	88.42%	1,990,233	43,542	-	-	43,542	2,033,775
133		<u>Total Energy Center:</u>		44,447,052	-	44,447,052		39,406,507	2,707,972	-	-	2,707,972	42,114,479
134	341	Structures and Improvements	PIS 09-2023	1,095,963	-	1,095,963	88.42%	969,103	(12,055)	-	-	(12,055)	957,048
135	342	Fuel Holders		1,428,744	-	1,428,744	88.42%	1,263,364	(14,139)	-	-	(14,139)	1,249,226
136	343	Prime Movers		62,199,560	-	62,199,560	88.42%	54,999,847	(24,911)	-	-	(24,911)	54,974,936
137	344	Generators		5,786,970	-	5,786,970	88.42%	5,117,117	(63,653)	-	-	(63,653)	5,053,465
138	345	Accessory Electric Equipment		3,616,709	-	3,616,709	88.42%	3,198,068	1,180,793	-	-	1,180,793	4,378,862
139	346	Misc. Equipment		1,038,273	-	1,038,273	88.42%	918,091	(19,732)	-	-	(19,732)	898,359
140		<u>Total Energy Center FT8:</u>		75,166,218	-	75,166,218		66,465,591	1,046,304	-	-	1,046,304	67,511,895
141	340	Land and Land Rights	PIS 09-2023	253,184	-	253,184	88.42%	223,878	(2,785)	-	-	(2,785)	221,093
142	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	78,766	-	-	78,766	78,766
143	345.02 (1)	RIVC-10%		-	-	-	88.42%	-	21,334	-	-	21,334	21,334
144	345.03 (1)	Communication Equipment		-	-	-	88.42%	-	11,898	-	-	11,898	11,898
145		<u>Total Riverton Common:</u>		253,184	-	253,184		223,878	109,214	-	-	109,214	333,092
146	341	Structures and Improvements	PIS 09-2023	14,548,327	-	14,548,327	88.42%	12,864,331	746,566	-	-	746,566	13,610,897
147	342	Fuel Holders		2,097,505	-	2,097,505	88.42%	1,854,715	(23,071)	-	-	(23,071)	1,831,644
148	343	Prime Movers		8,976,543	-	8,976,543	88.42%	7,937,492	999,465	-	-	999,465	8,936,957
149	344	Generators		1,764,497	-	1,764,497	88.42%	1,560,253	(19,408)	-	-	(19,408)	1,540,845
150	345	Accessory Electric Equipment		2,108,000	-	2,108,000	88.42%	1,863,995	(527,862)	-	-	(527,862)	1,336,133
151	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	18,729	-	-	18,729	18,729
152	345.02 (1)	Computer Software - 10%		-	-	-	88.42%	-	56,300	-	-	56,300	56,300
153	346	Misc. Equipment		2,267,644	-	2,267,644	88.42%	2,005,160	130,171	-	-	130,171	2,135,330
154		<u>Total Riverton 10, 11:</u>		31,762,515	-	31,762,515		28,085,946	1,380,890	-	-	1,380,890	29,466,836
155	341	Structures and Improvements	PIS 09-2023	20,024,944	-	20,024,944	88.42%	17,707,020	(594,453)	-	-	(594,453)	17,112,567
156	342	Fuel Holders		942,779	-	942,779	88.42%	833,651	(10,370)	-	-	(10,370)	823,281
157	343	Prime Movers		161,738,417	-	161,738,417	88.42%	143,016,899	(36,118)	-	-	(36,118)	142,980,781
158	344	Generators		21,987,080	-	21,987,080	88.42%	19,442,035	(134,593)	-	-	(134,593)	19,307,442
159	345	Accessory Electric Equipment		25,127,246	-	25,127,246	88.42%	22,218,721	427,203	-	-	427,203	22,645,925
160	345.02 (1)	Computer Software - 10%		-	-	-	88.42%	-	410,992	-	-	410,992	410,992
161	346	Misc. Equipment		2,067,845	-	2,067,845	88.42%	1,828,488	190,729	-	-	190,729	2,019,217
162		<u>Total Riverton Unit 12:</u>		231,888,311	-	231,888,311		205,046,814	253,390	-	-	253,390	205,300,204

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Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)
163	340	Land and Land Rights	PIS 09-2023	161,820	-	161,820	88.42%	143,089	(1,780)	-	-	(1,780)	141,309
164	341	Structures and Improvements		1,627,128	-	1,627,128	88.42%	1,438,785	25,643	-	-	25,643	1,464,428
165	342	Fuel Holders		3,236,889	-	3,236,889	88.42%	2,862,213	162,405	-	-	162,405	3,024,619
166	343	Prime Movers		41,669,266	-	41,669,266	88.42%	36,845,972	(279,266)	-	-	(279,266)	36,566,707
167	344	Generators		5,126,622	-	5,126,622	88.42%	4,533,207	(78,734)	-	-	(78,734)	4,454,473
168	345	Accessory Electric Equipment		7,657,241	-	7,657,241	88.42%	6,770,902	(42,810)	-	-	(42,810)	6,728,092
169	345.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	74,085	-	-	74,085	74,085
170	346	Misc. Equipment		148,714	-	148,714	88.42%	131,500	(26,699)	-	-	(26,699)	104,801
171		<u>Total State Line Unit 1:</u>		59,627,680	-	59,627,680		52,725,667	(167,156)	-	-	(167,156)	52,558,511
172	340	Land and Land Rights	PIS 09-2023	189,752	-	189,752	88.42%	167,788	(2,087)	-	-	(2,087)	165,700
173	341	Structures and Improvements		7,235,680	-	7,235,680	88.42%	6,398,136	332,879	-	-	332,879	6,731,016
174	342	Fuel Holders		226,749	-	226,749	88.42%	200,503	(200,503)	-	-	(200,503)	-
175	343	Prime Movers		1,156,986	-	1,156,986	88.42%	1,051,194	107,511	-	-	107,511	1,158,705
176	344	Generators		-	-	-	88.42%	-	-	-	-	-	-
177	345	Accessory Electric Equipment		3,078,985	-	3,078,985	88.42%	2,722,587	(18,603)	-	-	(18,603)	2,703,983
178	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	10,320	-	-	10,320	10,320
179	345.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	324,721	-	-	324,721	324,721
180	345.02 (1)	Computer Software - 10%		-	-	-	88.42%	-	22,090	-	-	22,090	22,090
181	345.02 (1)	Computer Software - 20%		-	-	-	88.42%	-	18,733	-	-	18,733	18,733
182	345.03 (1)	Communication Equipment		-	-	-	88.42%	-	4,265	-	-	4,265	4,265
183	346	Misc. Equipment		1,253,514	-	1,253,514	88.42%	1,108,418	(20,170)	-	-	(20,170)	1,088,248
184		<u>Total State Line Common:</u>		13,141,666	-	13,141,666		11,648,625	579,156	-	-	579,156	12,227,781
185	340	Land and Land Rights	PIS 09-2023	554,209	-	554,209	88.42%	490,058	(6,096)	-	-	(6,096)	483,962
186	341	Structures and Improvements		10,086,869	-	10,086,869	88.42%	8,919,296	(95,879)	-	-	(95,879)	8,823,416
187	342	Fuel Holders		192,651	-	192,651	88.42%	170,352	(2,118)	-	-	(2,118)	168,234
188	343	Prime Movers		127,249,438	-	127,249,438	88.42%	112,520,082	(812,679)	-	-	(812,679)	111,707,404
189	344	Generators		31,145,127	-	31,145,127	88.42%	27,540,022	(258,917)	-	-	(258,917)	27,281,104
190	345	Accessory Electric Equipment		8,502,165	-	8,502,165	88.42%	7,518,024	245,064	-	-	245,064	7,763,088
191	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	16,566	-	-	16,566	16,566
192	345.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	1,093,004	-	-	1,093,004	1,093,004
193	346	Misc. Equipment		3,393,055	-	3,393,055	88.42%	3,000,303	70,164	-	-	70,164	3,070,467
194		<u>Total State Line CC:</u>		181,123,515	-	181,123,515		160,158,136	249,108	-	-	249,108	160,407,244
195		<u>Total Other Production-Non-Wind:</u>		662,588,274	-	662,588,274		586,374,705	5,344,449	-	-	5,344,449	591,719,154
196	338.21 (1)	Structures & Improvements	PIS 09-2023	-	-	-	88.60%	-	31,746,144	-	-	31,746,144	31,746,144
197	338.23 (1)	Turbine		-	-	-	88.60%	-	163,528,738	-	-	163,528,738	163,528,738
198	338.24 (1)	Towers & Fixtures		-	-	-	88.60%	-	20,101,373	-	-	20,101,373	20,101,373
199	338.26 (1)	Collector Systems		-	-	-	88.60%	-	19,661,396	-	-	19,661,396	19,661,396
200	338.27 (1)	GSU Transformers		-	-	-	88.60%	-	6,444,886	-	-	6,444,886	6,444,886
201	338.28 (1)	Invertors		-	-	-	88.60%	-	779,209	-	-	779,209	779,209
202	338.29 (1)	Accessry Elec Equip.		-	-	-	88.60%	-	2,163,978	-	-	2,163,978	2,163,978
203	338.33 (1)	Misc Power Plant Equip.		-	-	-	88.60%	-	554,922	-	-	554,922	554,922
204	340	Land and Land Rights		-	-	-	88.60%	-	-	-	-	-	-
205	341	Structures and Improvements		10,985,035	-	10,985,035	88.60%	9,733,249	(9,733,249)	-	-	(9,733,249)	-
206	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-
207	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-
208	344	Generators		249,986,736	-	249,986,736	88.60%	221,499,808	(221,499,808)	-	-	(221,499,808)	-
209	345	Accessory Electric Equipment		5,101,770	-	5,101,770	88.60%	4,520,405	(4,520,405)	-	-	(4,520,405)	-
210	346	Miscellaneous Power Plant Equipment		1,147,130	-	1,147,130	88.60%	1,016,410	(1,016,410)	-	-	(1,016,410)	-
211		<u>Total Neosho Ridge:</u>		267,220,671	-	267,220,671		236,769,871	8,210,775	-	-	8,210,775	244,980,646

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Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)
212	338.21	(1) Structures & Improvements	PIS 09-2023	-	-	-	88.60%	-	15,322,691	-	-	15,322,691	15,322,691
213	338.23	(1) Turbine		-	-	-	88.60%	-	79,240,774	-	-	79,240,774	79,240,774
214	338.24	(1) Towers & Fixtures		-	-	-	88.60%	-	9,515,673	-	-	9,515,673	9,515,673
215	338.26	(1) Collector Systems		-	-	-	88.60%	-	6,168,351	-	-	6,168,351	6,168,351
216	338.27	(1) GSU Transformers		-	-	-	88.60%	-	3,073,228	-	-	3,073,228	3,073,228
217	338.28	(1) Invertors		-	-	-	88.60%	-	368,768	-	-	368,768	368,768
218	338.29	(1) Accesssry Elec Equip.		-	-	-	88.60%	-	1,039,341	-	-	1,039,341	1,039,341
219	338.33	(1) Misc Power Plant Equip.		-	-	-	88.60%	-	392,154	-	-	392,154	392,154
220	340	Land and Land Rights		-	-	-	88.60%	-	-	-	-	-	-
221	341	Structures and Improvements		2,367,066	-	2,367,066	88.60%	2,097,330	(2,097,330)	-	-	(2,097,330)	-
222	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-
223	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-
224	344	Generators		127,798,691	-	127,798,691	88.60%	113,235,550	(113,235,550)	-	-	(113,235,550)	-
225	345	Accessory Electric Equipment		2,608,136	-	2,608,136	88.60%	2,310,929	(2,310,929)	-	-	(2,310,929)	-
226	346	Miscellaneous Power Plant Equipment		593,229	-	593,229	88.60%	525,628	(525,628)	-	-	(525,628)	-
227		<u>Total North Fork Ridge:</u>		133,367,122	-	133,367,122		118,169,437	(3,048,458)	-	-	(3,048,458)	115,120,979
228	338.21	(1) Structures & Improvements	PIS 09-2023	-	-	-	88.60%	-	15,942,006	-	-	15,942,006	15,942,006
229	338.23	(1) Turbine		-	-	-	88.60%	-	79,430,786	-	-	79,430,786	79,430,786
230	338.24	(1) Towers & Fixtures		-	-	-	88.60%	-	9,803,160	-	-	9,803,160	9,803,160
231	338.26	(1) Collector Systems		-	-	-	88.60%	-	6,641,404	-	-	6,641,404	6,641,404
232	338.27	(1) GSU Transformers		-	-	-	88.60%	-	3,072,399	-	-	3,072,399	3,072,399
233	338.28	(1) Invertors		-	-	-	88.60%	-	379,902	-	-	379,902	379,902
234	338.29	(1) Accesssry Elec Equip.		-	-	-	88.60%	-	1,167,981	-	-	1,167,981	1,167,981
235	338.33	(1) Misc Power Plant Equip.		-	-	-	88.60%	-	429,588	-	-	429,588	429,588
236	340	Land and Land Rights		-	-	-	88.60%	-	-	-	-	-	-
237	341	Structures and Improvements		5,594,759	-	5,594,759	88.60%	4,957,215	(4,957,215)	-	-	(4,957,215)	-
238	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-
239	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-
240	344	Generators		127,320,090	-	127,320,090	88.60%	112,811,487	(112,811,487)	-	-	(112,811,487)	-
241	345	Accessory Electric Equipment		2,598,369	-	2,598,369	88.60%	2,302,275	(2,302,275)	-	-	(2,302,275)	-
242	346	Miscellaneous Power Plant Equipment		584,242	-	584,242	88.60%	517,665	(517,665)	-	-	(517,665)	-
243		<u>Total Kings Point:</u>		136,097,461	-	136,097,461		120,588,643	(3,721,418)	-	-	(3,721,418)	116,867,226
244		<u>Total Other Production w/Wind:</u>		1,199,273,528	-	1,199,273,528		1,061,902,657	6,785,348	-	-	6,785,348	1,068,688,005
245	340-346	Misc Other Production Plant		-	-	-	88.42%	-	-	-	-	-	-
246	347	Asset Retirement Costs		-	-	-	87.47%	-	-	-	-	-	-
247		<u>Total Asset Retirement Costs</u>		-	-	-		-	-	-	-	-	-
248		<u>Total Other Production:</u>		1,199,273,528	-	1,199,273,528		1,061,902,657	6,785,348	-	-	6,785,348	1,068,688,005
249		<u>Total Production Plant:</u>		1,739,647,883	-	1,739,647,883		1,539,523,049	9,241,634	-	-	9,241,634	1,548,764,682
TRANSMISSION PLANT													
250	350	Land and Land Rights	PIS 09-2023	12,768,858	-	12,768,858	84.04%	10,731,307	(319,587)	-	-	(319,587)	10,411,720
251	352	Structures and Improvements		16,051,941	-	16,051,941	84.04%	13,490,502	501,788	-	-	501,788	13,992,290
252	352	Structures and Improvements (latan)		23,394	-	23,394	84.04%	19,661	(241)	-	-	(241)	19,419
253	352.03	(1) Communication Equipment		-	-	-	84.04%	-	34,189	-	-	34,189	34,189
254	353	Station Equipment		268,191,186	-	268,191,186	84.04%	225,395,411	4,967,359	-	-	4,967,359	230,362,770
255	353	Station Equipment (latan)		481,494	-	481,494	84.04%	404,661	(5,116)	-	-	(5,116)	399,545
256	354	Towers & Fixtures		8,108,879	-	8,108,879	84.04%	6,814,930	(167,615)	-	-	(167,615)	6,647,315
257	355	Poles & Fixtures		228,070,277	-	228,070,277	84.04%	191,676,671	662,315	-	-	662,315	192,338,986
258	356	Overhead Conductor		154,667,442	-	154,667,442	84.04%	129,986,865	(924,853)	-	-	(924,853)	129,062,012
259	350-356	Misc Transmission Plant		-	-	-	84.04%	-	-	-	-	-	-
260		<u>Total Transmission Plant - Non-Wind:</u>		688,363,469	-	688,363,469		578,520,007	4,748,240	-	-	4,748,240	583,268,246
261	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-
262	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-
263	353	Station Equipment		3,253,074	-	3,253,074	88.60%	2,882,374	7,167,489	-	-	7,167,489	10,049,862

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.1 - Plant in Service - True-Up Direct

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Test Year Allocations (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions (i)	RB ADJ 2 Common Plant Removal (j)	RB ADJ 13 Removal of Onsolve (k)	Total Missouri Pro Forma Adjustments (l) = (i) thru (k)	Total Missouri Pro Forma Ending Balance (m) = (h) + (l)
264	354	Towers & Fixtures		-	-	-	88.60%	-	993,942	-	-	993,942	993,942
265	355	Poles & Fixtures		12,708,577	-	12,708,577	88.60%	11,260,387	(9,272,007)	-	-	(9,272,007)	1,988,381
266	356	Overhead Conductors & Devices		12,708,577	-	12,708,577	88.60%	11,260,387	(7,564,528)	-	-	(7,564,528)	3,695,859
267		Total Neosho Ridge:		28,670,228	-	28,670,228		25,403,148	(8,675,104)	-	-	(8,675,104)	16,728,044
268	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-
269	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-
270	353	Station Equipment		1,660,375	-	1,660,375	88.60%	1,471,169	3,379,330	-	-	3,379,330	4,850,499
271	354	Towers & Fixtures		-	-	-	88.60%	-	-	-	-	-	-
272	355	Poles & Fixtures		2,809,000	-	2,809,000	88.60%	2,488,904	(600,995)	-	-	(600,995)	1,887,910
273	356	Overhead Conductors & Devices		2,809,000	-	2,809,000	88.60%	2,488,904	(356,738)	-	-	(356,738)	2,132,166
274		Total North Fork Ridge:		7,278,376	-	7,278,376		6,448,978	2,421,597	-	-	2,421,597	8,870,575
275	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-
276	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-
277	353	Station Equipment		1,656,814	-	1,656,814	88.60%	1,468,014	3,030,241	-	-	3,030,241	4,498,255
278	354	Towers & Fixtures		-	-	-	88.60%	-	1,919,570	-	-	1,919,570	1,919,570
279	355	Poles & Fixtures		6,472,572	-	6,472,572	88.60%	5,734,998	(2,120,928)	-	-	(2,120,928)	3,614,070
280	356	Overhead Conductors & Devices		6,472,572	-	6,472,572	88.60%	5,734,998	(681,902)	-	-	(681,902)	5,053,097
281		Total Kings Point:		14,601,959	-	14,601,959		12,938,011	2,146,981	-	-	2,146,981	15,084,991
282		Total Transmission Plant w/Wind:		738,914,033	-	738,914,033		623,310,143	641,713	-	-	641,713	623,951,856
DISTRIBUTION PLANT													
283	360	Land and Land Rights	PIS 09-2023	6,313,778	-	6,313,778	Direct Assigned	5,356,381	(2,701)	-	-	(2,701)	5,353,680
284	361	Structures		66,592,135	(18,195,314) *	48,396,822	Direct Assigned	38,966,912	301,266	-	-	301,266	39,268,178
285	362	Station Equipment		224,433,102	-	224,433,102	Direct Assigned	195,298,975	22,380,621	-	-	22,380,621	217,679,596
286	363.01 (1)	Computer Hardware		-	-	-	Direct Assigned	-	22,078	(881)	-	21,197	21,197
287	363.02 (1)	Computer Software - 0%		-	-	-	Direct Assigned	-	347,646	(1,305)	-	346,341	346,341
288	363.02 (1)	Computer Software - 10%		-	-	-	Direct Assigned	-	345,281	-	-	345,281	345,281
289	363.02 (1)	Computer Software - 14.29%		-	-	-	Direct Assigned	-	11,207,597	-	-	11,207,597	11,207,597
290	363.02 (1)	Computer Software - 20%		-	-	-	Direct Assigned	-	5,166,445	(1,068)	-	5,165,376	5,165,376
291	364	Poles & Fixtures		329,151,180	-	329,151,180	Direct Assigned	268,435,298	24,247,856	-	-	24,247,856	292,683,155
292	365	Overhead Conductor		283,410,410	-	283,410,410	Direct Assigned	240,595,580	11,020,120	-	-	11,020,120	251,615,700
293	366	Underground Conduit		81,916,028	-	81,916,028	Direct Assigned	76,746,308	17,794,913	-	-	17,794,913	94,541,221
294	367	Underground Conductor		99,532,722	-	99,532,722	Direct Assigned	95,550,789	8,527,186	-	-	8,527,186	104,077,975
295	368	Transformers		173,093,830	-	173,093,830	Direct Assigned	154,972,007	16,125,704	-	-	16,125,704	171,097,711
296	369	Services		122,379,575	-	122,379,575	Direct Assigned	109,353,100	6,979,719	-	-	6,979,719	116,332,819
297	370	Meters		10,556,087	-	10,556,087	Direct Assigned	8,930,567	35,208	-	-	35,208	8,965,774
298	370.1	Meters - AMI		45,060,756	-	45,060,756	Direct Assigned	37,769,665	2,767,199	-	-	2,767,199	40,536,863
299	370.99	Distribution Unassigned		-	-	-	Direct Assigned	-	-	-	-	-	-
300	371	Private Lights		21,158,329	-	21,158,329	Direct Assigned	17,758,357	1,125,552	-	-	1,125,552	18,883,908
301	371	Install on Customers Premises		-	-	-	Direct Assigned	-	-	-	-	-	-
302	371.1	EV Chargers on Cust Prem		284,355	-	284,355	Direct Assigned	284,355	(0)	-	-	(0)	284,355
303	371.2	EV Chargers Residential		12,197	-	12,197	Direct Assigned	12,197	10,073	-	-	10,073	22,271
304	371.3	EV Charges Ready		56,099	-	56,099	Direct Assigned	56,099	274,341	-	-	274,341	330,440
305	371.4	EV Charges Commercial		-	-	-	Direct Assigned	-	-	-	-	-	-
306	371.5	EV Charges School		54,673	-	54,673	Direct Assigned	54,673	(39,536)	-	-	(39,536)	15,138
307	373	Street Lighting & Signal Systems		26,235,534	-	26,235,534	Direct Assigned	23,384,001	947,860	-	-	947,860	24,331,861
308	375	Charging Stations		-	-	-	Direct Assigned	-	-	-	-	-	-
309	360-375	Misc Distribution Plant		-	-	-	Direct Assigned	-	-	-	-	-	-
310		Total Distribution Plant:		1,490,240,792	(18,195,314)	1,472,045,478		1,273,525,263	129,584,429	(3,255)	-	129,581,174	1,403,106,437

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WP 3.1 - Plant in Service - True-Up Direct

(1) - FERC Order 898 (authorized in January 2025) created new FERC account numbers. Therefore, these accounts did not have a test year ending balance.

Purpose: To present the plant in service for the test year and the pro forma balance.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.2 - Accumulated Depreciation/Amortization - True-Up Direct

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Test Year Allocations (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions (i)	RB ADJ 2 Common Plant Removal (j)	RB ADJ 3 Accum. Depr. Update (k)	RB ADJ 4 Accum. Amort. Update (l)	RB ADJ 11 Environmental Costs (m)	RB ADJ 13 Removal of Onsolve (n)	Total Missouri Pro Forma Adjustments (o) = (i) thru (n)	Total Missouri Pro Forma Ending Balance (p) = (h) + (o)
INTANGIBLE PLANT																
1	301	Organization	PIS 09-2023	\$ -	\$ -	\$ -	86.98%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises		1,079,798	-	1,079,798	86.98%	939,241	(8,516)	-	-	-	-	-	(8,516)	930,725
3	303	Misc Intangible		53,149,391	(2,690,170)	50,459,221	86.98%	43,890,965	(39,623,060)	-	-	-	-	-	(39,623,060)	4,267,905
4	301-303	Misc Intangible Plant		-	-	-	86.98%	-	-	-	-	-	-	-	-	-
5		<u>Intangible Plant - Non-Wind:</u>		54,229,189	(2,690,170)	51,539,019		44,830,206	(39,631,575)	-	-	-	-	-	(39,631,575)	5,198,631
6	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-	-
7	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
8	303	Misc. Intangible Plant		664,040	941,309	1,605,348	88.60%	1,422,413	890,488	-	-	-	-	-	890,488	2,312,901
9		<u>Total Neosho Ridge:</u>		664,040	941,309	1,605,348		1,422,413	890,488	-	-	-	-	-	890,488	2,312,901
10	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-	-
11	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
12	303	Misc. Intangible Plant		117,046	931,313	1,048,360	88.60%	928,895	516,013	-	-	-	-	-	516,013	1,444,908
13		<u>Total North Fork Ridge:</u>		117,046	931,313	1,048,360		928,895	516,013	-	-	-	-	-	516,013	1,444,908
14	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-	-
15	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
16	303	Misc. Intangible Plant		83,625	817,548	901,173	88.60%	798,481	513,588	-	-	-	-	-	513,588	1,312,069
17		<u>Total Kings Point:</u>		83,625	817,548	901,173		798,481	513,588	-	-	-	-	-	513,588	1,312,069
18		<u>Total Intangible Plant w/Wind:</u>		55,093,900	-	55,093,900		47,979,995	(37,711,486)	-	-	-	-	-	(37,711,486)	10,268,509
PRODUCTION PLANT																
19		<u>Steam Production:</u>		-	-	-		-	-	-	-	-	-	-	-	-
20	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
21	311	Structures and Improvements		15,975	-	15,975	88.42%	14,126	(14,126)	-	-	-	-	-	(14,126)	-
22	312	Boiler Plant and Equipment		-	-	-	88.42%	-	-	-	-	-	-	-	-	-
23	314	Turbogenerators		-	-	-	88.42%	-	-	-	-	-	-	-	-	-
24	315	Accessory Electric Equipment		3,446	-	3,446	88.42%	3,048	(3,048)	-	-	-	-	-	(3,048)	-
25	316	Misc. Equipment		-	-	-	88.42%	-	-	-	-	-	-	-	-	-
26		<u>Total Riverton:</u>		19,422	-	19,422		17,174	(17,174)	-	-	-	-	-	(17,174)	-
27	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
28	311	Structures and Improvements		-	-	-	88.42%	-	(217,754)	-	-	-	-	-	(217,754)	(217,754)
29	312	Boiler Plant and Equipment		-	-	-	88.42%	-	(7,205,578)	-	-	-	-	-	(7,205,578)	(7,205,578)
30	312T	Unit Train		-	-	-	88.42%	-	-	-	-	-	-	-	-	-
31	314	Turbogenerators		-	-	-	88.42%	-	(1,335,625)	-	-	-	-	-	(1,335,625)	(1,335,625)
32	315	Accessory Electric Equipment		-	-	-	88.42%	-	(75,211)	-	-	-	-	-	(75,211)	(75,211)
33	316	Misc. Equipment		-	-	-	88.42%	-	(31,479)	-	-	-	-	-	(31,479)	(31,479)
34		<u>Total Asbury:</u>		-	-	-		-	(8,865,647)	-	-	-	-	-	(8,865,647)	(8,865,647)
35	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
36	311	Structures and Improvements		3,048,696	-	3,048,696	88.42%	2,695,808	88,798	-	-	-	-	-	88,798	2,784,606
37	312	Boiler Plant and Equipment		44,680,013	-	44,680,013	88.42%	39,508,365	3,251,564	-	-	-	-	-	3,251,564	42,759,929
38	312T	Unit Train		303,816	-	303,816	88.42%	268,649	67,908	-	-	-	-	-	67,908	336,557
39	314	Turbogenerators		6,865,945	-	6,865,945	88.42%	6,071,200	552,337	-	-	-	-	-	552,337	6,623,536
40	315	Accessory Electric Equipment		4,893,984	-	4,893,984	88.42%	4,327,495	250,574	-	-	-	-	-	250,574	4,578,069
41	315.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	208,508	-	-	-	-	-	208,508	208,508
42	315.03 (1)	Communication Equipment		-	-	-	88.42%	-	4,035	-	-	-	-	-	4,035	4,035
43	316	Misc. Equipment		816,047	-	816,047	88.42%	721,570	50,499	-	-	-	-	-	50,499	772,069
44	311-316	Miscellaneous		-	-	-	88.42%	-	-	-	-	-	-	-	-	-
45		<u>Total Iatan 1:</u>		60,608,502	-	60,608,502		53,593,087	4,474,223	-	-	-	-	-	4,474,223	58,067,310
46	311	Structures and Improvements	PIS 09-2023	4,637,962	-	4,637,962	88.42%	4,101,021	515,683	-	-	-	-	-	515,683	4,616,704
47	311.05	Reg Plan Amort		3,544,751	-	3,544,751	100.00%	3,544,751	-	-	-	-	-	-	-	3,544,751
48	312	Boiler Plant and Equipment		25,131,789	-	25,131,789	88.42%	22,222,032	4,345,983	-	-	-	-	-	4,345,983	26,568,015
49	312.05	Reg Plan Amort		23,321,791	-	23,321,791	100.00%	23,321,791	-	-	-	-	-	-	-	23,321,791
50	314	Turbogenerators		10,667,484	-	10,667,484	88.42%	9,432,600	1,540,932	-	-	-	-	-	1,540,932	10,973,532
51	314.05	Reg Plan Amort		8,319,550	-	8,319,550	100.00%	8,319,550	-	-	-	-	-	-	-	8,319,550
52	315	Accessory Electric Equipment		2,625,185	-	2,625,185	88.42%	2,321,153	396,834	-	-	-	-	-	396,834	2,717,986
53	315.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	95,078	-	-	-	-	-	95,078	95,078
54	315.03 (1)	Communication Equipment		-	-	-	88.42%	-	296	-	-	-	-	-	296	296
55	315.05	Reg Plan Amort		2,101,102	-	2,101,102	100.00%	2,101,102	-	-	-	-	-	-	-	2,101,102
56	316	Misc. Equipment		500,252	-	500,252	88.42%	441,881	(4,068)	-	-	-	-	-	(4,068)	437,813
57	316.05	Reg Plan Amort		25,758	-	25,758	100.00%	25,758	-	-	-	-	-	-	-	25,758
58		<u>Total Iatan 2:</u>		80,875,624	-	80,875,624		75,831,639	6,890,738	-	-	-	-	-	6,890,738	82,722,377
59	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
60	311	Structures and Improvements		3,054,231	-	3,054,231	88.42%	2,700,698	563,135	-	-	-	-	-	563,135	3,263,833

The Empire District Electric Company

Test Year Ending September 30, 2023

ER-2024-0261

WP 3.2 - Accumulated Depreciation/Amortization - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 3 Accum. Depr. Update	RB ADJ 4 Accum. Amort. Update	RB ADJ 11 Environmental Costs	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o) = (i) thru (n)	(p) = (h) + (o)	
61	312	Boiler Plant and Equipment	PIS 09-2023	9,797,896	-	9,797,896	88.42%	8,663,772	1,531,691	-	-	-	-	-	1,531,691	10,195,463	
62	314	Turbogenerators		273,151	-	273,151	88.42%	241,533	41,408	-	-	-	-	-	41,408	282,942	
63	315	Accessory Electric Equipment		1,039,686	-	1,039,686	88.42%	919,341	161,997	-	-	-	-	-	161,997	1,081,338	
64	315.01 (1)	Computer Hardware		-	-	-	88.42%	-	2,542	-	-	-	-	-	2,542	2,542	
65	315.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	274,832	-	-	-	-	-	274,832	274,832	
66	315.03 (1)	Communication Equipment		-	-	-	88.42%	-	42,628	-	-	-	-	-	42,628	42,628	
67	316	Misc. Equipment		126,132	-	126,132	88.42%	111,532	33,141	-	-	-	-	-	33,141	144,673	
68		Total Iatan Common:		14,291,096	-	14,291,096		12,636,876	2,651,374	-	-	-	-	-	2,651,374	15,288,250	
69	310	Land and Land Rights			-	-	88.42%			-	-	-	-	-	-		
70	311	Structures and Improvements		5,515,346	-	5,515,346	88.42%	4,876,934	564,891	-	-	-	-	-	564,891	5,441,826	
71	312	Boiler Plant and Equipment	15,024,551	-	15,024,551	88.42%	13,285,432	1,887,044	-	-	-	-	-	1,887,044	15,172,476		
72	312.PLS	Train Lease	4,476,306	-	4,476,306	88.42%	3,958,165	482,793	-	-	-	-	-	482,793	4,440,958		
73	312T	Unit Train	120,661	-	120,661	88.42%	106,695	(1)	-	-	-	-	-	(1)	106,693		
74	314	Turbogenerators	4,582,862	-	4,582,862	88.42%	4,052,387	579,476	-	-	-	-	-	579,476	4,631,863		
75	315	Accessory Electric Equipment	1,520,944	-	1,520,944	88.42%	1,344,892	169,354	-	-	-	-	-	169,354	1,514,246		
76	315.02 (1)	Computer Software - 0%	-	-	-	88.42%	-	65,029	-	-	-	-	-	65,029	65,029		
77	315.02 (1)	Computer Software - 10%	-	-	-	88.42%	-	20,460	-	-	-	-	-	20,460	20,460		
78	315.03 (1)	Communication Equipment	-	-	-	88.42%	-	12,243	-	-	-	-	-	12,243	12,243		
79	316	Misc. Equipment	807,141	-	807,141	88.42%	713,713	101,770	-	-	-	-	-	101,770	815,483		
80		Total Plum Point:	32,047,811	-	32,047,811		28,338,218	3,883,058	-	-	-	-	-	3,883,058	32,221,276		
81	310-316	Misc Steam Production Plant		-	-	-	88.42%	-	-	-	-	-	(7,348,995)	-	(7,348,995)	(7,348,995)	
82		Total Steam Production:	187,842,455	-	187,842,455		170,416,994	9,016,572	-	-	-	-	(7,348,995)	-	1,667,577	172,084,571	
83		Hydro Production:															
84	330	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-	
85	331	Structures and Improvements	366,636	-	366,636	88.42%	324,197	88,329	-	-	-	-	-	88,329	412,526		
86	332	Dams	1,845,065	-	1,845,065	88.42%	1,631,495	114,058	-	-	-	-	-	114,058	1,745,553		
87	333	Turbogenerators	1,682,421	-	1,682,421	88.42%	1,487,678	446,443	-	-	-	-	-	446,443	1,934,120		
88	334	Accessory Electric Equipment	428,856	-	428,856	88.42%	379,215	462,961	-	-	-	-	-	462,961	842,176		
89	334.03 (1)	Communication Equipment	-	-	-	88.42%	-	(353,716)	-	-	-	-	-	(353,716)	(353,716)		
90	335	Misc. Equipment	307,094	-	307,094	88.42%	271,547	184,798	-	-	-	-	-	184,798	456,345		
91	330-335	Misc Hydro Production Plant		-	-	-	88.42%	-	-	-	-	-	-	-	-	-	
92		Total Hydro Production:	4,630,071	-	4,630,071		4,094,132	942,873	-	-	-	-	-	942,873	5,037,005		
93		Other Production:	PIS 09-2023														
94	340	Land		-	-	-	88.42%	-	-	-	-	-	-	-	-	-	
95		Total Dallas County:		-	-	-		-	-	-	-	-	-	-	-	-	
96	338.20 (1)	Land & Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-	
97	338.21 (1)	Structures & Improvements		-	-	-	88.42%	-	1,307,005	-	-	-	-	-	1,307,005	1,307,005	
98	338.30 (1)	Computer Hardware		-	-	-	88.42%	-	26,038	-	-	-	-	-	26,038	26,038	
99	338.31 (1)	Computer Software - 10%		-	-	-	88.42%	-	9,852	-	-	-	-	-	9,852	9,852	
100	338.32 (1)	Communication Equipment		-	-	-	88.42%	-	28,104	-	-	-	-	-	28,104	28,104	
101	338.33 (1)	Misc Power Plant Equip.		-	-	-	88.42%	-	110,401	-	-	-	-	-	110,401	110,401	
102	338.33 (1)	Misc Pwr Plt Eq-Lease		-	-	-	88.42%	-	14,541	-	-	-	-	-	14,541	14,541	
103	340	Land and Land Rights		-	-	-	88.42%	-	-	-	-	-	-	-	-	-	
104	341	Structures and Improvements	6,419,339	-	6,419,339	88.42%	5,676,289	(1,552,006)	-	-	-	-	-	(1,552,006)	4,124,283		
105	342	Fuel Holders	1,759,805	-	1,759,805	88.42%	1,556,105	28,986	-	-	-	-	-	28,986	1,585,091		
106	343	Prime Movers	-	-	-	88.42%	-	-	-	-	-	-	-	-	-	-	
107	344	Generators	-	-	-	88.42%	-	-	-	-	-	-	-	-	-	-	
108	345	Accessory Electric Equipment	151,587	-	151,587	88.42%	134,040	(50,045)	-	-	-	-	-	(50,045)	83,995		
109	346	Misc. Equipment	411,266	-	411,266	88.42%	363,661	(363,661)	-	-	-	-	-	(363,661)	-	-	
110	346	Capital Lease		-	-	-		-	-	-	-	-	-	-	-	-	
111		Total Asbury:	8,741,997	-	8,741,997		7,730,095	(440,784)	-	-	-	-	-	(440,784)	7,289,311		
112	338.02 (1)	Solar - Structure and Improvements	PIS 09-2023	-	-	-	100.00%	-	21,835	-	-	-	-	-	21,835	21,835	
113	338.04 (1)	Solar Panels		-	-	-	100.00%	-	292,751	-	-	-	-	-	292,751	292,751	
114	338.05 (1)	Solar - Collector System		-	-	-	100.00%	-	64,661	-	-	-	-	-	64,661	64,661	
115	338.06 (1)	Solar - GSU Transformers		-	-	-	100.00%	-	12,061	-	-	-	-	-	12,061	12,061	
116	338.07 (1)	Solar - Invertors		-	-	-	100.00%	-	29,731	-	-	-	-	-	29,731	29,731	
117	338.08 (1)	Accessory Electric Equipment		-	-	-	100.00%	-	21,811	-	-	-	-	-	21,811	21,811	
118	338.09 (1)	Solar - Computer Hardware		-	-	-	100.00%	-	7,672	-	-	-	-	-	7,672	7,672	
119	338.12 (1)	Solar - Misc Pwr Plt Eq		-	-	-	100.00%	-	5,185	-	-	-	-	-	5,185	5,185	
120	340	Land		-	-	-	100.00%	-	-	-	-	-	-	-	-	-	
121	341	Structures	13,249	-	13,249	100.00%	13,249	(13,249)	-	-	-	-	-	(13,249)	-	-	
122	342	Fuel Holders	-	-	-	100.00%	-	-	-	-	-	-	-	-	-	-	
123	343	Prime Movers	-	-	-	100.00%	-	-	-	-	-	-	-	-	-	-	
124	344	Generators	215,418	-	215,418	100.00%	215,418	(215,418)	-	-	-	-	-	(215,418)	-	-	

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.2 - Accumulated Depreciation/Amortization - True-Up Direct

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Test Year Allocations (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions (i)	RB ADJ 2 Common Plant Removal (j)	RB ADJ 3 Accum. Depr. Update (k)	RB ADJ 4 Accum. Amort. Update (l)	RB ADJ 11 Environmental Costs (m)	RB ADJ 13 Removal of Onsolve (n)	Total Missouri Pro Forma Adjustments (o) = (i) thru (n)	Total Missouri Pro Forma Ending Balance (p) = (h) + (o)
125	345	Access. Electric		47,107	-	47,107	100.00%	47,107	(47,107)	-	-	-	-	-	(47,107)	-
126	346	Misc. Equipment		687	-	687	100.00%	687	(687)	-	-	-	-	-	(687)	-
127		<u>Total Prosperity Solar:</u>		276,461	-	276,461		276,461	179,245	-	-	-	-	-	179,245	455,706
128	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
129	341	Structures and Improvements		2,473,308	-	2,473,308	88.42%	2,187,018	390,154	-	-	-	-	-	390,154	2,577,172
130	342	Fuel Holders		1,601,915	-	1,601,915	88.42%	1,416,490	(134,753)	-	-	-	-	-	1,281,738	1,281,738
131	343	Prime Movers		22,923,692	-	22,923,692	88.42%	20,270,233	1,556,836	-	-	-	-	-	1,556,836	21,827,069
132	344	Generators		5,013,384	-	5,013,384	88.42%	4,433,076	155,407	-	-	-	-	-	155,407	4,588,483
133	345	Accessory Electric Equipment		2,092,649	-	2,092,649	88.42%	1,850,421	169,062	-	-	-	-	-	169,062	2,019,483
134	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	819	-	-	-	-	-	819	819
135	345.02 (1)	Computer Software - 20%		-	-	-	88.42%	-	2,422	-	-	-	-	-	2,422	2,422
136	345.02 (1)	Computer Software - 6.67%		-	-	-	88.42%	-	271	-	-	-	-	-	271	271
137	345.03 (1)	Communication Equipment		-	-	-	88.42%	-	5,476	-	-	-	-	-	5,476	5,476
138	346	Misc. Equipment		2,332,771	-	2,332,771	88.42%	2,062,749	(3,830)	-	-	-	-	-	(3,830)	2,058,919
139		<u>Total Energy Center:</u>		36,437,719	-	36,437,719		32,219,986	2,141,865	-	-	-	-	-	2,141,865	34,361,852
140	341	Structures and Improvements	PIS 09-2023	392,857	-	392,857	88.42%	347,383	47,305	-	-	-	-	-	47,305	394,688
141	342	Fuel Holders		661,243	-	661,243	88.42%	584,703	173,295	-	-	-	-	-	173,295	757,998
142	343	Prime Movers		14,001,796	-	14,001,796	88.42%	12,381,062	171,281	-	-	-	-	-	171,281	12,552,343
143	344	Generators		848,478	-	848,478	88.42%	750,265	330,547	-	-	-	-	-	330,547	1,080,812
144	345	Accessory Electric Equipment		1,510,688	-	1,510,688	88.42%	1,335,823	194,692	-	-	-	-	-	194,692	1,530,515
145	346	Misc. Equipment		449,781	-	449,781	88.42%	397,718	271	-	-	-	-	-	271	397,989
146		<u>Total Energy Center FTB:</u>		17,864,843	-	17,864,843		15,796,954	917,391	-	-	-	-	-	917,391	16,714,345
147	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
148	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	34,902	-	-	-	-	-	34,902	34,902
149	345.02 (1)	Computer Software - 10%		-	-	-	88.42%	-	2,464	-	-	-	-	-	2,464	2,464
150	345.03 (1)	Communication Equipment		-	-	-	88.42%	-	7,888	-	-	-	-	-	7,888	7,888
151		<u>Total Riverton Common:</u>		-	-	-		-	45,253	-	-	-	-	-	45,253	45,253
152	341	Structures and Improvements	PIS 09-2023	4,925,220	-	4,925,220	88.42%	4,355,117	1,104,107	-	-	-	-	-	1,104,107	5,459,224
153	342	Fuel Holders		505,416	-	505,416	88.42%	446,913	106,070	-	-	-	-	-	106,070	552,983
154	343	Prime Movers		3,566,338	-	3,566,338	88.42%	3,153,528	453,309	-	-	-	-	-	453,309	3,606,837
155	344	Generators		1,124,169	-	1,124,169	88.42%	994,045	81,034	-	-	-	-	-	81,034	1,075,078
156	345	Accessory Electric Equipment		842,799	-	842,799	88.42%	745,243	(133,151)	-	-	-	-	-	(133,151)	612,092
157	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	7,450	-	-	-	-	-	7,450	7,450
158	345.02 (1)	Computer Software - 10%		-	-	-	88.42%	-	20,645	-	-	-	-	-	20,645	20,645
159	346	Misc. Equipment		617,045	-	617,045	88.42%	545,621	180,775	-	-	-	-	-	180,775	726,396
160	341-346	Miscellaneous		-	-	-	88.42%	-	-	-	-	-	-	-	-	-
161		<u>Total Riverton 10, 11:</u>		11,580,988	-	11,580,988		10,240,467	1,820,239	-	-	-	-	-	1,820,239	12,060,706
162	341	Structures and Improvements	PIS 09-2023	3,482,555	-	3,482,555	88.42%	3,079,443	601,396	-	-	-	-	-	601,396	3,680,839
163	342	Fuel Holders		277,308	-	277,308	88.42%	245,209	24,005	-	-	-	-	-	24,005	269,214
164	343	Prime Movers		26,409,013	-	26,409,013	88.42%	23,352,121	5,303,426	-	-	-	-	-	5,303,426	28,655,547
165	344	Generators		4,643,587	-	4,643,587	88.42%	4,106,083	654,934	-	-	-	-	-	654,934	4,761,017
166	345	Accessory Electric Equipment		5,549,075	-	5,549,075	88.42%	4,906,759	1,072,663	-	-	-	-	-	1,072,663	5,979,423
167	345.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	410,992	-	-	-	-	-	410,992	410,992
168	346	Misc. Equipment		793,610	-	793,610	88.42%	701,748	60,135	-	-	-	-	-	60,135	761,883
169		<u>Total Riverton Unit 12:</u>		41,155,148	-	41,155,148		36,391,364	8,127,550	-	-	-	-	-	8,127,550	44,518,914
170	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
171	341	Structures and Improvements		1,063,781	-	1,063,781	88.42%	940,646	8,007	-	-	-	-	-	8,007	948,653
172	342	Fuel Holders		2,582,744	-	2,582,744	88.42%	2,283,787	262,663	-	-	-	-	-	262,663	2,546,449
173	343	Prime Movers		12,503,472	-	12,503,472	88.42%	11,056,172	1,431,499	-	-	-	-	-	1,431,499	12,487,671
174	344	Generators		5,027,813	-	5,027,813	88.42%	4,445,835	183,795	-	-	-	-	-	183,795	4,629,630
175	345	Accessory Electric Equipment		2,268,751	-	2,268,751	88.42%	2,006,139	260,689	-	-	-	-	-	260,689	2,266,828
176	345.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	74,085	-	-	-	-	-	74,085	74,085
177	346	Misc. Equipment		265,842	-	265,842	88.42%	235,071	2,739	-	-	-	-	-	2,739	237,810
178		<u>Total State Line Unit 1:</u>		23,712,403	-	23,712,403		20,967,649	2,223,478	-	-	-	-	-	2,223,478	23,191,127
179	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
180	341	Structures and Improvements		1,681,240	-	1,681,240	88.42%	1,486,634	207,297	-	-	-	-	-	207,297	1,693,930
181	342	Fuel Holders		252,816	-	252,816	88.42%	223,552	(223,507)	-	-	-	-	-	45	45
182	343	Prime Movers		140,839	-	140,839	88.42%	124,537	43,075	-	-	-	-	-	43,075	167,612
183	344	Generators		-	-	-	88.42%	-	-	-	-	-	-	-	-	-
184	345	Accessory Electric Equipment		917,009	-	917,009	88.42%	810,864	108,930	-	-	-	-	-	108,930	919,794
185	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	4,217	-	-	-	-	-	4,217	4,217
186	345.02 (1)	Computer Software - 10%		-	-	-	88.42%	-	324,721	-	-	-	-	-	324,721	324,721
187	345.02 (1)	Computer Software - 10%		-	-	-	88.42%	-	2,379	-	-	-	-	-	2,379	2,379
188	345.02 (1)	Computer Software - 20%		-	-	-	88.42%	-	598	-	-	-	-	-	598	598

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.2 - Accumulated Depreciation/Amortization - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 3 Accum. Depr. Update	RB ADJ 4 Accum. Amort. Update	RB ADJ 11 Environmental Costs	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o) = (i) thru (n)	(p) = (h) + (o)
189	345.03 (1)	Communication Equipment		-	-	-	88.42%	-	505	-	-	-	-	-	505	505
190	346	Misc. Equipment		273,834	-	273,834	88.42%	242,137	(23,338)	-	-	-	-	-	(23,338)	218,800
191		<u>Total State Line Common:</u>		3,265,739	-	3,265,739		2,887,724	444,877	-	-	-	-	-	444,877	3,332,600
192	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-	-
193	341	Structures and Improvements		3,330,995	-	3,330,995	88.42%	2,945,426	254,143	-	-	-	-	-	254,143	3,199,569
194	342	Fuel Holders		225,418	-	225,418	88.42%	199,325	(1,812)	-	-	-	-	-	(1,812)	197,514
195	343	Prime Movers		36,153,694	-	36,153,694	88.42%	31,968,838	3,236,878	-	-	-	-	-	3,236,878	35,205,716
196	344	Generators		10,666,147	-	10,666,147	88.42%	9,431,521	1,063,984	-	-	-	-	-	1,063,984	10,495,505
197	345	Accessory Electric Equipment		3,291,547	-	3,291,547	88.42%	2,910,544	191,173	-	-	-	-	-	191,173	3,101,717
198	345.01 (1)	Computer Hardware		-	-	-	88.42%	-	1,849	-	-	-	-	-	1,849	1,849
199	345.02 (1)	Computer Software - 0%		-	-	-	88.42%	-	1,093,004	-	-	-	-	-	1,093,004	1,093,004
200	346	Misc. Equipment		966,717	-	966,717	88.42%	854,817	105,907	-	-	-	-	-	105,907	960,724
201		<u>Total State Line CC:</u>		54,634,517	-	54,634,517		48,310,472	5,945,126	-	-	-	-	-	5,945,126	54,255,598
202		<u>Total Other Production-Non-Wind:</u>		197,669,814	-	197,669,814		174,821,172	21,404,241	-	-	-	-	-	21,404,241	196,225,413
203	338.21 (1)	Structures & Improvements	PIS 09-2023	-	-	-	88.60%	-	4,384,916	-	-	-	-	-	4,384,916	4,384,916
204	338.23 (1)	Turbine		-	-	-	88.60%	-	21,102,352	-	-	-	-	-	21,102,352	21,102,352
205	338.24 (1)	Towers & Fixtures		-	-	-	88.60%	-	2,618,849	-	-	-	-	-	2,618,849	2,618,849
206	338.26 (1)	Collector Systems		-	-	-	88.60%	-	1,046,096	-	-	-	-	-	1,046,096	1,046,096
207	338.27 (1)	GSU Transformers		-	-	-	88.60%	-	342,904	-	-	-	-	-	342,904	342,904
208	338.28 (1)	Invertors		-	-	-	88.60%	-	41,458	-	-	-	-	-	41,458	41,458
209	338.29 (1)	Accesssry Elec Equip.		-	-	-	88.60%	-	181,842	-	-	-	-	-	181,842	181,842
210	338.33 (1)	Misc Power Plant Equip.		-	-	-	88.60%	-	109,456	-	-	-	-	-	109,456	109,456
211	340	Land and Land Rights		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
212	341	Structures and Improvements		853,561	-	853,561	88.60%	756,295	(756,295)	-	-	-	-	-	(756,295)	-
213	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
214	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
215	344	Generators		19,424,512	-	19,424,512	88.60%	17,211,016	(17,211,016)	-	-	-	-	-	(17,211,016)	-
216	345	Accessory Electric Equipment		396,419	-	396,419	88.60%	351,245	(351,245)	-	-	-	-	-	(351,245)	0
217	346	Miscellaneous Power Plant Equipment		89,134	-	89,134	88.60%	78,977	(78,977)	-	-	-	-	-	(78,977)	-
218		<u>Total Neosho Ridge:</u>		20,763,626	-	20,763,626		18,397,533	11,430,339	-	-	-	-	-	11,430,339	29,827,872
219	338.21 (1)	Structures & Improvements	PIS 09-2023	-	-	-	88.60%	-	1,998,514	-	-	-	-	-	1,998,514	1,998,514
220	338.23 (1)	Turbine		-	-	-	88.60%	-	10,678,086	-	-	-	-	-	10,678,086	10,678,086
221	338.24 (1)	Towers & Fixtures		-	-	-	88.60%	-	1,320,359	-	-	-	-	-	1,320,359	1,320,359
222	338.26 (1)	Collector Systems		-	-	-	88.60%	-	353,249	-	-	-	-	-	353,249	353,249
223	338.27 (1)	GSU Transformers		-	-	-	88.60%	-	175,998	-	-	-	-	-	175,998	175,998
224	338.28 (1)	Invertors		-	-	-	88.60%	-	21,942	-	-	-	-	-	21,942	21,942
225	338.29 (1)	Accesssry Elec Equip.		-	-	-	88.60%	-	91,914	-	-	-	-	-	91,914	91,914
226	338.33 (1)	Misc Power Plant Equip.		-	-	-	88.60%	-	66,720	-	-	-	-	-	66,720	66,720
227	340	Land and Land Rights		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
228	341	Structures and Improvements		214,690	-	214,690	88.60%	190,225	(190,225)	-	-	-	-	-	(190,225)	-
229	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
230	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
231	344	Generators		11,611,780	-	11,611,780	88.60%	10,288,574	(10,288,574)	-	-	-	-	-	(10,288,574)	-
232	345	Accessory Electric Equipment		236,975	-	236,975	88.60%	209,971	(209,971)	-	-	-	-	-	(209,971)	(0)
233	346	Miscellaneous Power Plant Equipment		53,880	-	53,880	88.60%	47,740	(47,740)	-	-	-	-	-	(47,740)	-
234		<u>Total North Fork Ridge Point:</u>		12,117,325	-	12,117,325		10,736,510	3,970,273	-	-	-	-	-	3,970,273	14,706,783
235	338.21 (1)	Structures & Improvements	PIS 09-2023	-	-	-	88.60%	-	2,087,792	-	-	-	-	-	2,087,792	2,087,792
236	338.23 (1)	Turbine		-	-	-	88.60%	-	10,808,602	-	-	-	-	-	10,808,602	10,808,602
237	338.24 (1)	Towers & Fixtures		-	-	-	88.60%	-	1,370,594	-	-	-	-	-	1,370,594	1,370,594
238	338.26 (1)	Collector Systems		-	-	-	88.60%	-	334,058	-	-	-	-	-	334,058	334,058
239	338.27 (1)	GSU Transformers		-	-	-	88.60%	-	149,340	-	-	-	-	-	149,340	149,340
240	338.28 (1)	Invertors		-	-	-	88.60%	-	18,466	-	-	-	-	-	18,466	18,466
241	338.29 (1)	Accesssry Elec Equip.		-	-	-	88.60%	-	97,931	-	-	-	-	-	97,931	97,931
242	338.31 (1)	Computer Software		-	-	-	88.60%	-	51	-	-	-	-	-	51	51
243	338.33 (1)	Misc Power Plant Equip		-	-	-	88.60%	-	60,980	-	-	-	-	-	60,980	60,980
244	340	Land and Land Rights		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
245	341	Structures and Improvements		434,224	-	434,224	88.60%	384,743	(384,743)	-	-	-	-	-	(384,743)	-
246	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
247	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
248	344	Generators		9,881,658	-	9,881,658	88.60%	8,755,606	(8,755,606)	-	-	-	-	-	(8,755,606)	-
249	345	Accessory Electric Equipment		201,666	-	201,666	88.60%	178,686	(178,686)	-	-	-	-	-	(178,686)	0
250	346	Miscellaneous Power Plant Equipment		45,345	-	45,345	88.60%	40,177	(40,177)	-	-	-	-	-	(40,177)	0
251		<u>Total Kings Point:</u>		10,562,893	-	10,562,893		9,359,212	5,568,603	-	-	-	-	-	5,568,603	14,927,815
252		<u>Total Other Production w/Wind:</u>		241,113,658	-	241,113,658		213,314,426	42,373,456	-	-	-	-	-	42,373,456	255,687,882

The Empire District Electric Company

Test Year Ending September 30, 2023

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WP 3.2 - Accumulated Depreciation/Amortization - True-Up Direct

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Test Year Allocations (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions (i)	RB ADJ 2 Common Plant Removal (j)	RB ADJ 3 Accum. Depr. Update (k)	RB ADJ 4 Accum. Amort. Update (l)	RB ADJ 11 Environmental Costs (m)	RB ADJ 13 Removal of Onsolve (n)	Total Missouri Pro Forma Adjustments (o) = (i) thru (n)	Total Missouri Pro Forma Ending Balance (p) = (h) + (o)
253	340-346	Misc Other Production Plant		-	-	-	88.42%	-	-	-	-	-	-	-	-	-
254	347	Asset Retirement Costs		-	-	-		-	-	-	-	-	-	-	-	-
255		<u>Total Asset Retirement Costs</u>		-	-	-		-	-	-	-	-	-	-	-	-
256		<u>Total Other Production:</u>		241,113,658	-	241,113,658		213,314,426	42,373,456	-	-	-	-	-	42,373,456	255,687,882
257		<u>Total Production Plant:</u>		433,586,184	-	433,586,184		387,825,552	52,332,901	-	-	-	(7,348,995)	-	44,983,906	432,809,458
TRANSMISSION PLANT																
258	350	Land and Land Rights	PIS 09-2023	-	-	-	84.04%	-	-	-	-	-	-	-	-	-
259	352	Structures and Improvements		1,107,337	-	1,107,337	84.04%	930,637	206,441	-	-	-	-	-	206,441	1,137,078
260	352	Structures and Improvements (latan)		46,335	-	46,335	84.04%	38,941	(131)	-	-	-	-	-	(131)	38,810
261	353	Station Equipment		51,587,719	-	51,587,719	84.04%	43,355,769	(43,355,496)	-	-	-	-	-	(43,355,496)	273
262	353	Station Equipment (latan)		366,670	-	366,670	84.04%	308,160	46,124,053	-	-	-	-	-	46,124,053	46,432,213
263	354	Towers & Fixtures		796,817	-	796,817	84.04%	669,667	(350,841)	-	-	-	-	-	(350,841)	318,826
264	355	Poles & Fixtures		40,138,195	-	40,138,195	84.04%	33,733,267	(33,557,018)	-	-	-	-	-	(33,557,018)	176,249
265	356	Overhead Conductor		30,973,903	-	30,973,903	84.04%	26,031,338	14,572,142	-	-	-	-	-	14,572,142	40,603,481
266	350-356	Misc Transmission Plant		-	-	-	84.04%	-	26,742,446	-	-	-	-	-	26,742,446	26,742,446
267		<u>Total Transmission Plant - Non-Wind:</u>		125,016,976	-	125,016,976		105,067,780	10,381,596	-	-	-	-	-	10,381,596	115,449,376
268	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-	-
269	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
270	353	Station Equipment		142,773	-	142,773	88.60%	126,504	267,247	-	-	-	-	-	267,247	393,751
271	354	Towers & Fixtures		-	-	-	88.60%	-	14,305	-	-	-	-	-	14,305	14,305
272	355	Poles & Fixtures		547,156	-	547,156	88.60%	484,806	95,088	-	-	-	-	-	95,088	579,894
273	356	Overhead Conductors & Devices		447,232	-	447,232	88.60%	396,268	108,069	-	-	-	-	-	108,069	504,337
274		<u>Total Neosho Ridge:</u>		1,137,162	-	1,137,162		1,007,578	484,709	-	-	-	-	-	484,709	1,492,287
275	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-	-
276	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
277	353	Station Equipment		103,733	-	103,733	88.60%	91,912	117,683	-	-	-	-	-	117,683	209,595
278	354	Towers & Fixtures		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
279	355	Poles & Fixtures		144,278	-	144,278	88.60%	127,837	56,191	-	-	-	-	-	56,191	184,028
280	356	Overhead Conductors & Devices		119,500	-	119,500	88.60%	105,883	48,850	-	-	-	-	-	48,850	154,733
281		<u>Total North Fork Ridge:</u>		367,511	-	367,511		325,631	222,725	-	-	-	-	-	222,725	548,357
282	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-	-
283	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-	-	-	-
284	353	Station Equipment		72,639	-	72,639	88.60%	64,362	110,279	-	-	-	-	-	110,279	174,641
285	354	Towers & Fixtures		-	-	-	88.60%	-	27,626	-	-	-	-	-	27,626	27,626
286	355	Poles & Fixtures		278,361	-	278,361	88.60%	246,641	112,065	-	-	-	-	-	112,065	358,705
287	356	Overhead Conductors & Devices		227,519	-	227,519	88.60%	201,593	115,770	-	-	-	-	-	115,770	317,363
288		<u>Total Kings Point:</u>		578,519	-	578,519		512,595	365,741	-	-	-	-	-	365,741	878,335
289		<u>Total Transmission Plant w/Wind:</u>		127,100,167	-	127,100,167		106,913,584	11,454,770	-	-	-	-	-	11,454,770	118,368,355
DISTRIBUTION PLANT																
290	360	Land and Land Rights	PIS 09-2023	-	-	-	86.52%	-	-	-	-	-	-	-	-	-
291	361	Structures		8,860,093	(2,422,585)	6,437,508	86.52%	5,569,810	1,211,896	-	-	-	-	-	1,211,896	6,781,707
292	362	Station Equipment		45,333,695	-	45,333,695	86.52%	39,223,264	3,837,154	-	-	-	-	-	3,837,154	43,060,418
293	363.01	(1) Computer Hardware		-	-	-	86.52%	-	12,627	(499)	-	-	-	-	12,128	12,128
294	363.02	(1) Computer Software - 0%		-	-	-	86.52%	-	299,701	(1,305)	-	-	-	-	298,396	298,396
295	363.02	(1) Computer Software - 10%		-	-	-	86.52%	-	202,494	-	-	-	-	-	202,494	202,494
296	363.02	(1) Computer Software - 14.29%		-	-	-	86.52%	-	1,264,599	-	-	-	-	-	1,264,599	1,264,599
297	363.02	(1) Computer Software - 20%		-	-	-	86.52%	-	4,177,660	(373)	-	-	-	-	4,177,287	4,177,287
298	364	Poles & Fixtures		133,235,792	-	133,235,792	86.52%	115,277,227	2,637,544	-	-	-	-	-	2,637,544	117,914,771
299	365	Overhead Conductor		134,151,706	-	134,151,706	86.52%	116,069,686	6,986,929	-	-	-	-	-	6,986,929	123,056,615
300	366	Underground Conduit		27,219,123	-	27,219,123	86.52%	23,550,316	4,330,709	-	-	-	-	-	4,330,709	27,881,025
301	367	Underground Conductor		47,469,381	-	47,469,381	86.52%	41,071,085	1,288,447	-	-	-	-	-	1,288,447	42,359,532
302	368	Transformers		53,992,378	-	53,992,378	86.52%	46,714,861	2,117,589	-	-	-	-	-	2,117,589	48,832,450
303	369	Services		81,109,292	-	81,109,292	86.52%	70,176,745	1,805,433	-	-	-	-	-	1,805,433	71,982,179
304	370	Meters		(11,654,814)	-	(11,654,814)	86.52%	(10,083,887)	614,150	-	-	-	-	-	614,150	(9,469,736)
305	370.1	Meters - AMI		2,241,086	-	2,241,086	86.52%	1,939,015	2,318,178	-	-	-	-	-	2,318,178	4,257,192
306	371	Install on Customers Premises		14,710,451	-	14,710,451	86.52%	12,727,661	(1,068,736)	-	-	-	-	-	(1,068,736)	11,658,925
307	371.1	EV Chargers on Cust Prem		55,613	-	55,613	100.00%	55,613	21,317	-	-	-	-	-	21,317	76,930
308	371.2	EV Chargers Residential		192	-	192	100.00%	192	1,392	-	-	-	-	-	1,392	1,584
309	371.3	EV Charges Ready		467	-	467	100.00%	467	22,152	-	-	-	-	-	22,152	22,619
310	371.4	EV Charges Commercial		-	-	-	100.00%	-	-	-	-	-	-	-	-	-
311	371.5	EV Charges School		228	-	228	100.00%	228	1,797	-	-	-	-	-	1,797	2,025
312	373	Street Lighting & Signal Systems		5,331,172	-	5,331,172	86.52%	4,612,595	(857,823)	-	-	-	-	-	(857,823)	3,754,772

The Empire District Electric Company
Test Year Ending September 30, 2023
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WP 3.2 - Accumulated Depreciation/Amortization - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 3 Accum. Depr. Update	RB ADJ 4 Accum. Amort. Update	RB ADJ 11 Environmental Costs	RB ADJ 13 Removal of Onsolve	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o) = (i) thru (n)	(p) = (h) + (o)
313	375	Charging Stations		-		-	100.00%	-	-	-	-	-	-	-	-	-
314	360-375	Misc Distribution Plant		-		-	86.52%	-	-	-	-	-	-	-	-	-
315		Total Distribution Plant:		542,055,854	(2,422,585)	539,633,269		466,904,879	31,225,208	(2,177)	-	-	-	-	31,223,032	498,127,910
GENERAL PLANT																
316	389	Land	PIS 09-2023	-	-	-	86.98%	-	-	-	-	-	-	-	-	-
317	390	Structures		8,618,978	2,422,585	11,041,563	86.98%	9,604,287	671,088	(1,051,207)	-	-	-	-	(380,119)	9,224,168
318	391	Furniture		2,122,625	-	2,122,625	86.98%	1,846,324	289,735	(270,235)	-	-	-	-	19,500	1,865,824
319	391	Lease		-	-	-	86.98%	-	-	-	-	-	-	-	-	-
320	391C	Computer Equipment		6,115,295	-	6,115,295	86.98%	5,319,270	(5,319,270)	-	-	-	-	-	(5,319,270)	(0)
321	391L5	Furniture Lease		(3,831)	-	(3,831)	86.98%	(3,333)	3,333	-	-	-	-	-	3,333	-
322	392	Transportation Equipment		6,535,722	-	6,535,722	86.98%	5,684,970	(38,538)	-	-	-	-	-	(38,538)	5,646,432
323	393	Stores Equipment		507,211	-	507,211	86.98%	441,188	99,450	-	-	-	-	-	99,450	540,638
324	394	Tools		3,454,152	-	3,454,152	86.98%	3,004,526	345,488	-	-	-	-	-	345,488	3,350,014
325	395	Lab Equipment		484,640	-	484,640	86.98%	421,555	139,597	-	-	-	-	-	139,597	561,152
326	396	Power Operated Equipment		4,432,431	-	4,432,431	86.98%	3,855,463	2,326,122	-	-	-	-	-	2,326,122	6,181,585
327	397	Communication		3,483,329	-	3,483,329	86.98%	3,029,906	(3,029,906)	-	-	-	-	-	(3,029,906)	-
328	397.01	(1) Computer Hardware		-	-	-	86.98%	-	3,102,966	(399,689)	-	-	-	-	2,703,277	2,703,277
329	397.01	(1) Computer Hardware - Lease		-	-	-	86.98%	-	89,703	-	-	-	-	-	89,703	89,703
330	397.02	(1) Computer Software - 0%		-	-	-	86.98%	-	27,235,636	(3,126,964)	-	-	-	-	24,108,673	24,108,673
331	397.02	(1) Computer Software - 10%		-	-	-	86.98%	-	3,582,599	(256,383)	-	-	-	-	3,326,216	3,326,216
332	397.02	(1) Computer Software - 14.29%		-	-	-	86.98%	-	1,781,956	(245,227)	-	-	-	-	1,536,729	1,536,729
333	397.02	(1) Computer Software - 16.67%		-	-	-	86.98%	-	1,527,716	(223,274)	-	-	-	-	1,304,442	1,304,442
334	397.02	(1) Computer Software - 20%		-	-	-	86.98%	-	8,173,875	(760,558)	-	-	-	(26,617)	7,386,700	7,386,700
335	397.02	(1) Computer Software - 25%		-	-	-	86.98%	-	231,654	(33,856)	-	-	-	-	197,798	197,798
336	397.02	(1) Computer Software - 33.33%		-	-	-	86.98%	-	1,013,521	(101,969)	-	-	-	-	911,552	911,552
337	397.02	(1) Computer Software - 5%		-	-	-	86.98%	-	5,960,902	(32,566)	-	-	-	-	5,928,336	5,928,336
338	397.03	(1) Communication Equipment		-	-	-	86.98%	-	3,374,990	(257,915)	-	-	-	-	3,117,076	3,117,076
339	398	Misc. Equipment		178,808	-	178,808	86.98%	155,533	11,496	(12,556)	-	-	-	-	(1,060)	154,473
340	389-398	Misc General Plant		-	-	-	86.98%	-	-	-	-	-	-	-	-	-
341		Total General Plant:		35,929,360	2,422,585	38,351,945		33,359,688	51,574,114	(6,772,399)	-	-	-	(26,617)	44,775,097	78,134,785
342		Total Accumulated Depreciation:	Schedule 3	\$ 1,193,765,465	\$ -	\$ 1,193,765,465		\$ 1,042,983,698	\$ 108,875,507	\$ (6,774,576)	\$ -	\$ -	\$ (7,348,995)	\$ (26,617)	\$ 94,725,319	\$ 1,137,709,017
								Check	-	-	-	-	-	-	-	-

Footnote:

* - A portion of Kodiak plant is being reallocated so that it is allocated across the jurisdictions instead of being 100% direct allocated to Missouri as it serves more than just the Missouri jurisdiction.

Source: See reference column (c).

Purpose: To present the plant in service for the test year and the pro forma balance.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.3 - Cash Working Capital - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Test Year Allocations (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	RB ADJ 5 Cash Working Capital (h)	Total Missouri Pro Forma Ending Balance (i) = (g) + (h)
<u>CASH WORKING CAPITAL</u>									
1			<u>Total Cash Working Capital:</u>	Schedule 3	<u>\$ -</u>	Direct Assigned	<u>\$ -</u>	<u>\$ (6,846,041)</u>	<u>\$ (6,846,041)</u>

Source: See reference column (d).

Purpose: To present the cash working capital for the test year which are included in the rate base schedule.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.4 - Prepayments - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Test Year Allocations (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	RB ADJ 6 13 Month Average (h)	Total Missouri Pro Forma Adjustments (i) = (h)	Total Missouri Pro Forma Ending Balance (j) = (g) + (i)
PREPAYMENTS										
1	165	165000	<u>Prepayments:</u>	TB 09-2023	\$ -	87.00%	\$ -	\$ 138,243	\$ 138,243	\$ 138,243
2	165	165100	<u>Insurance Prepayments:</u>	TB 09-2023	3,759,573	87.00%	3,270,834	(831,273)	(831,273)	2,439,561
3	165	165200	<u>Interest Prepayments:</u>	TB 09-2023	-	87.00%	-	-	-	-
4			<u>Fuel Prepayments:</u>							
5	165	165400	Fuel	TB 09-2023	1,115,252	87.00%	970,271	(202,454)	(202,454)	767,817
6	165	165500	Purchased Power	↓	1,370,000	87.00%	1,191,902	(97,046)	(97,046)	1,094,856
7			<u>Total Fuel Prepayments:</u>		2,485,252		2,162,173	(299,500)	(299,500)	1,862,673
8			<u>Other Prepayments:</u>							
9	165	165300	Other	TB 09-2023	1,304,962	87.00%	1,135,319	643,973	643,973	1,779,292
10	165	165350	Working Funds Iatan		1,633,368	87.00%	1,421,033	(155,250)	(155,250)	1,265,783
11	165	165351	Working Funds Plum Point		857,280	87.00%	745,835	(6,798)	(6,798)	739,036
12	165	165352	KCP&L Land Lease		119,036	87.00%	103,561	(3,775)	(3,775)	99,786
13	165	165600	Plum Point		1,182,214	87.00%	1,028,528	(440,495)	(440,495)	588,033
14	165	165800	Fleet Card		59,472	87.00%	51,740	(51,740)	(51,740)	-
15	165	165900	Riverton Deferred Maintenance		15,734	87.00%	13,689	40,200	40,200	53,889
16	165	165910	Wind	↓	-	87.00%	-	-	-	-
17			<u>Total Other Prepayments:</u>		5,172,066		4,499,704.63	26,115	26,115	4,525,819
18			<u>Total Prepayments:</u>	Schedule 3	\$ 11,416,891		\$ 9,932,712	\$ (966,416)	\$ (966,416)	\$ 8,966,296

Check -

Source: See reference column (d).

Purpose: To present the prepayments for the test year and pro forma balance which are included in the rate base schedule.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.5 - Materials, Supplies, and Fuel Inventories - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Ending Balance (g) = (e) + (f)	Missouri Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	RB ADJ 6 13 Month Average (j)	RB ADJ 7 Fuel Inventories (k)	RB ADJ 12 Removal of Severance (l)	Total Missouri Pro Forma Adjustments (m) = (j) thru (l)	Total Missouri Pro Forma Ending Balance (n) = (i) + (m)
<u>MATERIALS, SUPPLIES, & FUEL INVENTORIES</u>														
1			Fuel:											
2	151	151058	Maintenance of Railroad	TB 09-2023	\$ -	\$ -	\$ -	88.28%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	151	151059	Rail Car Maintenance		-	-	-	88.28%	-	-	-	-	-	-
4	151	151060	Lease of Railcars		-	-	-	88.28%	-	-	-	-	-	-
5	151	151100	Coal		6,377,200	-	6,377,200	88.28%	5,629,474	-	(1,736,983)	-	(1,736,983)	3,892,491
6	151	151101	KCS Freight Adjustments		-	-	-	88.28%	-	-	-	-	-	-
7	151	151110	Dep-Asbury Unit Train		-	-	-	88.28%	-	-	-	-	-	-
8	151	151130	Dep-Plum Point Unit Train		-	-	-	88.28%	-	-	-	-	-	-
9	151	151200	Distillate Oil		16,318,511	-	16,318,511	88.28%	14,405,168	-	(14,367)	-	(14,367)	14,390,801
10	151	151300	Tires		-	-	-	88.28%	-	-	-	-	-	-
11	151	151548	Natural Gas - Park and Loan		0	-	0	88.28%	0	-	205,719	-	205,719	205,719
12	152	152000	Fuel stock expenses undistributed (Major only):		-	-	-	88.28%	-	-	10,552	-	10,552	10,552
13	152	152057	Fuel Stock Expense - Coal		-	-	-	88.28%	-	-	-	-	-	-
14	152	152100	Fuel Exp Undist Coal		-	-	-	88.28%	-	-	-	-	-	-
15			<u>Total Fuel Inventory:</u>		22,695,710	-	22,695,710		20,034,642	-	(1,535,079)	-	(1,535,079)	18,499,563
16			<u>T&D Materials:</u>											
17	154	154000	Material	TB 09-2023	54,369,861	-	54,369,861	87.00%	47,301,858	17,570,560	-	-	17,570,560	64,872,418
18	154	154100	Minor Material Undistributed		1,501,445	-	1,501,445	87.00%	1,306,260	(139,269)	-	-	(139,269)	1,166,991
19	154	154700	Bulk Fuel Inventory - Kodiak		91,006	-	91,006	87.00%	79,175	15,086	-	-	15,086	94,261
20			<u>Total T&D Materials:</u>		55,962,312	-	55,962,312		48,687,293	17,446,377	-	-	17,446,377	66,133,670
21			<u>Other Production Materials:</u>											
22	154	154910	Generation Parts & Mat-Elect	TB 09-2023	6,061,657	-	6,061,657	88.50%	5,364,339	(4,952,001)	-	-	(4,952,001)	412,338
23	154	154911	SLCC Inv Cr-WGI Portion		(2,424,983)	-	(2,424,983)	88.50%	(2,146,019)	63,810	-	-	63,810	(2,082,209)
24	154	154950	Ammonia Inventory		3,222	-	3,222	88.50%	2,851	1,786	-	-	1,786	4,637
25	154	154951	Limestone Inventory		41,346	-	41,346	88.50%	36,590	(2,068)	-	-	(2,068)	34,522
26	154	154952	Activated Carbon Inventory		16,327	-	16,327	88.50%	14,449	3,192	-	-	3,192	17,640
27	154	154980	Stock Material - Iatan		4,014,008	-	4,014,008	88.50%	3,552,246	372,474	-	-	372,474	3,924,720
28	154	154990	Inventory - Plum Point		944,718	-	944,718	88.50%	836,040	113,819	-	-	113,819	949,860
29	158	158100	Emission Allowance Inventory		93,725	-	93,725	88.50%	82,943	(14,948)	-	-	(14,948)	67,995
30	158	158400	Unbundled Environmental Credits Inventory		-	-	-	88.50%	-	15,499	-	-	15,499	15,499
31			<u>Total Other Production Materials:</u>		8,750,019	-	8,750,019		7,743,438	(4,398,437)	-	-	(4,398,437)	3,345,001
32			<u>Stores Expenses:</u>	TB 09-2023	-	-	-	87.00%	-	-	-	-	-	-
33	163	163000	Stores Expense Undist (Major Only)		-	-	-	87.00%	-	5,482	-	-	5,482	5,482
34	163	163001	Mgmt & Admin - Stores		411	-	411	87.00%	358	6,466	-	-	6,466	6,824
35	163	163081	Asbury Stores Expense		-	-	-	87.00%	-	390	-	-	390	390
36	163	163087	State Line CC Stores Exp		-	-	-	87.00%	-	-	-	-	-	-
37	163	163100	Stores Expense - T & D		5,671	-	5,671	87.00%	4,934	(13,820)	-	-	(13,820)	(8,886)
38	163	163327	Stores Activities Regular Time		-	-	13,987	87.00%	12,169	(7,207)	-	-	(7,207)	4,962
39	163	163996	Inventory Reconciliation		(12,579)	-	(12,579)	87.00%	(10,944)	6,773	-	-	6,773	(4,171)
40	163	163997	Inventory Cost Adj Default		204	-	204	87.00%	178	(110)	-	-	(110)	68
41	163	163999	Inventory Default Errors		(41,542)	-	(41,542)	87.00%	(36,141)	22,368	-	-	22,368	(13,774)
42			<u>Total Stores Expenses:</u>		(33,847)	-	(33,847)		(29,447)	20,342	-	-	20,342	(9,106)
43			<u>Clearing Accounts:</u>											
44	184	184000	Clearing Accounts	TB 09-2023	-	-	-	87.00%	-	57,260	-	-	57,260	57,260
45	184	184013	Purchasing Gas Clearing		-	-	-	87.00%	-	-	-	-	-	-
46	184	184014	Energy Imbalance Rev Clearing		-	-	-	87.00%	-	-	-	-	-	-
47	184	184015	IM SPP Clearing Account		-	-	-	87.00%	-	484,233	-	-	484,233	484,233
48	184	184016	Payroll Clearing - Ceridian		-	-	-	87.00%	-	11	-	-	11	11
49	184	184018	Yr End Parking Lot Capital		-	-	-	87.00%	-	-	-	-	-	-
50	184	184101	Setting New Meters		-	-	-	87.00%	-	-	-	-	-	-
51	184	184169	Underground Transformers - New		-	-	-	87.00%	-	-	-	-	-	-
52	184	184220	Two Way Radio Expenses		-	-	-	87.00%	-	-	-	-	-	-
53	184	184230	Cellular Phone Expenses		1,323	-	1,323	87.00%	1,151	1,040	-	-	1,040	2,191
54	184	184242	Pbx Switchboard		885	-	885	87.00%	770	(194)	-	-	(194)	576
55	184	184243	Telephone Exp-Bld Serv		(107)	-	(107)	87.00%	(93)	(1,695)	-	-	(1,695)	(1,788)
56	184	184301	Conv & Sem - Transportation		2,464	-	2,464	87.00%	2,143	(2,143)	-	-	(2,143)	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.5 - Materials, Supplies, and Fuel Inventories - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company		Total Company	Missouri	Total Missouri	RB ADJ 6	RB ADJ 7	RB ADJ 12	Total Missouri	Total Missouri	
					Test Year Ending Balance	Reclass	Reclassified Ending Balance	Test Year Allocations	Test Year Ending Balance	13 Month Average	Fuel Inventories	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance	
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m) = (j) thru (l)	(n) = (i) + (m)	
57	184	184305	Safety Expenses-Transp		-	-	-	87.00%	-	-	-	-	-	-	
58	184	184306	Equipment Rental - Transp		-	-	-	87.00%	-	-	-	-	-	-	-
59	184	184311	Vehicle Maint - Cars		423	-	423	87.00%	368	(889)	-	-	-	(889)	(521)
60	184	184312	Veh Maint - 1/2 Ton Trucks		1,363	-	1,363	87.00%	1,186	(24,442)	-	-	-	(24,442)	(23,256)
61	184	184313	Veh Maint-3/4 1 & 1 1/2 Ton		5,322	-	5,322	87.00%	4,630	(88,990)	-	-	-	(88,990)	(84,360)
62	184	184314	Veh Maint 2 2 1/2 3 & Flatbeds		-	-	-	87.00%	-	(49)	-	-	-	(49)	(49)
63	184	184321	Veh Maint - Line Trucks		16	-	16	87.00%	14	(23,650)	-	-	-	(23,650)	(23,637)
64	184	184322	Veh Maint-Aerial Basket Trucks		20,427	-	20,427	87.00%	17,771	(34,698)	-	-	-	(34,698)	(16,927)
65	184	184323	Veh Maint - Crane Trucks		-	-	-	87.00%	-	-	-	-	-	-	-
66	184	184330	Veh Maint - Reliab Trucks		-	-	-	87.00%	-	-	-	-	-	-	-
67	184	184331	Mgmt & Admin - Transp		3,675	-	3,675	87.00%	3,197	(2,366)	-	-	-	(2,366)	832
68	184	184332	Misc Garage Expenses		330	-	330	87.00%	288	(13,529)	-	-	-	(13,529)	(13,241)
69	184	184341	Dot Expenses (State & Federal)		-	-	-	87.00%	-	-	-	-	-	-	-
70	184	184342	Cdl License & Physicals		321	-	321	87.00%	279	(279)	-	-	-	(279)	-
71	184	184345	Dot Related Expenses		-	-	-	87.00%	-	-	-	-	-	-	-
72	184	184346	Miscro Software - Transp		-	-	-	87.00%	-	-	-	-	-	-	-
73	184	184392	Transp Clring - Light Duty-Gas		(4,653)	-	(4,653)	87.00%	(4,048)	23,261	-	-	-	23,261	19,212
74	184	184413	FAS87 Pension - Capitalized		138,144	-	138,144	87.00%	120,185	(120,185)	-	-	-	(120,185)	-
75	184	184415	FAS106 HC - Capitalized (GAAP)		70,856	-	70,856	87.00%	61,645	(61,645)	-	-	-	(61,645)	-
76	184	184416	Healthcare - Capitalized		286,386	-	286,386	87.00%	249,157	(249,157)	-	-	-	(249,157)	-
77	184	184420	Admin & General Clearing		-	-	-	87.00%	-	-	-	-	-	-	-
78	184	184421	401 K Capitalized		-	-	-	87.00%	-	-	-	-	-	-	-
79	184	184422	Admin & Gen Clearing - EDG		-	-	-	87.00%	-	-	-	-	-	-	-
80	184	184490	Clearing FICA Asset Portion		135,039	-	135,039	87.00%	117,485	(117,485)	-	-	-	(117,485)	-
81	184	184491	Clear FUI to Assets		70	-	70	87.00%	61	(61)	-	-	-	(61)	-
82	184	184492	Clear SUI to Assets		79	-	79	87.00%	69	(69)	-	-	-	(69)	-
83	184	184494	Holding Acct Inj & Dam Alloc		-	-	-	87.00%	-	-	-	-	-	-	-
84	184	184495	Clearing - Wind Transaction Rev		-	-	-	87.00%	-	-	-	-	-	-	-
85	184	184500	Clearing for Kodiak Maint Exp		(3,713)	-	(3,713)	87.00%	(3,230)	(13,918)	-	-	-	(13,918)	(17,148)
86	184	184505	Clearing for Ozark Maint Exp		55	-	55	87.00%	48	(494)	-	-	-	(494)	(446)
87	184	184510	Shop Test-New 3 Phase Meters		-	-	-	87.00%	-	-	-	-	-	-	-
88	184	184519	Shop Test New Sgl Phase Mtrs		-	-	-	87.00%	-	-	-	-	-	-	-
89	184	184523	Wire Reclamation		-	-	-	87.00%	-	-	-	-	-	-	-
90	184	184542	Misc Material		-	-	-	87.00%	-	-	-	-	-	-	-
91	184	184620	Const Clearing Line Oper		500,975	-	500,975	87.00%	435,849	(569,446)	-	-	-	(569,446)	(133,597)
92	184	184621	T&D Budget Preparation		18,491	-	18,491	87.00%	16,087	(1,062,148)	-	-	-	(1,062,148)	(1,046,061)
93	184	184622	Maintain Construction Standard		8,789	-	8,789	87.00%	7,647	(1,931)	-	-	-	(1,931)	5,716
94	184	184630	Construction Clearing Prod		8,849	-	8,849	87.00%	7,699	(2,108)	-	-	-	(2,108)	5,591
95	184	184661	Construction Clearing Water		-	-	-	87.00%	-	-	-	-	-	-	-
96	184	184810	Continuing Property Records		-	-	-	87.00%	-	-	-	-	-	-	-
97	184	184812	Continuing Prop Recs - Fiber		-	-	-	87.00%	-	-	-	-	-	-	-
98	184	184890	E E I Dues Cleared		69,663	-	69,663	87.00%	60,607	33,577	-	-	-	33,577	94,184
99	184	184915	Small Tools		6,780	-	6,780	87.00%	5,898	(2,347)	-	-	-	(2,347)	3,551
100	184	184920	Yr End Parking Lot Capital		289,666	-	289,666	87.00%	252,010	(251,972)	-	-	-	(251,972)	38
101	184	184XXX	Severenace		-	-	-	87.00%	-	-	-	-	(55,929)	(55,929)	(55,929)
102			Total Clearing Accounts:			1,561,918	-	1,561,918		1,358,871	(2,046,510)	-	(55,929)	(2,102,439)	(743,568)
103			Total Materials, Supplies, & Fuel Inventories:		Schedule 3	\$ 88,936,112	\$ -	\$ 88,936,112		\$ 77,794,797	\$ 11,021,771	\$ (1,535,079)	\$ (55,929)	\$ 9,430,763	\$ 87,225,560

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Source: See reference column (d).

Purpose: To present the materials, supplies, and fuel inventory amounts for the test year and pro forma balance which are included in the rate base schedule.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.6 - Customer Deposits - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	RB AD1.6 13 Month Average (j)	Total Missouri Pro Forma Ending Balance (k) = (i) + (j)
CUSTOMER DEPOSITS											
1	235	235000	Customer Deposits	TB 09-2023	\$ (17,328,937)	\$ -	\$ (17,328,937)	Direct Assigned	\$ (15,839,528)	\$ 377,796	\$ (15,461,733)
2			Total Customer Deposits:	Schedule 3	\$ (17,328,937)	\$ -	\$ (17,328,937)		\$ (15,839,528)	\$ 377,796	\$ (15,461,733)

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Source: See reference column (d).

Purpose: To present the customer deposit amounts for the test year and pro forma balance which are included in the rate base schedule.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.7 - Customer Advances - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Test Year Allocations (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	RB ADJ 6 13 Month Average (h)	Total Missouri Pro Forma Ending Balance (i) = (g) + (h)
CUSTOMER ADVANCES									
1	252	252100	Customer Advances For Construction-Electric	TB 09-2023	\$ (1,561,542)	Direct Assigned	\$ (1,502,850)	\$ 340,109	\$ (1,162,741)
2	252	252110	Cash Advances for Subdivision Construction - Electric	↓	(7,127,089)	Direct Assigned	(7,127,089)	(530,111)	(7,657,200)
3			Total Customer Advances:	Schedule 3	\$ (8,688,631)		\$ (8,629,939)	\$ (190,002)	\$ (8,819,941)

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Source: See reference column (d).

Purpose: To present the customer advance amounts for the test year and the pro forma balance which are included in the rate base schedule.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.8 - Regulatory Assets - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Non-Cash Item/ Non Electric (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	RB ADJ 9 Reg. Asset Update (j)	Total Missouri Pro Forma Ending Balance (k) = (i) + (j)
REGULATORY ASSETS											
1	182	182303	Arkansas DSM Reg Asset	TB 09-2023	\$ (946,572)	\$ 946,572	\$ -	0.00%	\$ -	\$ -	\$ -
2	182	182308	Iatan Deferred Carrying Costs		3,629,105	-	3,629,105	100.00%	3,629,105	(127,094)	3,502,012
3	182	182309	Kansas DSM Reg Asset		-	-	-	0.00%	-	-	-
4	182	182310	Missouri DSM Reg Asset		-	-	-	0.00%	-	-	-
5	182	182311	Deferred Tax Asset-Fas 109		4,979,423	(4,979,423)	-	0.00%	-	-	-
6	182	182317	Loss int swap 5.8% Nte 7-1-35		538,975	(538,975)	-	0.00%	-	-	-
7	182	182318	Cust Programs Collaborative		1,591,252	-	1,591,252	100.00%	1,591,252	(947,961)	643,291
8	182	182319	Reg Asset-Equity AFUDC		11,518,472	(11,518,472)	-	0.00%	-	-	-
9	182	182320	Deferred KS Fuel Cost		812,688	(812,688)	-	0.00%	-	-	-
10	182	182321	Recovery KS Fuel Cost		-	-	-	0.00%	-	-	-
11	182	182324	KS 2007 Ice Storm Def Charges		16,969	(16,969)	-	0.00%	-	-	-
12	182	182325	KS 2007 Ice Storm Carrying Cst		3,302	(3,302)	-	0.00%	-	-	-
13	182	182326	EDG DSM Costs GR-2009-0434		-	-	-	0.00%	-	-	-
14	182	182329	MEEIA Energy Efficiency Costs		3,756,314	-	3,756,314	100.00%	3,756,314	(3,756,314)	-
15	182	182331	MO PlumPt Df Chgs ER-2010-0130		93,637	-	93,637	100.00%	93,637	(2,980)	90,656
16	182	182332	MO IatanII Df Chg ER-2010-0130		1,983,772	-	1,983,772	100.00%	1,983,772	(67,242)	1,916,530
17	182	182337	May 2011 Tornado Strm Deferral		-	-	-	100.00%	-	-	-
18	182	182338	MO 2011 Tornado Depr Deferral		-	-	-	100.00%	-	-	-
19	182	182339	May 2011 Tornado Carrying Cost		-	-	-	100.00%	-	-	-
20	182	182343	PeopleSoft Costs ER-2011-0004		-	-	-	100.00%	-	-	-
21	182	182344	LowInc Rate Pilot ER-2016-002		329,027	-	329,027	100.00%	329,027	(11,630)	317,397
22	182	182347	Bank Credit Fees ER-2012-0345		-	-	-	0.00%	-	-	-
23	182	182348	Vegatation Tracker ER-2012-0345		-	-	-	100.00%	-	-	-
24	182	182350	Reg Asset - Asset Retire Oblig		25,105,226	(25,105,226)	-	0.00%	-	-	-
25	182	182353	MO Pension-FAS87 Expense		-	-	-	100.00%	-	-	-
26	182	182356	FAS158 Pen Reg Asset		312,990	(312,990)	-	0.00%	-	-	-
27	182	182357	FAS158 OPEB Reg Asset		1,181,724	(1,181,724)	-	0.00%	-	-	-
28	182	182358	MO FAS106 Reg Asset		-	-	-	100.00%	-	-	-
29	182	182359	Reg Pension Costs Amortization		7,044,457	-	7,044,457	100.00%	7,044,457	(643,590)	6,400,867
30	182	182360	Kansas OPEB Tracker		215,151	(215,151)	-	0.00%	-	-	-
31	182	182361	MO FAS 106 Under Recd Amt		-	-	-	0.00%	-	-	-
32	182	182362	Deferred MO Fuel Cost		2,282,108	(2,282,108)	-	0.00%	-	-	-
33	182	182363	Recovery MO Fuel Cost		19,699,075	(19,699,075)	-	0.00%	-	-	-
34	182	182364	Reg Asset - Unrealized Deriv		-	-	-	0.00%	-	-	-
35	182	182366	ITC Tax Basis Reduction -Iatan		3,938,182	(3,938,182)	-	0.00%	-	-	-
36	182	182367	KS pension - FAS87 Expense		-	-	-	0.00%	-	-	-
37	182	182369	OK Pension Under Recovered Amt		256,917	-	256,917	0.00%	-	-	-
38	182	182370	OK Pension Cost Amort		178,264	-	178,264	0.00%	-	-	-
39	182	182371	OK OPEB Under Recovered Amt		170,654	-	170,654	0.00%	-	-	-
40	182	182373	Deferred OK Fuel Costs		39,572	(39,572)	-	0.00%	-	-	-
41	182	182377	MO Solar Initiative		5,374,634	-	5,374,634	100.00%	5,374,634	951,880	6,326,514
42	182	182378	IatanII OM Tracker ER2014-0351		-	-	-	0.00%	-	-	-
43	182	182379	IatCom OM Tracker ER2014-0351		-	-	-	0.00%	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.8 - Regulatory Assets - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company	Non-Cash Item/ Non Electric	Total Company	Missouri Test Year Allocations	Total Missouri	RB ADJ 9	Total Missouri
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Reg. Asset Update	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)
44	182	182381	PP O&M Tracker ER2014-0351		-	-	-	0.00%	-	-	-
45	182	182382	Riv 12 LTM Tracker ER2014-0351		5,424,767	-	5,424,767	100.00%	5,424,767	(5,424,767)	-
46	182	182383	SolarRB to Amrt ER-2016-0023		13,443,412	-	13,443,412	100.00%	13,443,412	(3,367,373)	10,076,039
47	182	182384	Reg Asset EDE Pension Acquistn		27,494,252	(27,494,252)	-	0.00%	-	-	-
48	182	182385	Reg Asset EDE OPEB Aquistn		-	-	-	0.00%	-	-	-
49	182	182388	KS Pension Costs Amortization		349,613	(349,613)	-	0.00%	-	-	-
50	182	182389	KS OPEB Costs Amortization		69,946	(69,946)	-	0.00%	-	-	-
51	182	182390	LIAP Regulatory Asset		96,485	-	96,485	0.00%	-	-	-
52	182	182398	Reg Asset Reclass - Noncurrent		(11,295,808)	11,295,808	-	0.00%	-	-	-
53	182	182399	Reg Asset Reclass - Current		11,295,808	(11,295,808)	-	0.00%	-	-	-
54	182	182401	Deferred OK SPPTC		-	-	-	0.00%	-	-	-
55	182	182402	Asbury Retire-KS19-EPDE223RTS		3,814,312	-	3,814,312	0.00%	-	-	-
56	182	182403	Asbury Retire-OK PUD201800133		3,163,703	-	3,163,703	0.00%	-	-	-
57	182	182404	Asbury Retire - Reg Asset - MO		172,820,637	-	172,820,637	100.00%	172,820,637	(172,820,637)	-
58	182	182XXX	Interruptible Service Credits		-	-	-	100.00%	-	1,408,456	1,408,456
59	182	182406	Reg Asset - COVID19 AR		22,865	-	22,865	0.00%	-	-	-
60	182	182408	Reg Asset - COVID19 KS		966,495	-	966,495	0.00%	-	-	-
61	182	182409	Reg Asset - COVID19 OK		65,278	-	65,278	0.00%	-	-	-
62	182	182410	Asbury Coal Adj ER-2020-0311		1,532,832	-	1,532,832	100.00%	1,532,832	(1,532,832)	-
63	182	182411	Deferred Debits PISA Depreciation Expense P2		3,603,307	-	3,603,307	100.00%	3,603,307	(289,551)	3,313,756
64	182	182412	Deferred Debits PISA Carrying Cost on Plant P2		2,954,599	-	2,954,599	100.00%	2,954,599	(237,423)	2,717,176
65	182	182413	Deferred Debits PISA Equity Return on Plant P2		5,014,578	-	5,014,578	100.00%	5,014,578	(402,957)	4,611,621
66	182	182414	Deferred Debits PISA Carrying Cost on Reg Asse P2		68,611	-	68,611	100.00%	68,611	(5,513)	63,097
67	182	182415	Deferred Debits PISA Equity Return-Reg Asset P2		116,447	-	116,447	100.00%	116,447	(9,357)	107,090
68	182	182416	Reg Asset - Econmic Dev Rider		5,302,111	-	5,302,111	100.00%	5,302,111	2,599,570	7,901,681
69	182	182417	KS NatGasPrice 21-GIMX-303-MIS		11,537,169	-	11,537,169	0.00%	-	-	-
70	182	182418	Arkansas Deferred Fuel Costs		-	-	-	0.00%	-	-	-
71	182	182419	MO StormUriFuelCost95%WACC AAO		205,829,108	-	205,829,108	100.00%	205,829,108	(205,829,108)	-
72	182	182420	MO StormURIFuelCost 5% AAO&Oth		11,067,347	-	11,067,347	100.00%	11,067,347	(11,067,347)	-
73	182	182421	Asbury Obsolete Inventory		1,882,560	-	1,882,560	87.00%	1,637,830	(1,637,830)	-
74	182	182422	Empire Gas - MO Storm URI		-	-	-	0.00%	-	-	-
75	182	182423	AR Storm URI Fuel Costs		1,364,698	(1,364,698)	-	0.00%	-	-	-
76	182	182424	OK Storm URI Fuel Costs		5,840,022	-	5,840,022	0.00%	-	-	-
77	182	182425	Deferred Debits PISA Depreciation Expense P2		33,078,368	-	33,078,368	100.00%	33,078,368	18,986,605	52,064,973
78	182	182426	Deferred Debits PISA Carrying Cost on Plant P2		23,493,962	-	23,493,962	100.00%	23,493,962	10,274,999	33,768,961
79	182	182427	Deferred Debits PISA Equity Return on Plant P2		39,874,214	-	39,874,214	100.00%	39,874,214	17,438,842	57,313,057
80	182	182428	Deferred Debits PISA Carrying Cost on Reg Asse P2		3,824,675	-	3,824,675	100.00%	3,824,675	3,309,362	7,134,037
81	182	182429	Deferred Debits PISA Equity Return-Reg Asset P2		6,491,281	-	6,491,281	100.00%	6,491,281	5,616,686	12,107,968
82	182	182432	Recovery AR Fuel Cost		1,436,314	(1,436,314)	-	0.00%	-	-	-
83	182	182433	KS Storm Uri Over/Under		15,286	-	15,286	0.00%	-	-	-
84	182	182434	OK Storm Uri Over/Under		29,530	-	29,530	0.00%	-	-	-
85	182	182440	EV Prog Admin Fee ET-2020-0390		167,141	-	167,141	100.00%	167,141	(167,141)	-
86	182	182441	EV Res Smart Fee ET-2020-0390		9,406	-	9,406	100.00%	9,406	(9,406)	-
87	182	182442	EV Ready Charge ET-2020-0390		8,791	-	8,791	100.00%	8,791	(8,791)	-

The Empire District Electric Company
Test Year Ending September 30, 2023
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WP 3.8 - Regulatory Assets - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company	Non-Cash Item/ Non Electric	Total Company	Missouri Test Year Allocations	Total Missouri	RB ADJ 9	Total Missouri
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Reg. Asset Update	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)
88	182	182443	EV Comm Electric ET-2020-0390		180	-	180	100.00%	180	(180)	-
89	182	182444	EV Skul Bus Elect ET-2020-0390		813	-	813	100.00%	813	(813)	-
90	182	182450	Reg Asset-ARO Stlmnt Cost (MO)		1,888,791	-	1,888,791	100.00%	1,888,791	(1,888,791)	-
91	182	182452	HLBV PAYGO Reg Asset		3,273,707	-	3,273,707	100.00%	3,273,707	(4,279,934)	(1,006,227)
92	182	182454	Ok PhaseIn Rev OK PUD202100163		1,943,454	-	1,943,454	0.00%	-	-	-
93	182	182456	PISA Depreciation Expense P3		-	-	-	100.00%	-	12,695,200	12,695,200
94	182	182457	PISA Carrying Cost on Plant P3		-	-	-	100.00%	-	6,646,088	6,646,088
95	182	182458	PISA Equity Return on Plant P3		-	-	-	100.00%	-	11,279,814	11,279,814
96	182	182459	PISA Carrying Cost on Reg Asset P3		-	-	-	100.00%	-	2,291,627	2,291,627
97	182	182460	PISA Equity Return-Reg Asset P3		-	-	-	100.00%	-	3,889,376	3,889,376
98	182	182560	Missouri Property Tax Tracker		5,233,740	-	5,233,740	100.00%	5,233,740	10,369,282	15,603,022
99	182	182561	MO EADIT Tracker		-	-	-	100.00%	-	14,978,762	14,978,762
100	186	186100	Other Work In Progress		148,050	(148,050)	-	0.00%	-	-	-
101	186	186174	Siemens LTP Deferred Misc		6,121,022	-	6,121,022	88.42%	5,412,502	4,025,867	9,438,369
102	186	186175	Riverton LTP Def Maintenance		4,504,351	-	4,504,351	88.42%	3,982,964	4,325,792	8,308,757
103	186	186210	Deferred AP Charges-Unclassifi		2,722	(2,722)	-	0.00%	-	-	-
104	186	186213	lat2 ITC def arbitration costs		330,097	(330,097)	-	0.00%	-	-	-
105	186	186214	Riverton Def Mtce Contract		-	-	-	88.42%	-	1,086,778	1,086,778
106	186	186215	COVID19		-	-	-	Direct Assigned	-	-	-
107	186	186216	Asbury Retire-Def Debit - MO		243,254	-	243,254	100.00%	243,254	(243,254)	-
108	186	186217	Asbury Retire-Def Debit - AR		16,605,948	-	16,605,948	0.00%	-	-	-
109	186	186218	Def Debit - COVID19 MO		14,798	-	14,798	100.00%	14,798	(14,798)	-
110	186	186219	Def MO Securitization LF-CF		4,121,334	-	4,121,334	100.00%	4,121,334	(4,121,334)	-
111	186	186520	Empire Collector Trucks		-	-	-	0.00%	-	-	-
112	186	186730	Fin Expense-First Mortg Bonds		-	-	-	0.00%	-	-	-
113	186	186750	Fin Exp - Unsecured Debt		-	-	-	0.00%	-	-	-
114	186	186811	Elec Rate Case Exp - Ark		369,766	-	369,766	0.00%	-	-	-
115	186	186812	Elec Rate Case Exp - KS		440,241	-	440,241	0.00%	-	-	-
116	186	186813	Elec Rate Case Exp - MO		949,689	-	949,689	100.00%	949,689	(949,689)	-
117	186	186814	Elec Rate Case Exp - Okla		551,833	-	551,833	0.00%	-	-	-
118	186	186815	EDG Gas Rate Case Exp - MO		-	-	-	0.00%	-	-	-
119	186	186850	Water Rate Case Expense		-	-	-	0.00%	-	-	-
120	186	186940	Five Yr Maint Overhaul-Asb #1		-	-	-	0.00%	-	-	-
121	186	186945	2009 May Wind Storm		3,025	(3,025)	-	0.00%	-	-	-
122	186	186960	Employee Relocation Expenses		-	-	-	0.00%	-	-	-
123	186	186976	Prepaid OPEB Asset		2,260,095	(2,260,095)	-	0.00%	-	-	-
124	186	186XXX	Prepaid Pension Asset		-	-	-	87.51%	-	33,299,061	33,299,061
125	186	186XXX	Wind SMWA Deferral		-	-	-	88.42%	-	5,749,158	5,749,158
126			Total Regulatory Assets:	Schedule 3	\$ 735,386,348	\$ (103,156,097)	\$ 632,230,251		\$ 584,687,394	\$ (248,642,432)	\$ 336,044,962

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Source: See reference column (d).

Purpose: To present the regulatory asset accounts and amounts for the test year and the pro forma balance which are included in the rate base schedule.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.9 - Regulatory Liabilities - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company	Non-Cash Item/ Non Electric	Total Company	Missouri Test Year Allocations	Total Missouri	Reg. Liabilities Update	Total Missouri
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance		Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)
REGULATORY LIABILITIES											
1	254	254002	Reg Liab Reclass - Current	TB 09-2023	\$ (17,734,852)	\$ 17,734,852	\$ -	0.00%	\$ -	\$ -	\$ -
2	254	254003	Ark Deferred Fuel Costs - Liab		(1,841,530)	1,841,530	-	0.00%	-	-	-
3	254	254100	Deferred Tax Liability-Fas 109		(41,132,693)	41,132,693	-	0.00%	-	(25,678,825)	(25,678,825)
4	254	254101	MO FAS87 Pension RegLiab		(11,895,879)	-	(11,895,879)	100.00%	(11,895,879)	(20,616,999)	(32,512,877)
5	254	254102	Int Swap 6.7% Sr Note 11-15-33		(1,713,940)	1,713,940	-	0.00%	-	-	-
6	254	254104	Deferred KS Fuel Cost - Liab		(1,632,324)	1,632,324	-	0.00%	-	-	-
7	254	254105	KS FAS87 Pension RegLiab		(1,399,648)	1,399,648	-	0.00%	-	-	-
8	254	254108	MO FAS106 over recd amt		(1,103,790)	-	(1,103,790)	100.00%	(1,103,790)	(5,717,243)	(6,821,033)
9	254	254110	Reg Liab - Cost of Removal		(236,499,843)	236,499,843	-	0.00%	-	-	-
10	254	254111	MO Reg OPEB Costs Amortization		(2,690,353)	-	(2,690,353)	100.00%	(2,690,353)	255,132	(2,435,221)
11	254	254113	Fuel Construction Acctg latan2		-	-	-	100.00%	-	-	-
12	254	254114	Reg Liab - COR Drawdown		170,889,811	(170,889,811)	-	0.00%	-	-	-
13	254	254115	OK FAS106-Over Recd Amt		-	-	-	0.00%	-	-	-
14	254	254117	FAS 158 Pension Reg Liab		(5,947,913)	5,947,913	-	0.00%	-	-	-
15	254	254118	FAS 158 OPEB Reg Liab		-	-	-	0.00%	-	-	-
16	254	254119	OK OPEB Costs Amortization		(72,849)	-	(72,849)	0.00%	-	-	-
17	254	254120	OK Pension Reg Liability		(191,398)	-	(191,398)	0.00%	-	-	-
18	254	254121	Reg Liab EDE OPEB		(6,277,688)	6,277,688	-	0.00%	-	-	-
19	254	254122	Asbury Retire KS19-EPDE-223RTS		0	-	0	0.00%	-	-	-
20	254	254123	Asbury Retire OK PUD201800133		(309,320)	-	(309,320)	0.00%	-	-	-
21	254	254124	Asbury Retire-Reg Liab - MO		(73,612,923)	-	(73,612,923)	100.00%	(73,612,923)	70,465,503	(3,147,420)
22	254	254126	Reg Liability - Wind		-	-	-	100.00%	-	-	-
23	254	254127	Reg Liability-COR-Wind EDE		-	-	-	0.00%	-	-	-
24	254	254162	Deferred MO Fuel Cost - Liab		-	-	-	0.00%	-	-	-
25	254	254163	Recovery MO Fuel Costs - Liab		-	-	-	0.00%	-	-	-
26	254	254164	Reg Liab - Unrealized Deriv		-	-	-	0.00%	-	-	-
27	254	254165	Deferred OK Fuel Cost - Liab		-	-	-	0.00%	-	-	-
28	254	254166	Deferred OK SPPTC-Liab		(16,602)	16,602	-	0.00%	-	-	-
29	254	254210	SWPA Oz Beach - Arkansas		(552,640)	-	(552,640)	0.00%	-	-	-
30	254	254220	SWPA Oz Beach - Kansas		-	-	-	0.00%	-	-	-
31	254	254230	SWPA Oz Beach - Missouri		-	-	-	100.00%	-	-	-
32	254	254240	SWPA Oz Beach - Oklahoma		-	-	-	0.00%	-	-	-
33	254	254250	SWPA Oz Beach - FERC		-	-	-	0.00%	-	-	-
34	254	254380	Reg Liability-TCR		-	-	-	0.00%	-	-	-
35	254	254410	AR Return of Excess DefTx 2017		(3,012,666)	-	(3,012,666)	0.00%	-	-	-
36	254	254420	KS Return of Excess DefTx 2017		(4,833,227)	-	(4,833,227)	0.00%	-	-	-
37	254	254430	MO Return of Excess DefTx 2017		(82,174,732)	-	(82,174,732)	100.00%	(82,174,732)	564,516	(81,610,216)
38	254	254440	OK Return of Excess DefTx 2017		(2,843,572)	-	(2,843,572)	0.00%	-	-	-
39	254	254450	GFR FERC Ret Excess DefTx 2017		(2,968,178)	-	(2,968,178)	0.00%	-	-	-
40	254	254460	TFR FERC Ret Excess DefTx 2017		(789,837)	-	(789,837)	0.00%	-	-	-
41	254	254470	MO EADIT Asbury DefTx 2017		(12,173,188)	-	(12,173,188)	100.00%	(12,173,188)	12,173,188	-
42	254	254480	KS EADIT Asbury DefTx 2017		(693,178)	-	(693,178)	0.00%	-	-	-
43	254	254510	RegLiab RateRef 2017 TxRef AR		336,998	-	336,998	0.00%	-	-	-
44	254	254520	RegLiab RateRef 2017 TxRef KS		140,131	-	140,131	0.00%	-	-	-
45	254	254530	RegLiab RateRef 2017 TxRef MO		(4,593,644)	4,593,644	-	100.00%	-	-	-
46	254	254540	RegLiab RateRef 2017 TxRef OK		756,365	-	756,365	0.00%	-	-	-
47	254	254550	LIPP Shareholders Portion		(317,795)	317,795	-	100.00%	-	-	-
48	254	254551	Critical Need EDE ER-2021-0312		(33,333)	-	(33,333)	100.00%	(33,333)	33,333	-
49	254	254997	Reg Liab Reclass - Noncurrent		17,734,852	(17,734,852)	-	0.00%	-	-	-
50	254	254998	Recovery KS Fuel Cost - Liab		(57,202)	57,202	-	0.00%	-	-	-
51	254	254XXX	Asbury Environmental Costs	Schedule 3	-	-	-	100.00%	-	(1,006,152)	(1,006,152)
52			Total Regulatory Liabilities:		\$ (329,258,580)	\$ 130,541,011	\$ (198,717,569)		\$ (183,684,198)	\$ 30,472,454	\$ (153,211,744)

Check -

Source: See reference column (d).

Purpose: To present the regulatory liability accounts and amounts for the test year and the pro forma balance which are included in the rate base schedule.

The Empire District Electric Company

Test Year Ending September 30, 2023

ER-2024-0261

WP 3.10 - Accumulated Deferred Income Taxes - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	RB ADJ 8 ADIT Update (j)	Total Missouri Pro Forma Adjustments (k) = (j)	Total Missouri Pro Forma Ending Balance (l) = (i) + (k)	
DEFERRED TAX ASSETS													
1	190	190112	Acc Df Tx-Ozark Beach Loss Gen	TB 09-2023	\$ 211,597	\$ (211,597)	\$ -	87.00%	\$ -	\$ -	\$ -	\$ -	
2	190	190113	Def ITC Cr-Adv Coal		3,910,734	(85,804)	3,824,931	87.00%	3,327,695	(3,327,695)	(3,327,695)	-	
3	190	190114	Def Tax Asset-Reg Plan Amort		-	-	-	87.00%	-	-	-	-	
4	190	190122	Def Fd Inc Tx-Acr Rate Ref-Ark		-	-	-	87.00%	-	-	-	-	
5	190	190123	Def Inc Tax - Hedge Trans Gain		-	-	-	87.00%	-	-	-	-	
6	190	190124	Def Fd Tax Asset - Misc		37,108,749	(14,811,655)	22,297,094	87.00%	19,398,504	(19,398,504)	(19,398,504)	-	
7	190	190125	FAS123 Deferred Tax Asset		-	-	-	87.00%	-	-	-	-	
8	190	190211	Def Inc Tx - Disallow Plant		-	-	-	87.00%	-	-	-	-	
9	190	190230	Def Tx Net Operating Loss		45,642,693	(1,707,477)	43,935,216	87.00%	38,223,702	(14,417,813)	(14,417,813)	23,805,889	
10	190	190260	Def Fd Inc Tx-Of & Dir Def Com		-	-	-	87.00%	-	-	-	-	
11	190	190310	Def Fd Inc Tx-Contrb-Aid Const		1,874,734	0	1,874,735	87.00%	1,631,022	(1,631,022)	(1,631,022)	-	
12	190	190320	Def Inc Tx-Def Tx Asset Fas109		35,678,048	(13,192,548)	22,485,499	87.00%	19,562,417	105,905,218	105,905,218	125,467,635	
13	190	190330	Def Inc Tx-Pbop Costs		-	-	-	87.00%	-	-	-	-	
14	190	190331	Def Inc Tx-Postret Ben-Pension		-	-	-	87.00%	-	-	-	-	
15	190	190340	Acm Def Inc Tx-Int Capitalized		(195,780)	195,780	-	87.00%	-	-	-	-	
16	190	190350	Acm Def Inc Tx - Alt Minmn Tax		-	-	-	87.00%	-	-	-	-	
17	190	190356	Deferred Tax - FAS 158		7,708,270	(7,708,270)	-	87.00%	-	-	-	-	
18	190	190410	SWPA Oz Beach Def Tx-AR		(2,726)	2,726	-	87.00%	-	-	-	-	
19	190	190420	SWPA Oz Beach Def Tx-KS		(22,898)	22,898	-	87.00%	-	-	-	-	
20	190	190430	SWPA Oz Beach Def Tx-MO		-	-	-	87.00%	-	-	-	-	
21	190	190440	SWPA Oz Beach Def Tx-OK		(12,540)	12,540	-	87.00%	-	-	-	-	
22	190	190450	SWPA Oz Beach Def Tx-FERC		-	-	-	87.00%	-	-	-	-	
23			Total Deferred Tax Assets:			131,900,881	(37,483,407)	94,417,474		82,143,340	67,130,184	67,130,184	149,273,524
DEFERRED TAX LIABILITIES													
24	282	282100	Accum Def Fed Inc Tx-Ld Elect	TB 09-2023	(328,620,380)	(66)	(328,620,446)	87.00%	(285,900,267)	(33,932,340)	(33,932,340)	(319,832,607)	
25	282	282120	Accum Def Fed Inc Tx-Ld Ks Jur		-	-	-	87.00%	-	-	-	-	
26	282	282130	Acc Def Fed Inc Tx-LD NonUt DR		-	-	-	87.00%	-	-	-	-	
27	282	282135	Acc Def Fed Inc Tx-LD NonUT CR		-	-	-	87.00%	-	-	-	-	
28	282	282140	Accum Def Fed Inc Tx-Ld Ok Jur		-	-	-	87.00%	-	-	-	-	
29	282	282150	Accm Def Fed Inc Tx-Ld Ferc Jr		-	-	-	87.00%	-	-	-	-	
30	282	282200	Accumul Def Inc Tx-Ld Water		-	-	-	87.00%	-	-	-	-	
31	283	283100	Accm Def Fed Inc Tx-2Nd 5Yr Mn		-	-	-	87.00%	-	-	-	-	
32	283	283103	Acc Def Tax-Repair Allowance		-	-	-	87.00%	-	-	-	-	
33	283	283116	Def Tax Liab-latan Def Charges		(79,858)	(0)	(79,858)	87.00%	(69,477)	69,477	69,477	-	
34	283	283123	Def Inc Tax - Hedge Trans Loss		-	-	-	87.00%	-	-	-	-	
35	283	283139	Deferred Tax Liab Fuel Costs		-	-	-	87.00%	-	-	-	-	
36	283	283366	Def Tx-ITC Tx Basis Red-latan		(893,060)	893,060	-	87.00%	-	-	-	-	
37	283	283400	Accm Def Fed Inc Tx-Lic Softwr		-	-	-	87.00%	-	-	-	-	
38	283	283900	Acc Def Tx-Loss Reacq Debt		-	-	-	87.00%	-	-	-	-	
39	283	283914	Def Inc Tax - FAS158		-	-	-	87.00%	-	-	-	-	
40	283	283915	Def Inc Tax-Defctx Liab Fas 109		(184,287,404)	54,135,802	(130,151,602)	87.00%	(113,232,084)	(15,437,896)	(15,437,896)	(128,669,980)	
41	283	283XXX	Securitized Storm Uri Adjustment		-	-	-	87.00%	-	(46,495,536)	(46,495,536)	(46,495,536)	
42	283	283917	Def Tx Liab-Equity AFUDC		(2,482,901)	2,482,901	-	87.00%	-	-	-	-	
43	283	283921	Def Inc Tx Ice Storm Exp		-	-	-	87.00%	-	-	-	-	
44			Total Deferred Tax Liabilities:			(516,363,602)	57,511,696	(458,851,906)		(399,201,828)	(95,796,295)	(95,796,295)	(494,998,123)
45			Total Accumulated Deferred Income Taxes:	Schedule 3	\$ (384,462,721)	\$ 20,028,289	\$ (364,434,432)		\$ (317,058,487)	\$ (28,666,111)	\$ (28,666,111)	\$ (345,724,599)	

Check

Source: See reference column (d).**Purpose:** To present the accumulated deferred income taxes for the test year and the pro forma balance which are included in the rate base schedule

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 4 - Explanation of Rate Base Adjustments - True-Up Direct

Line No.	Description (a)	Sch/WP (b)	Reference Witness (c)	Effect on Rate Base (d)
PLANT IN SERVICE				
1	To include plant additions and the related accumulated depreciation/amortization for assets that were used and useful by March 31, 2025. - Plant in Service - Accumulated Depreciation/Amortization	RB ADJ 1 RB ADJ 1	Emery Emery	292,018,522 (108,875,507)
2	To remove the non-electric portion of certain general plant assets that are shared between multiple entities, as 100 percent of shared general plant facilities are reflected on The Empire District Electric Company's general ledger at the test year end. - Plant in Service - Accumulated Depreciation	RB ADJ 2 RB ADJ 2	Emery Emery	(13,322,332) 6,774,576
3	The original purpose of this adjustment was to reflect additional accumulated depreciation for the test year plant. At the true-up period, this adjustment will reflect a zero pro forma adjustment as all the accumulated depreciation will now flow through adjustment RB ADJ 1 - Plant Additions - True-Up.	RB ADJ 3	Emery	-
4	The original purpose of this adjustment was to reflect additional accumulated amortization for the test year intangible plant assets. At the true-up period, this adjustment will reflect a zero pro forma adjustment as all the accumulated amortization will now flow through adjustment RB ADJ 1 - Plant Additions - True-Up.	RB ADJ 4	Emery	-
5	To determine the amount of capital expenditures related to Iatan & PCB Transformer/Sub Transformer environmental activities that have been settled and paid by the end of the true-up period.	RB ADJ 11	Emery	7,348,995
6	To remove any plant and associated accumulated depreciation related to the Onsolve system.	RB ADJ 13	Emery	(167,505)
WORKING CAPITAL				
7	To include a cash working capital amount in the cost of service.	RB ADJ 5	Emery	(6,846,041)
8	To adjust prepayments included in rate base to the 13 month average balance.	RB ADJ 6	Emery	(966,416)
9	To adjust materials and supplies included in rate base to the 13 month average balance.	RB ADJ 6	Emery	11,021,771
10	To determine a normalized level of fuel inventories.	RB ADJ 7	Emery	(1,535,079)
ADDITIONS AND DEDUCTIONS				
11	To adjust customer deposits and advances included in rate base to the 13 month average balance.	RB ADJ 6	Emery	187,794
14	To project out ADIT balances at the end of the true-up period.	RB ADJ 8	Emery	(28,666,111)
12	To present the expected balances of the regulatory assets at the true-up period.	RB ADJ 9	Emery/Fallert	(248,642,432)
13	To present the expected balances of the regulatory liabilities at the true-up period.	RB ADJ 10	Emery/Fallert	30,472,454
14	To remove any capitalized severance from the test year.	RB ADJ 12	Emery	(55,929)
15	Total Adjustments to Rate Base:			<u>\$ (61,253,242)</u>

Check -

Source: See column (b).

Purpose: To provide a description for the rate base adjustments.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 5 - Income Statement - True-Up Direct

Line No.	Description (a)	Reference (b)	Total Company	Missouri Test Year Allocations (d)	Total Missouri	Total Missouri	Total Missouri	Requested Rate Increase (h)	Total Missouri
			Test Year Ending Balance (c)		Test Year Ending Balance (e) = (c) x (d)	Pro Forma Adjustments (f)	As Adjusted Under Present Rates (g) = (e) + (f)		As Adjusted Under Proposed Rates (i) = (g) + (h)
1	<u>Operating Revenues:</u>	WP 6.1	\$ 652,191,315	Various	\$ 582,019,267	\$ (59,101,969)	\$ 522,917,298	\$ 164,928,245	\$ 687,845,543
2	<u>Operating Expenses:</u>								
3	Production Expense - Fuel Related	WP 6.2 ↓	115,723,897	Various	105,274,332	(20,742,331)	84,532,001		84,532,001
4	Production Expense - Non-FAC		54,522,039	Various	43,286,463	10,115,864	53,402,327		53,402,327
5	Transmission Expense - Fuel Related		17,059,187	Various	17,657,806	1,067,568	18,725,375		18,725,375
6	Transmission Expense - Non-FAC		6,834,567	Various	5,725,216	669,967	6,395,183		6,395,183
7	Distribution Expense		24,410,516	Various	21,097,467	3,072,905	24,170,372		24,170,372
8	Customer Accounts Expense		8,434,183	2.71%	7,512,891	3,325,162	10,838,053		10,838,053
9	Customer Assistance Expense		5,368,026	Various	4,936,670	2,238,498	7,175,167		7,175,167
10	Sales Expense		48,274	2.46%	43,174	8,442	51,616		51,616
11	Administrative and General Expenses		69,149,341	Various	60,462,492	(6,841,126)	53,621,366		53,621,366
12	Depreciation Expense		117,727,126	Various	104,860,984	22,144,771	127,005,756		127,005,756
13	Amortization Expense	WP 6.4	(3,724,466)	Various	(4,295,443)	25,688,353	21,392,910		21,392,910
14	Taxes other than Income Taxes	WP 6.5	48,209,823	Various	42,626,098	(6,152,615)	36,473,483		36,473,483
15	Interest on Customer Deposits	WP 6.6	-	100.00%	-	1,499,528	1,499,528		1,499,528
16	<u>Operating Expenses Before Income Taxes:</u>		463,762,513		409,188,151	36,094,986	445,283,137	-	445,283,137
17	<u>Operating Income (Loss) Before Taxes:</u>		188,428,802		172,831,116	(95,196,955)	77,634,161	164,928,245	242,562,406
18	Income Taxes	Schedule 10	24,027,382	Various	21,939,040	(19,129,467)	2,809,572	39,319,059	42,128,631
19	<u>Net Operating Income (Loss):</u>	Schedule 1	<u>\$ 164,401,419</u>		<u>\$ 150,892,076</u>	<u>\$ (76,067,488)</u>	<u>\$ 74,824,589</u>	<u>\$ 125,609,187</u>	<u>\$ 200,433,775</u>

Check - -

Source: See reference column (b).

Purpose: Presents the operating revenues and expenses for the test year. This schedule also reflects the proposed revenue change and the results under the proposed rates.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 6 - Income Statement Adjustments - True-Up Direct

Line No.	Description (a)	Reference (b)	Total Company Test Year Ending Balance (c)	Missouri Test Year Allocations (d)	Total Missouri Test Year Ending Balance (e) = (c) x (d)	REV ADJ 1 Revenue Rebasing (f)	REV ADJ 2 Unbilled Revenues (g)	REV ADJ 3 Customer Annualization (h)	REV ADJ 4 Revenue Normalization (i)
1	<u>Revenues:</u>	WP 6.1							
2	Residential		\$ 304,937,451	Direct Assigned	\$ 276,381,724	\$ (25,439,094)	\$ 1,633,700	\$ 330,933	\$ 7,657,226
3	Commercial		207,905,591	Direct Assigned	191,426,756	(20,488,644)	1,365,027	2,501,360	1,222,177
4	Industrial		116,894,917	Direct Assigned	97,741,210	(13,536,451)	41,411	-	-
5	Public Street & Hwy Lighting		4,653,874	Direct Assigned	4,215,029	(293,103)	3,350	-	-
6	Other Public Authorities		13,721,406	Direct Assigned	12,135,812	(1,380,725)	-	-	-
7	Resale - Municipalities		849,875	Direct Assigned	-	-	-	-	-
8	Interdepartmental		873,267	Direct Assigned	832,760	(102,657)	-	-	-
9	Other Revenues		2,354,933	Various	(714,025)	-	-	-	-
10	<u>Total Electric Operating Revenues:</u>		652,191,315		582,019,267	(61,240,674)	3,043,488	2,832,294	8,879,403
11	<u>Operating Expenses:</u>								
12	Production Expense - FAC Eligible		115,723,897	Various	105,274,332	-	-	-	-
13	Production Expense - Non-FAC	WP 6.2	54,522,039	Various	43,286,463	-	-	-	-
14	Transmission Expense - FAC Eligible		17,059,187	Various	17,657,806	-	-	-	-
15	Transmission Expense - Non-FAC		6,834,567	Various	5,725,216	-	-	-	-
16	Distribution Expense		24,410,516	Various	21,097,467	-	-	-	-
17	Customer Accounts Expense		8,434,183	89.08%	7,512,891	-	-	-	-
18	Customer Assistance Expense		5,368,026	Various	4,936,670	-	-	-	-
19	Sales Expense		48,274	89.44%	43,174	-	-	-	-
20	Administrative and General Expenses		69,149,341	Various	60,462,492	-	-	-	-
21	Depreciation Expense	WP 6.3	117,727,126	Various	104,860,984	-	-	-	-
22	Amortization Expense	WP 6.4	(3,724,466)	Various	(4,295,443)	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	48,209,823	Various	42,626,098	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	Direct Assigned	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		463,762,513		409,188,151	-	-	-	-
26	<u>Operating Income (Loss) Before Taxes:</u>		188,428,802		172,831,116	(61,240,674)	3,043,488	2,832,294	8,879,403
27	Income Taxes	Schedule 10	24,027,382	Various	21,939,040	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	<u>\$ 164,401,419</u>		<u>\$ 150,892,076</u>	<u>\$ (61,240,674)</u>	<u>\$ 3,043,488</u>	<u>\$ 2,832,294</u>	<u>\$ 8,879,403</u>
					Check	-	-	-	-

Source: See reference column (b)

Purpose: The purpose of this workpaper is to show the breakdown of the income statement pro forma adjustments.

The Empire District Electric Company

Test Year Ending September 30, 2023

ER-2024-0261

Schedule 6 - Income Statement Adjustments - True-Up Direct

Line No.	Description (a)	Reference (b)	REV ADJ 5	REV ADJ 6	REV ADJ 7	REV ADJ 8	REV ADJ 9	REV ADJ 10	REV ADJ 12
			Customer Load Growth (j)	Asbury AAO Revenue (k)	Franchise Fee Revenues (l)	MEEIA Revenues (m)	Wind Revenue Non-Fuel (n)	MO Property Tax Tracker Revenue (o)	Interruptible Credits (p)
1	<u>Revenues:</u>	WP 6.1							
2	Residential		\$ -	\$ -	\$ (7,928,586)	\$ (1,358,477)	\$ -	\$ -	\$ -
3	Commercial		369,266	-	(3,196,055)	(1,478,246)	-	-	-
4	Industrial		(190,299)	-	(196,600)	(357,969)	-	-	365,712
5	Public Street & Hwy Lighting		-	-	-	(2,682.03)	-	-	-
6	Other Public Authorities		-	-	-	(109,179.31)	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	(8,070.89)	-	-	-
9	Other Revenues		-	14,789,877	-	-	(4,328,838)	(5,233,740)	-
10	<u>Total Electric Operating Revenues:</u>		178,967	14,789,877	(11,321,242)	(3,314,624)	(4,328,838)	(5,233,740)	365,712
11	<u>Operating Expenses:</u>								
12	Production Expense - FAC Eligible		-	-	-	-	-	-	-
13	Production Expense - Non-FAC		-	-	-	-	-	-	-
14	Transmission Expense - FAC Eligible		-	-	-	-	-	-	-
15	Transmission Expense - Non-FAC		-	-	-	-	-	-	-
16	Distribution Expense		-	-	-	-	-	-	-
17	Customer Accounts Expense		-	-	-	-	-	-	-
18	Customer Assistance Expense		-	-	-	-	-	-	-
19	Sales Expense		-	-	-	-	-	-	-
20	Administrative and General Expenses		-	-	-	-	-	-	-
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	-	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		-	-	-	-	-	-	-
26	<u>Operating Income (Loss) Before Taxes:</u>		178,967	14,789,877	(11,321,242)	(3,314,624)	(4,328,838)	(5,233,740)	365,712
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	\$ 178,967	\$ 14,789,877	\$ (11,321,242)	\$ (3,314,624)	\$ (4,328,838)	\$ (5,233,740)	\$ 365,712

Source: See reference column (b)**Purpose:** The purpose of this worksheet is to show the breakdown of the income statement pro forma adjustments.

The Empire District Electric Company

Test Year Ending September 30, 2023

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Schedule 6 - Income Statement Adjustments - True-Up Direct

Line No.	Description	Reference	REV ADJ 13 Update Period Revenues	REV ADJ 14 365 Billing Days	REV ADJ 15 True-Up Annualization	EXP ADJ 1 Fuel and Purchased Power Expenses	EXP ADJ 2 Generation O&M Normalization	EXP ADJ 3 Vegetation Normalization	EXP ADJ 4 Customer Facilities Expense
	(a)	(b)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
1	<u>Revenues:</u>	WP 6.1							
2	Residential		\$ 888,137	\$ (4,533,100)	\$ 1,905,153	\$ -	\$ -	\$ -	\$ -
3	Commercial		2,203,123	(3,035,493)	1,031,057	-	-	-	-
4	Industrial		(2,068,210)	-	-	-	-	-	-
5	Public Street & Hwy Lighting		(142,361)	-	(897)	-	-	-	-
6	Other Public Authorities		-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-
9	Other Revenues		-	-	-	-	-	-	-
10	<u>Total Electric Operating Revenues:</u>		880,689	(7,568,593)	2,935,313	-	-	-	-
11	<u>Operating Expenses:</u>								
12	Production Expense - FAC Eligible					(20,805,540)	-	-	-
13	Production Expense - Non-FAC		-	-	-	-	3,178,948	-	-
14	Transmission Expense - FAC Eligible		-	-	-	1,067,568	-	-	-
15	Transmission Expense - Non-FAC		-	-	-	-	3,985	67,710	-
16	Distribution Expense		-	-	-	-	29,379	282,500	512,007
17	Customer Accounts Expense		-	-	-	-	-	-	-
18	Customer Assistance Expense		-	-	-	-	-	-	-
19	Sales Expense		-	-	-	-	-	-	-
20	Administrative and General Expenses		-	-	-	-	-	-	-
21	Depreciation Expense		-	-	-	-	-	-	-
22	Amortization Expense		-	-	-	-	-	-	-
23	Taxes other than Income Taxes		-	-	-	-	-	-	-
24	Interest on Customer Deposits		-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		-	-	-	(19,737,972)	3,212,312	350,210	512,007
26	<u>Operating Income (Loss) Before Taxes:</u>		880,689	(7,568,593)	2,935,313	19,737,972	(3,212,312)	(350,210)	(512,007)
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	\$ 880,689	\$ (7,568,593)	\$ 2,935,313	\$ 19,737,972	\$ (3,212,312)	\$ (350,210)	\$ (512,007)

Source: See reference column (b)**Purpose:** The purpose of this workpaper is to show the breakdown of the income statement pro forma adjustments.

The Empire District Electric Company

Test Year Ending September 30, 2023

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Schedule 6 - Income Statement Adjustments - True-Up Direct

Line No.	Description	Reference	EXP ADJ 5 PISA Depreciation	EXP ADJ 6 Uncollectible Expense	EXP ADJ 7 Reg. Asset/Liab. Amort. Expense	EXP ADJ 8 Rate Case Expense	EXP ADJ 9 Insurance Premiums	EXP ADJ 10 Normalize Injuries and Damages	EXP ADJ 11 Non-Recoverable Costs	EXP ADJ 12 Annualized Payroll & Taxes
	(a)	(b)	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)
1	<u>Revenues:</u>	WP 6.1								
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Commercial		-	-	-	-	-	-	-	-
4	Industrial		-	-	-	-	-	-	-	-
5	Public Street & Hwy Lighting		-	-	-	-	-	-	-	-
6	Other Public Authorities		-	-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-	-
9	Other Revenues		-	-	-	-	-	-	-	-
10	<u>Total Electric Operating Revenues:</u>		-	-	-	-	-	-	-	-
11	<u>Operating Expenses:</u>									
12	Production Expense - FAC Eligible		-	-	-	-	-	-	-	63,209
13	Production Expense - Non-FAC	WP 6.2	-	-	(1,571,163)	-	-	-	-	4,137,262
14	Transmission Expense - FAC Eligible		-	-	-	-	-	-	-	-
15	Transmission Expense - Non-FAC		-	-	-	-	-	-	-	598,272
16	Distribution Expense		-	-	-	-	-	-	-	2,249,019
17	Customer Accounts Expense		-	1,465,843	-	-	43,722	-	-	1,604,830
18	Customer Assistance Expense		-	-	1,752,271	-	-	-	-	486,226
19	Sales Expense		-	-	-	-	-	-	-	8,442
20	Administrative and General Expenses		-	-	-	(860,893)	1,528,406	211,678	(624,067)	2,441,692
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	10,564,101	-	20,115,451	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-	900,333
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		10,564,101	1,465,843	20,296,559	(860,893)	1,572,128	211,678	(624,067)	12,489,286
26	<u>Operating Income (Loss) Before Taxes:</u>		(10,564,101)	(1,465,843)	(20,296,559)	860,893	(1,572,128)	(211,678)	624,067	(12,489,286)
27	Income Taxes	Schedule 10	-	-	8,388,389	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	<u>\$ (10,564,101)</u>	<u>\$ (1,465,843)</u>	<u>\$ (28,684,948)</u>	<u>\$ 860,893</u>	<u>\$ (1,572,128)</u>	<u>\$ (211,678)</u>	<u>\$ 624,067</u>	<u>\$ (12,489,286)</u>

Source: See reference column (b)**Purpose:** The purpose of this workpaper is to show the breakdown of the income statement pro forma adjustments.

The Empire District Electric Company

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Schedule 6 - Income Statement Adjustments - True-Up Direct

Line No.	Description	Reference	EXP ADJ 13 Employee Benefits (ff)	EXP ADJ 14 PSC Assessment (gg)	EXP ADJ 15 Depreciation Annualization (hh)	EXP ADJ 16 Amortization Annualization (ii)	EXP ADJ 17 Annualized Non-Wind Property Tax (jj)	EXP ADJ 18 Franchise Taxes (kk)	EXP ADJ 19 Interest on Customer Deposits (ll)	EXP ADJ 20 Wind Expense Non-FAC (mm)
1	<u>Revenues:</u>	WP 6.1								
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Commercial		-	-	-	-	-	-	-	-
4	Industrial		-	-	-	-	-	-	-	-
5	Public Street & Hwy Lighting		-	-	-	-	-	-	-	-
6	Other Public Authorities		-	-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-	-
9	Other Revenues		-	-	-	-	-	-	-	-
10	<u>Total Electric Operating Revenues:</u>		-	-	-	-	-	-	-	-
11	<u>Operating Expenses:</u>									
12	Production Expense - FAC Eligible		-	-	-					-
13	Production Expense - Non-FAC		-	-	-	-	-	-	-	2,608
14	Transmission Expense - FAC Eligible		-	-	-	-	-	-	-	-
15	Transmission Expense - Non-FAC		-	-	-					-
16	Distribution Expense		-	-	-	-	-	-	-	-
17	Customer Accounts Expense		-	-	-	-	-	-	-	-
18	Customer Assistance Expense		-	-	-	-	-	-	-	-
19	Sales Expense		-	-	-	-	-	-	-	-
20	Administrative and General Expenses		473,390	587	-	-	-	-	-	(561,001)
21	Depreciation Expense	WP 6.3	-	-	22,144,771	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	-	-	(4,991,199)	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	4,390,278	(11,321,145)	-	(122,081)
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	1,499,528	-
25	<u>Operating Expenses Before Income Taxes:</u>		473,390	587	22,144,771	(4,991,199)	4,390,278	(11,321,145)	1,499,528	(680,474)
26	<u>Operating Income (Loss) Before Taxes:</u>		(473,390)	(587)	(22,144,771)	4,991,199	(4,390,278)	11,321,145	(1,499,528)	680,474
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	<u>\$ (473,390)</u>	<u>\$ (587)</u>	<u>\$ (22,144,771)</u>	<u>\$ 4,991,199</u>	<u>\$ (4,390,278)</u>	<u>\$ 11,321,145</u>	<u>\$ (1,499,528)</u>	<u>\$ 680,474</u>
			-	-	-	-	-	-	-	-

Source: See reference column (b)**Purpose:** The purpose of this workpaper is to show the breakdown of the income statement pro forma adjustments.

The Empire District Electric Company

Test Year Ending September 30, 2023

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Schedule 6 - Income Statement Adjustments - True-Up Direct

Line No.	Description (a)	Reference (b)	EXP ADJ 21 Rating Agency Fees (nn)	EXP ADJ 22 Pension/OPEB Expense (oo)	EXP ADJ 23 Riverton/Staline LTM Expenses (pp)	EXP ADJ 24 American Water Annualization (qq)	EXP ADJ 25 Dept 115 O&M Normalization (rr)	EXP ADJ 26 Customer First Expenses (ss)	EXP ADJ 27 Customer First Expenses (tt)
1	<u>Revenues:</u>	WP 6.1							
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Commercial		-	-	-	-	-	-	-
4	Industrial		-	-	-	-	-	-	-
5	Public Street & Hwy Lighting		-	-	-	-	-	-	-
6	Other Public Authorities		-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-
9	Other Revenues		-	-	-	-	-	-	-
10	<u>Total Electric Operating Revenues:</u>		-	-	-	-	-	-	-
11	<u>Operating Expenses:</u>								
12	Production Expense - FAC Eligible		-	-	-	-	-	-	-
13	Production Expense - Non-FAC	WP 6.2	-	-	3,707,338	501,625	159,246	-	-
14	Transmission Expense - FAC Eligible		-	-	-	-	-	-	-
15	Transmission Expense - Non-FAC		-	-	-	-	-	-	-
16	Distribution Expense		-	-	-	-	-	-	-
17	Customer Accounts Expense		210,767	-	-	-	-	-	-
18	Customer Assistance Expense		-	-	-	-	-	-	-
19	Sales Expense		-	-	-	-	-	-	-
20	Administrative and General Expenses		-	(15,490,841)	-	-	-	5,085,664	1,074,406
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	-	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		210,767	(15,490,841)	3,707,338	501,625	159,246	5,085,664	1,074,406
26	<u>Operating Income (Loss) Before Taxes:</u>		(210,767)	15,490,841	(3,707,338)	(501,625)	(159,246)	(5,085,664)	(1,074,406)
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	<u>\$ (210,767)</u>	<u>\$ 15,490,841</u>	<u>\$ (3,707,338)</u>	<u>\$ (501,625)</u>	<u>\$ (159,246)</u>	<u>\$ (5,085,664)</u>	<u>\$ (1,074,406)</u>
			-	-	-	-	-	-	-

Source: See reference column (b)**Purpose:** The purpose of this workpaper is to show the breakdown of the income statement pro forma adjustments.

The Empire District Electric Company

Test Year Ending September 30, 2023

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Schedule 6 - Income Statement Adjustments - True-Up Direct

Line No.	Description (a)	Reference (b)	EXP ADJ 28	EXP ADJ 29	Total Missouri	Total Missouri
			Income Tax Update (uu)	Removal of Severance (vv)	Pro Forma Adjustments (ww) = (f) thru (vv)	Pro Forma Ending Balance (xx) = (e) + (ww)
1	<u>Revenues:</u>	WP 6.1				
2	Residential		\$ -	\$ -	\$ (26,844,108)	\$ 249,537,616
3	Commercial		-	-	(19,506,428)	171,920,328
4	Industrial		-	-	(15,942,406)	81,798,804
5	Public Street & Hwy Lighting		-	-	(435,694)	3,779,335
6	Other Public Authorities		-	-	(1,489,904)	10,645,908
7	Resale - Municipalities		-	-	-	-
8	Interdepartmental		-	-	(110,728)	722,032
9	Other Revenues		-	-	5,227,299	4,513,275
10	<u>Total Electric Operating Revenues:</u>		-	-	(59,101,969)	522,917,298
11	<u>Operating Expenses:</u>					
12	Production Expense - FAC Eligible		-	-	(20,742,331)	84,532,001
13	Production Expense - Non-FAC		-	-	10,115,864	53,402,327
14	Transmission Expense - FAC Eligible		-	-	1,067,568	18,725,375
15	Transmission Expense - Non-FAC		-	-	669,967	6,395,183
16	Distribution Expense		-	-	3,072,905	24,170,372
17	Customer Accounts Expense		-	-	3,325,162	10,838,053
18	Customer Assistance Expense		-	-	2,238,498	7,175,167
19	Sales Expense		-	-	8,442	51,616
20	Administrative and General Expenses		-	(120,147)	(6,841,126)	53,621,366
21	Depreciation Expense	WP 6.3	-	-	22,144,771	127,005,756
22	Amortization Expense	WP 6.4	-	-	25,688,353	21,392,910
23	Taxes other than Income Taxes	WP 6.5	-	-	(6,152,615)	36,473,483
24	Interest on Customer Deposits	WP 6.6	-	-	1,499,528	1,499,528
25	<u>Operating Expenses Before Income Taxes:</u>		-	(120,147)	36,094,986	445,283,137
26	<u>Operating Income (Loss) Before Taxes:</u>		-	120,147	(95,196,955)	77,634,161
27	Income Taxes	Schedule 10	(27,517,856)	-	(19,129,467)	2,809,572
28	<u>Net Operating Income (Loss):</u>	Schedule 5	<u>\$ 27,517,856</u>	<u>\$ 120,147</u>	<u>\$ (76,067,488)</u>	<u>\$ 74,824,589</u>

Source: See reference column (b)

Purpose: The purpose of this workpaper is to show the breakdown of the income statement pro forma adjustments.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.1 - Revenues - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	REV ADJ 1 Revenue Rebasing (j)	REV ADJ 2 Unbilled Revenues (k)	REV ADJ 3 Customer Annualization (l)	REV ADJ 4 Revenue Normalization (m)	REV ADJ 5 Customer Load Growth (n)	REV ADJ 6 Asbury AAO Revenue (o)
RESIDENTIAL															
1	440	440010	Residential Sales-Arkansas	TB 09-2023	\$ 7,843,039	\$ -	\$ 7,843,039	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	440	440011	Residential Sales-Ark-Unbilled		15,652	-	15,652	0.00%	-	-	-	-	-	-	-
3	440	440020	Residential Sales-Kansas		14,432,598	-	14,432,598	0.00%	-	-	-	-	-	-	-
4	440	440021	Residential Sales-Ks-Unbilled		(165,883)	-	(165,883)	0.00%	-	-	-	-	-	-	-
5	440	440030	Residential Sales-Missouri		253,061,029	-	253,061,029	100.00%	253,061,029	(484,699)	-	330,933	7,657,226	-	-
6	440	440031	Residential Sales-Mo-Unbilled		(1,633,700)	-	(1,633,700)	100.00%	(1,633,700)	-	1,633,700	-	-	-	-
7	440	440034	Residential Sales-MO-FAC		24,954,395	-	24,954,395	100.00%	24,954,395	(24,954,395)	-	-	-	-	-
8	440	440040	Residential Sales-Oklahoma		6,535,373	-	6,535,373	0.00%	-	-	-	-	-	-	-
9	440	440041	Residential Sales-Ok-Unbilled		(105,053)	-	(105,053)	0.00%	-	-	-	-	-	-	-
10	449	449102	Res Sales-MO- Refund		-	-	-	0.00%	-	-	-	-	-	-	-
11			Total Residential Revenues:		304,937,451	-	304,937,451		276,381,724	(25,439,094)	1,633,700	330,933	7,657,226	-	-
COMMERCIAL															
12	442	442110	Commercial Sales-Arkansas	TB 09-2023	4,230,377	-	4,230,377	0.00%	-	-	-	-	-	-	-
13	442	442111	Commercial Sales-Ark-Unbilled		6,406	-	6,406	0.00%	-	-	-	-	-	-	-
14	442	442120	Commercial Sales-Kansas		6,700,365	-	6,700,365	0.00%	-	-	-	-	-	-	-
15	442	442121	Commercial Sales-Ks-Unbilled		(93,860)	-	(93,860)	0.00%	-	-	-	-	-	-	-
16	442	442130	Commercial Sales-Missouri		172,669,078	-	172,669,078	100.00%	172,669,078	(365,939)	-	2,501,360	1,222,177	369,266	-
17	442	442131	Commercial Sales-Mo-Unbilled		(1,365,027)	-	(1,365,027)	100.00%	(1,365,027)	-	1,365,027	-	-	-	-
18	442	442134	Commercial Sales-MO-FAC		20,122,705	-	20,122,705	100.00%	20,122,705	(20,122,705)	-	-	-	-	-
19	442	442140	Commercial Sales-Oklahoma		5,958,934	-	5,958,934	0.00%	-	-	-	-	-	-	-
20	442	442141	Commercial Sales-Ok-Unbilled		(323,386)	-	(323,386)	0.00%	-	-	-	-	-	-	-
21	449	449103	Comm Sales-MO- Refund		-	-	-	100.00%	-	-	-	-	-	-	-
22			Total Commercial Revenues:		207,905,591	-	207,905,591		191,426,756	(20,488,644)	1,365,027	2,501,360	1,222,177	369,266	-
INDUSTRIAL															
23	442	442213	Industrial Sales - Praxair-Mo	TB 09-2023	4,295,373	-	4,295,373	100.00%	4,295,373	-	-	-	-	-	-
24	442	442215	Ind Sales Praxair-MO-FAC		972,508	-	972,508	100.00%	972,508	(972,508)	-	-	-	-	-
25	442	442216	Industrial-Praxair - MO Unbill		(34,215)	-	(34,215)	100.00%	(34,215)	-	34,215	-	-	-	-
26	442	442330	Oil Pipeline Pumping - Mo		7,228,382	-	7,228,382	100.00%	7,228,382	-	-	-	-	-	-
27	442	442332	Oil Pipeline Pumping-MO-FAC		1,150,233	-	1,150,233	100.00%	1,150,233	(1,150,233)	-	-	-	-	-
28	442	442333	Oil Pipeline Pump-MO Unbill		299,932	-	299,932	100.00%	299,932	-	(299,932)	-	-	-	-
29	442	442340	Oil Pipeline Pumping - Ok		1,166,091	-	1,166,091	0.00%	-	-	-	-	-	-	-
30	442	442341	Oil Pipeline Pump - OK Unbill		169,776	-	169,776	0.00%	-	-	-	-	-	-	-
31	442	442510	Ot Indust Or Power Sales-Ark		8,007,465	-	8,007,465	0.00%	-	-	-	-	-	-	-
32	442	442511	Ot Indust Sales-Ar-Unbilled		180,596	-	180,596	0.00%	-	-	-	-	-	-	-
33	442	442520	Ot Indust Or Power Sales-Kan		6,396,530	-	6,396,530	0.00%	-	-	-	-	-	-	-
34	442	442521	Ot Indust Sales-Ks-Unbilled		(216,006)	-	(216,006)	0.00%	-	-	-	-	-	-	-
35	442	442530	Ot Indust Or Power Sales-Mo		72,804,028	-	72,804,028	100.00%	72,804,028	(81,613)	-	-	-	(190,299)	-
36	442	442531	Ot Indust Sales-Mo-Unbilled		(307,129)	-	(307,129)	100.00%	(307,129)	-	307,129	-	-	-	-
37	442	442533	Ot Indust or Pwr Sales-MO-FAC		11,332,098	-	11,332,098	100.00%	11,332,098	(11,332,098)	-	-	-	-	-
38	442	442540	Ot Indust Or Power Sales-Okl		3,335,828	-	3,335,828	0.00%	-	-	-	-	-	-	-
39	442	442541	Ot Indust Sales-Ok-Unbilled		113,427	-	113,427	0.00%	-	-	-	-	-	-	-
40	449	449106	Ot Ind-Pwr Sales-MO- Refund		-	-	-	100.00%	-	-	-	-	-	-	-
41			Total Industrial Revenues:		116,894,917	-	116,894,917		97,741,210	(13,536,451)	41,411	-	-	(190,299)	-

TRUE-UP DIRECT SCHEDULE CTE-1

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The Empire District Electric Company
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WP 6.1 - Revenues - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	REV ADJ 7 Franchise Fees Revenues (p)	REV ADJ 8 MEEIA Revenues (q)	REV ADJ 9 Wind Revenue Non-Fuel (r)	REV ADJ 10 MO Property Tax Tracker Revenue (s)	REV ADJ 12 Interruptible Credits (t)	REV ADJ 13 Update Period Revenues (u)	REV ADJ 14 365 Billing Days (v)	REV ADJ 15 True-Up Annualization (w)	Total Missouri Pro Forma Adjustments (x) = (j) thru (w)	Total Missouri Pro Forma Ending Balance (y) = (i) + (x)
RESIDENTIAL														
1	440	440010	Residential Sales-Arkansas	TB 09-2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	440	440011	Residential Sales-Ark-Unbilled		-	-	-	-	-	-	-	-	-	-
3	440	440020	Residential Sales-Kansas		-	-	-	-	-	-	-	-	-	-
4	440	440021	Residential Sales-Ks-Unbilled		-	-	-	-	-	-	-	-	-	-
5	440	440030	Residential Sales-Missouri		(7,928,586)	(1,358,477)	-	-	-	888,137	(4,533,100)	1,905,153	(3,523,413)	249,537,616
6	440	440031	Residential Sales-Mo-Unbilled		-	-	-	-	-	-	-	-	1,633,700	-
7	440	440034	Residential Sales-MO-FAC		-	-	-	-	-	-	-	-	(24,954,395)	-
8	440	440040	Residential Sales-Oklahoma		-	-	-	-	-	-	-	-	-	-
9	440	440041	Residential Sales-Ok-Unbilled		-	-	-	-	-	-	-	-	-	-
10	449	449102	Res Sales-MO- Refund		-	-	-	-	-	-	-	-	-	-
11			<u>Total Residential Revenues:</u>		(7,928,586)	(1,358,477)	-	-	-	888,137	(4,533,100)	1,905,153	(26,844,108)	249,537,616
COMMERCIAL														
12	442	442110	Commercial Sales-Arkansas	TB 09-2023	-	-	-	-	-	-	-	-	-	-
13	442	442111	Commercial Sales-Ark-Unbilled		-	-	-	-	-	-	-	-	-	-
14	442	442120	Commercial Sales-Kansas		-	-	-	-	-	-	-	-	-	-
15	442	442121	Commercial Sales-Ks-Unbilled		-	-	-	-	-	-	-	-	-	-
16	442	442130	Commercial Sales-Missouri		(3,196,055)	(1,478,246)	-	-	-	2,203,123	(3,035,493)	1,031,057	(748,750)	171,920,328
17	442	442131	Commercial Sales-Mo-Unbilled		-	-	-	-	-	-	-	-	1,365,027	-
18	442	442134	Commercial Sales-MO-FAC		-	-	-	-	-	-	-	-	(20,122,705)	-
19	442	442140	Commercial Sales-Oklahoma		-	-	-	-	-	-	-	-	-	-
20	442	442141	Commercial Sales-Ok-Unbilled		-	-	-	-	-	-	-	-	-	-
21	449	449103	Comm Sales-MO- Refund		-	-	-	-	-	-	-	-	-	-
22			<u>Total Commercial Revenues:</u>		(3,196,055)	(1,478,246)	-	-	-	2,203,123	(3,035,493)	1,031,057	(19,506,428)	171,920,328
INDUSTRIAL														
23	442	442213	Industrial Sales - Praxair-Mo	TB 09-2023	-	-	-	-	365,712	138,225	-	-	503,937	4,799,310
24	442	442215	Ind Sales Praxair-MO-FAC		-	-	-	-	-	-	-	-	(972,508)	-
25	442	442216	Industrial-Praxair - MO Unbill		-	-	-	-	-	-	-	-	34,215	-
26	442	442330	Oil Pipeline Pumping - Mo		-	(9,939)	-	-	-	-	-	-	(9,939)	7,218,443
27	442	442332	Oil Pipeline Pumping-MO-FAC		-	-	-	-	-	-	-	-	(1,150,233)	-
28	442	442333	Oil Pipeline Pump-MO Unbill		-	-	-	-	-	-	-	-	(299,932)	-
29	442	442340	Oil Pipeline Pumping - Ok		-	-	-	-	-	-	-	-	-	-
30	442	442341	Oil Pipeline Pump - OK Unbill		-	-	-	-	-	-	-	-	-	-
31	442	442510	Ot Indust Or Power Sales-Ark		-	-	-	-	-	-	-	-	-	-
32	442	442511	Ot Indust Sales-Ar-Unbilled		-	-	-	-	-	-	-	-	-	-
33	442	442520	Ot Indust Or Power Sales-Kan		-	-	-	-	-	-	-	-	-	-
34	442	442521	Ot Indust Sales-Ks-Unbilled		-	-	-	-	-	-	-	-	-	-
35	442	442530	Ot Indust Or Power Sales-Mo		(196,600)	(348,030)	-	-	-	(2,206,436)	-	-	(3,022,977)	69,781,051
36	442	442531	Ot Indust Sales-Mo-Unbilled		-	-	-	-	-	-	-	-	307,129	-
37	442	442533	Ot Indust or Pwr Sales-MO-FAC		-	-	-	-	-	-	-	-	(11,332,098)	-
38	442	442540	Ot Indust Or Power Sales-Ok		-	-	-	-	-	-	-	-	-	-
39	442	442541	Ot Indust Sales-Ok-Unbilled		-	-	-	-	-	-	-	-	-	-
40	449	449106	Ot Ind-Pwr Sales-MO- Refund		-	-	-	-	-	-	-	-	-	-
41			<u>Total Industrial Revenues:</u>		(196,600)	(357,969)	-	-	365,712	(2,068,210)	-	-	(15,942,406)	81,798,804

The Empire District Electric Company
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WP 6.1 - Revenues - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	REV ADJ 1 Revenue Rebasing (j)	REV ADJ 2 Unbilled Revenues (k)	REV ADJ 3 Customer Annualization (l)	REV ADJ 4 Revenue Normalization (m)	REV ADJ 5 Customer Load Growth (n)	REV ADJ 6 Asbury AAO Revenue (o)
PUBLIC STREET & HWY LIGHTING															
42	444	444010	Public Street & Hwy Light-Ar	TB 09-2023 ↓	105,591	-	105,591	0.00%	-	-	-	-	-	-	-
43	444	444011	Public St & Hwy Light-AR Unbil		1,851	-	1,851	0.00%	-	-	-	-	-	-	-
44	444	444020	Public Street & Hwy Light-Ks		252,255	-	252,255	0.00%	-	-	-	-	-	-	-
45	444	444021	Public St & Hwy Light-KS Unbil		(3,207)	-	(3,207)	0.00%	-	-	-	-	-	-	-
46	444	444030	Public Street & Hwy Light-Mo		3,926,050	-	3,926,050	100.00%	3,926,050	(775)	-	-	-	-	-
47	444	444033	Public St & Hwy Light-MO Unbil		(3,350)	-	(3,350)	100.00%	(3,350)	-	3,350	-	-	-	-
48	444	444032	Public St & Hwy Light-MO-FAC		292,328	-	292,328	100.00%	292,328	(292,328)	-	-	-	-	-
49	444	444040	Public Street & Hwy Light-Ok		83,961	-	83,961	0.00%	-	-	-	-	-	-	-
50	444	444041	Public St & Hwy Light-OK Unbil		(1,607)	-	(1,607)	0.00%	-	-	-	-	-	-	-
51	449	449108	Pub St & Hwy Lt-MO- Refund		-	-	-	100.00%	-	-	-	-	-	-	-
52			Total Public Street & Hwy Lighting Revenues:		4,653,874	-	4,653,874		4,215,029	(293,103)	3,350	-	-	-	-
OTHER PUBLIC AUTHORITIES															
53	445	445010	Ot Sales To Pub Authorities-Ar	TB 09-2023 ↓	741,852	-	741,852	0.00%	-	-	-	-	-	-	-
54	445	445020	Ot Sales To Pub Authorities-Ks		524,908	-	524,908	0.00%	-	-	-	-	-	-	-
55	445	445030	Ot Sales To Pub Authorities-Mo		10,781,373	-	10,781,373	100.00%	10,781,373	(26,286)	-	-	-	-	-
56	445	445032	Ot Sales To Public Auth-MO-FAC		1,354,439	-	1,354,439	100.00%	1,354,439	(1,354,439)	-	-	-	-	-
57	445	445040	Ot Sales To Pub Authorities-Ok		318,834	-	318,834	0.00%	-	-	-	-	-	-	-
58	449	449109	Ot Sales-PubAuth-MO- Refund		-	-	-	100.00%	-	-	-	-	-	-	-
59			Total Other Public Authorities Revenues:		13,721,406	-	13,721,406		12,135,812	(1,380,725)	-	-	-	-	-
RESALE - MUNICIPALITIES															
60	447	447221	Chetopa Ks On-Sys Municipalit	TB 09-2023 ↓	-	-	-	0.00%	-	-	-	-	-	-	-
61	447	447222	Chetopa KS On-Sys Mun Unbill		-	-	-	0.00%	-	-	-	-	-	-	-
62	447	447231	Monett Mo On-Sys Municipalit		-	-	-	0.00%	-	-	-	-	-	-	-
63	447	447232	Mt Vernon On-Sys Municipalit		-	-	-	0.00%	-	-	-	-	-	-	-
64	447	447233	Lockwood On-Sys Municipalities		899,163	-	899,163	0.00%	-	-	-	-	-	-	-
65	447	447234	Monett MO On-Sys Mun Unbill		-	-	-	0.00%	-	-	-	-	-	-	-
66	447	447235	MT Vernon On-Sys Mun Unbill		-	-	-	0.00%	-	-	-	-	-	-	-
67	447	447236	Lockwood On-Sys Mun Unbill		(49,287)	-	(49,287)	0.00%	-	-	-	-	-	-	-
68			Total Resale - Municipalities Revenues:		849,875	-	849,875		-	-	-	-	-	-	-
INTERDEPARTMENTAL															
69	448	448020	Interdepartmental Sales-Kansas	TB 09-2023 ↓	40,507	-	40,507	0.00%	-	-	-	-	-	-	-
70	448	448030	Interdepartmental Sales - Missouri		732,042	-	732,042	100.00%	732,042	(1,939)	-	-	-	-	-
71	448	448032	Interdepartmental Sales-MO-FAC		100,718	-	100,718	100.00%	100,718	(100,718)	-	-	-	-	-
72			Total Interdepartmental Revenues:		873,267	-	873,267		832,760	(102,657)	-	-	-	-	-

The Empire District Electric Company
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WP 6.1 - Revenues - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	REV ADJ 7 Franchise Fees Revenues (p)	REV ADJ 8 MEEIA Revenues (q)	REV ADJ 9 Wind Revenue Non-Fuel (r)	REV ADJ 10 MO Property Tax Tracker Revenue (s)	REV ADJ 12 Interruptible Credits (t)	REV ADJ 13 Update Period Revenues (u)	REV ADJ 14 365 Billing Days (v)	REV ADJ 15 True-Up Annualization (w)	Total Missouri Pro Forma Adjustments (x) = (j) thru (w)	Total Missouri Pro Forma Ending Balance (y) = (i) + (x)
PUBLIC STREET & HWY LIGHTING														
42	444	444010	Public Street & Hwy Light-Ar	TB 09-2023 ↓	-	-	-	-	-	-	-	-	-	-
43	444	444011	Public St & Hwy Light-AR Unbil		-	-	-	-	-	-	-	-	-	-
44	444	444020	Public Street & Hwy Light-Ks		-	-	-	-	-	-	-	-	-	-
45	444	444021	Public St & Hwy Light-KS Unbil		-	-	-	-	-	-	-	-	-	-
46	444	444030	Public Street & Hwy Light-Mo		-	(2,682)	-	-	-	(142,361)	-	(897)	(146,715)	3,779,335
47	444	444033	Public St & Hwy Light-MO Unbil		-	-	-	-	-	-	-	-	3,350	-
48	444	444032	Public St & Hwy Light-MO-FAC		-	-	-	-	-	-	-	-	(292,328)	-
49	444	444040	Public Street & Hwy Light-Ok		-	-	-	-	-	-	-	-	-	-
50	444	444041	Public St & Hwy Light-OK Unbil		-	-	-	-	-	-	-	-	-	-
51	449	449108	Pub St & Hwy Lt-MO- Refund		-	-	-	-	-	-	-	-	-	-
52			<u>Total Public Street & Hwy Lighting Revenues:</u>		-	(2,682)	-	-	-	(142,361)	-	(897)	(435,694)	3,779,335
OTHER PUBLIC AUTHORITIES														
53	445	445010	Ot Sales To Pub Authorities-Ar	TB 09-2023 ↓	-	-	-	-	-	-	-	-	-	-
54	445	445020	Ot Sales To Pub Authorities-Ks		-	-	-	-	-	-	-	-	-	-
55	445	445030	Ot Sales To Pub Authorities-Mo		-	(109,179)	-	-	-	-	-	-	(135,465)	10,645,908
56	445	445032	Ot Sales to Public Auth-MO-FAC		-	-	-	-	-	-	-	-	(1,354,439)	-
57	445	445040	Ot Sales To Pub Authorities-Ok		-	-	-	-	-	-	-	-	-	-
58	449	449109	Ot Sales-PubAuth-MO- Refund		-	-	-	-	-	-	-	-	-	-
59			<u>Total Other Public Authorities Revenues:</u>		-	(109,179)	-	-	-	-	-	-	(1,489,904)	10,645,908
RESALE - MUNICIPALITIES														
60	447	447221	Chetopa Ks On-Sys Municipalit	TB 09-2023 ↓	-	-	-	-	-	-	-	-	-	-
61	447	447222	Chetopa KS On-Sys Mun Unbill		-	-	-	-	-	-	-	-	-	-
62	447	447231	Monett Mo On-Sys Municipalit		-	-	-	-	-	-	-	-	-	-
63	447	447232	Mt Vernon On-Sys Municipalit		-	-	-	-	-	-	-	-	-	-
64	447	447233	Lockwood On-Sys Municipalities		-	-	-	-	-	-	-	-	-	-
65	447	447234	Monett MO On-Sys Mun Unbill		-	-	-	-	-	-	-	-	-	-
66	447	447235	MT Vernon On-Sys Mun Unbill		-	-	-	-	-	-	-	-	-	-
67	447	447236	Lockwood On-Sys Mun Unbill		-	-	-	-	-	-	-	-	-	-
68			<u>Total Resale - Municipalities Revenues:</u>		-	-	-	-	-	-	-	-	-	-
INTERDEPARTMENTAL														
69	448	448020	Interdepartmental Sales-Kansas	TB 09-2023 ↓	-	-	-	-	-	-	-	-	-	-
70	448	448030	Interdepartmental Sales - Missouri		-	(8,071)	-	-	-	-	-	-	(10,010)	722,032
71	448	448032	Interdepartmental Sales-MO-FAC		-	-	-	-	-	-	-	-	(100,718)	-
72			<u>Total Interdepartmental Revenues:</u>		-	(8,071)	-	-	-	-	-	-	(110,728)	722,032

The Empire District Electric Company
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Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	REV ADJ 1 Revenue Rebasing (j)	REV ADJ 2 Unbilled Revenues (k)	REV ADJ 3 Customer Annualization (l)	REV ADJ 4 Revenue Normalization (m)	REV ADJ 5 Customer Load Growth (n)	REV ADJ 6 Asbury AAO Revenue (o)
OTHER															
73	407	407301	Rate Ref 2017 Tax Reform AR	TB 09-2023	(372,436)	-	(372,436)	0.00%	-	-	-	-	-	-	-
74	407	407302	Rate Ref 2017 Tax Reform KS		-	-	0.00%	-	-	-	-	-	-	-	-
75	407	407303	Rate Ref 2017 Tax Reform MO		-	-	100.00%	-	-	-	-	-	-	-	-
76	407	407304	Rate Ref 2017 Tax Reform OK		-	-	0.00%	-	-	-	-	-	-	-	-
77	407	407330	Asbury Retire-KS19-EPDE223RTS		-	-	0.00%	-	-	-	-	-	-	-	-
78	407	407331	Asbury Retire-OKPUD201800133		(601,066)	-	(601,066)	0.00%	-	-	-	-	-	-	-
79	407	407332	Asbury Retirement – Other		(14,789,877)	-	(14,789,877)	100.00%	(14,789,877)	-	-	-	-	-	14,789,877
80	407	407440	OK LIAP Reg Credit		27,138	-	27,138	0.00%	-	-	-	-	-	-	-
81	407	407450	Property Tax Tracker Revenue		5,233,740	-	5,233,740	100.00%	5,233,740	-	-	-	-	-	-
82	407	407497	OK Uri Other Income		157,904	-	157,904	0.00%	-	-	-	-	-	-	-
83	407	407498	KS Uri Other Income		221,760	-	221,760	0.00%	-	-	-	-	-	-	-
84	407	407499	OK PhaseIn Rev PUD202100163		1,943,454	-	1,943,454	0.00%	-	-	-	-	-	-	-
85	450	450020	Forfeited Discounts - Ks		173,639	-	173,639	0.00%	-	-	-	-	-	-	-
86	450	450030	Forfeited Discounts - Mo		1,803,413	-	1,803,413	100.00%	1,803,413	-	-	-	-	-	-
87	450	450040	Forfeited Discounts - Okla		59,479	-	59,479	0.00%	-	-	-	-	-	-	-
88	451	451031	Reconnect Charges-Arkansas		663	-	663	0.00%	-	-	-	-	-	-	-
89	451	451032	Reconnect Charges-Kansas		5,135	-	5,135	0.00%	-	-	-	-	-	-	-
90	451	451033	Reconnect Charges-Missouri		84,980	-	84,980	100.00%	84,980	-	-	-	-	-	-
91	451	451034	Reconnect Charges-Oklahoma		3,005	-	3,005	0.00%	-	-	-	-	-	-	-
92	451	451210	Other Misc Revenues - Arkansas		-	-	-	0.00%	-	-	-	-	-	-	-
93	451	451220	Other Misc Revenues - Kansas		-	-	-	0.00%	-	-	-	-	-	-	-
94	451	451230	Other Misc Revenues - Missouri		-	-	-	100.00%	-	-	-	-	-	-	-
95	451	451240	Other Misc Revenues - Oklahoma		-	-	-	0.00%	-	-	-	-	-	-	-
96	454	454010	Rent From Elec Property-Ark		29,209	-	29,209	0.00%	-	-	-	-	-	-	-
97	454	454020	Rent From Electric Property-Ks		41,105	-	41,105	0.00%	-	-	-	-	-	-	-
98	454	454030	Rent From Elec Property-Mo		1,112,043	-	1,112,043	100.00%	1,112,043	-	-	-	-	-	-
99	454	454040	Rent From Elec Property-Okla		28,072	-	28,072	0.00%	-	-	-	-	-	-	-
100	456	456010	Other Electric Revenue-Ark Sys		22,811	-	22,811	0.00%	-	-	-	-	-	-	-
101	456	456020	Other Electric Revenue-Ks Syst		6,727	-	6,727	0.00%	-	-	-	-	-	-	-
102	456	456030	Other Electric Revenue-Mo Syst		360,863	-	360,863	100.00%	360,863	-	-	-	-	-	-
103	456	456040	Other Electric Revenue-Ok Syst		752	-	752	0.00%	-	-	-	-	-	-	-
104	456	456081	Ot Elec Rev Off Sys Monett		420,960	-	420,960	0.00%	-	-	-	-	-	-	-
105	456	456082	Ot Elec Rev Off Sys Mt Vernon		100,886	-	100,886	0.00%	-	-	-	-	-	-	-
106	456	456083	Ot Elec Rev Off Sys Chetopa		22,788	-	22,788	0.00%	-	-	-	-	-	-	-
107	456	456084	Ot Elec Rev Off Sys Lockwood		70,165	-	70,165	0.00%	-	-	-	-	-	-	-
108	456	456091	PlumPt Transmission Credits-AR*		930	-	930	84.04%	781	-	-	-	-	-	-
109	456	456092	PlumPt Transmission Credits-KS*		1,831	-	1,831	84.04%	1,539	-	-	-	-	-	-
110	456	456093	PlumPt Transmission Credits-MO*		33,550	-	33,550	84.04%	28,196	-	-	-	-	-	-
111	456	456094	PlumPt Transmission Credits-OK*		1,009	-	1,009	84.04%	848	-	-	-	-	-	-
112	456	456200	EMSA Service Revenue		224,929	-	224,929	88.60%	199,298	-	-	-	-	-	-
113	456	456201	OMA Service Revenue		779,585	-	779,585	88.60%	690,748	-	-	-	-	-	-
114	456	456202	OMA Transaction Revenue		-	-	-	88.60%	-	-	-	-	-	-	-
115	456	456203	OMA Transaction Revenue Margin		-	-	-	88.60%	-	-	-	-	-	-	-
116	456	456204	OMA Bazefield Software Revenue		-	-	-	88.60%	-	-	-	-	-	-	-
117	456	456205	AMA Service Revenue		222,419	-	222,419	88.60%	197,074	-	-	-	-	-	-
118	456	456206	AMA Transaction Revenue		-	-	-	88.60%	-	-	-	-	-	-	-
119	456	456208	EDE REC Revenue from Wind		(6,583)	6,583	-	88.60%	-	-	-	-	-	-	-
120	456	456209	Transmission Easement Rev Wind		-	-	-	88.60%	-	-	-	-	-	-	-
121	456	456220	IM Generation Revenue - Wind		-	-	-	88.60%	-	-	-	-	-	-	-
122	456	456222	Wind-Crop Damage Revenue		-	-	-	88.60%	-	-	-	-	-	-	-
123	456	456250	Misc Revenue – Wind		-	-	-	88.60%	-	-	-	-	-	-	-
124	456	456271	Insurance – PTC Replacement		4,923,365	-	4,923,365	88.60%	4,362,329	-	-	-	-	-	-
125	456	456272	Insurance – REC Replacement		-	-	-	88.60%	-	-	-	-	-	-	-
126			Total Other Revenues:		2,348,350	6,583	2,354,933		(714,025)	-	-	-	-	-	14,789,877
127			Total Electric Operating Revenues:	Schedule 6	\$ 652,184,732	\$ 6,583	\$ 652,191,315		\$ 582,019,267	\$ (61,240,674)	\$ 3,043,488	\$ 2,832,294	\$ 8,879,403	\$ 178,967	\$ 14,789,877

Check - - - - -

Source: See reference column (d).

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

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.1 - Revenues - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	REV ADJ 7	REV ADJ 8	REV ADJ 9	REV ADJ 10	REV ADJ 12	REV ADJ 13	REV ADJ 14	REV ADJ 15	Total Missouri	Total Missouri	
					Franchise Fees Revenues (p)	MEEIA Revenues (q)	Wind Revenue Non-Fuel (r)	MO Property Tax Tracker Revenue (s)	Interruptible Credits (t)	Update Period Revenues (u)	365 Billing Days (v)	True-Up Annualization (w)	Pro Forma Adjustments (x) = (j) thru (w)	Pro Forma Ending Balance (y) = (i) + (x)	
OTHER															
73	407	407301	Rate Ref 2017 Tax Reform AR	TB 09-2023	-	-	-	-	-	-	-	-	-	-	
74	407	407302	Rate Ref 2017 Tax Reform KS		-	-	-	-	-	-	-	-	-	-	
75	407	407303	Rate Ref 2017 Tax Reform MO		-	-	-	-	-	-	-	-	-	-	
76	407	407304	Rate Ref 2017 Tax Reform OK		-	-	-	-	-	-	-	-	-	-	
77	407	407330	Asbury Retire-KS19-EPDE223RTS		-	-	-	-	-	-	-	-	-	-	
78	407	407331	Asbury Retire-OKPUD201800133		-	-	-	-	-	-	-	-	-	-	
79	407	407332	Asbury Retirement – Other		-	-	-	-	-	-	-	-	-	14,789,877	-
80	407	407440	OK LIAP Reg Credit		-	-	-	-	-	-	-	-	-	-	-
81	407	407450	Property Tax Tracker Revenue		-	-	-	(5,233,740)	-	-	-	-	-	(5,233,740)	-
82	407	407497	OK Uri Other Income		-	-	-	-	-	-	-	-	-	-	-
83	407	407498	KS Uri Other Income		-	-	-	-	-	-	-	-	-	-	-
84	407	407499	OK PhaseIn Rev PUD202100163		-	-	-	-	-	-	-	-	-	-	-
85	450	450020	Forfeited Discounts - Ks		-	-	-	-	-	-	-	-	-	-	-
86	450	450030	Forfeited Discounts - Mo		-	-	-	-	-	-	-	-	-	-	1,803,413
87	450	450040	Forfeited Discounts - Okla		-	-	-	-	-	-	-	-	-	-	-
88	451	451031	Reconnect Charges-Arkansas		-	-	-	-	-	-	-	-	-	-	-
89	451	451032	Reconnect Charges-Kansas		-	-	-	-	-	-	-	-	-	-	-
90	451	451033	Reconnect Charges-Missouri		-	-	-	-	-	-	-	-	-	-	84,980
91	451	451034	Reconnect Charges-Oklahoma		-	-	-	-	-	-	-	-	-	-	-
92	451	451210	Other Misc Revenues - Arkansas		-	-	-	-	-	-	-	-	-	-	-
93	451	451220	Other Misc Revenues - Kansas		-	-	-	-	-	-	-	-	-	-	-
94	451	451230	Other Misc Revenues - Missouri		-	-	-	-	-	-	-	-	-	-	-
95	451	451240	Other Misc Revenues - Oklahoma		-	-	-	-	-	-	-	-	-	-	-
96	454	454010	Rent From Elec Property-Ark		-	-	-	-	-	-	-	-	-	-	-
97	454	454020	Rent From Electric Property-Ks		-	-	-	-	-	-	-	-	-	-	-
98	454	454030	Rent From Elec Property-Mo		-	-	-	-	-	-	-	-	-	-	1,112,043
99	454	454040	Rent From Elec Property-Okla		-	-	-	-	-	-	-	-	-	-	-
100	456	456010	Other Electric Revenue-Ark Sys		-	-	-	-	-	-	-	-	-	-	-
101	456	456020	Other Electric Revenue-Ks Syst		-	-	-	-	-	-	-	-	-	-	-
102	456	456030	Other Electric Revenue-Mo Syst		-	-	-	-	-	-	-	-	-	-	360,863
103	456	456040	Other Electric Revenue-Ok Syst		-	-	-	-	-	-	-	-	-	-	-
104	456	456081	Ot Elec Rev Off Sys Monett		-	-	-	-	-	-	-	-	-	-	-
105	456	456082	Ot Elec Rev Off Sys Mt Vernon		-	-	-	-	-	-	-	-	-	-	-
106	456	456083	Ot Elec Rev Off Sys Chetopa		-	-	-	-	-	-	-	-	-	-	-
107	456	456084	Ot Elec Rev Off Sys Lockwood		-	-	-	-	-	-	-	-	-	-	-
108	456	456091	PlumPt Transmission Credits-AR *		-	-	-	-	-	-	-	-	-	-	781
109	456	456092	PlumPt Transmission Credits-KS *		-	-	-	-	-	-	-	-	-	-	1,539
110	456	456093	PlumPt Transmission Credits-MO *		-	-	-	-	-	-	-	-	-	-	28,196
111	456	456094	PlumPt Transmission Credits-OK *		-	-	-	-	-	-	-	-	-	-	848
112	456	456200	EMSA Service Revenue		-	-	2,791	-	-	-	-	-	-	2,791	202,089
113	456	456201	OMA Service Revenue		-	-	9,674	-	-	-	-	-	-	9,674	700,423
114	456	456202	OMA Transaction Revenue		-	-	-	-	-	-	-	-	-	-	-
115	456	456203	OMA Transaction Revenue Margin		-	-	-	-	-	-	-	-	-	-	-
116	456	456204	OMA Bazefield Software Revenue		-	-	-	-	-	-	-	-	-	-	-
117	456	456205	AMA Service Revenue		-	-	2,760	-	-	-	-	-	-	2,760	199,834
118	456	456206	AMA Transaction Revenue		-	-	-	-	-	-	-	-	-	-	-
119	456	456208	EDE REC Revenue from Wind		-	-	-	-	-	-	-	-	-	-	-
120	456	456209	Transmission Easement Rev Wind		-	-	18,265	-	-	-	-	-	-	18,265	18,265
121	456	456220	IM Generation Revenue - Wind		-	-	-	-	-	-	-	-	-	-	-
122	456	456222	Wind-Crop Damage Revenue		-	-	-	-	-	-	-	-	-	-	-
123	456	456250	Misc Revenue – Wind		-	-	-	-	-	-	-	-	-	-	-
124	456	456271	Insurance – PTC Replacement		-	-	(4,362,329)	-	-	-	-	-	-	(4,362,329)	-
125	456	456272	Insurance – REC Replacement		-	-	-	-	-	-	-	-	-	-	-
126			Total Other Revenues:		-	-	(4,328,838)	(5,233,740)	-	-	-	-	5,227,299	4,513,275	
127			Total Electric Operating Revenues:	Schedule 6	\$ (11,321,242)	\$ (3,314,624)	\$ (4,328,838)	\$ (5,233,740)	\$ 365,712	\$ 880,689	\$ (7,568,593)	\$ 2,935,313	\$ (59,101,969)	\$ 522,917,298	

Source: See reference column (d).

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

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

Line No.	FERC	GL Account	Description	Reference	Total Company		Reclass	Total Company		Missouri Test Year Allocations	Total Missouri		EXP ADJ 1		EXP ADJ 2		EXP ADJ 3		EXP ADJ 4		EXP ADJ 6		
					Test Year Ending Balance			Reclassified Ending Balance			Test Year Ending Balance		Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense						
(a) (b) (c) (d) (e) (f) (g) = (e) + (f) (h) (i) = (g) x (h) (j) (k) (l) (m) (n)																							
FUEL RELATED PRODUCTION REVENUES/EXPENSES																							
1	411	411800	Gains-Disposition Emmiss Allow	TB 09-2023	\$	(6)	\$	-	\$	(6)	88.28%	\$	(5)	\$	5	\$	-	\$	-	\$	-	\$	-
2	447	447113	Gen Ark Off-Sys Sale-Resale			-		-		-	87.56%		-		-		-		-		-	-	
3	447	447124	Gen Ks Off-System Sale-Resale			-		-		-	87.56%		-		-		-		-		-	-	
4	447	447133	Gen Mo Off-Sys Sale-Resale			-		-		-	87.56%		-		-		-		-		-	-	
5	447	447143	Gen Ok Off-Sys Sales-Resale			-		-		-	87.56%		-		-		-		-		-	-	
6	447	447849	SPP IM Revenue - Wind			(55,711,292)		-		(55,711,292)	88.60%		(49,362,780)		5,445,918		-		-		-	-	
7	447	447850	SPP IM Revenue			(19,814,377)		-		(19,814,377)	87.56%		(17,349,417)		(175,747,568)		-		-		-	-	
8	447	447851	MJMEUC Revenue			-		-		-	87.56%		-		-		-		-		-	-	
9	447	447860	Bilateral/Off Line Aux Revenue			(44,030)		-		(44,030)	87.56%		(38,552)		38,552		-		-		-	-	
10	447	447861	MJMEUC FAC Revenue Excluding Long-Term Capacity			(19,095,416)		-		(19,095,416)	87.56%		(16,719,896)		14,184,140		-		-		-	-	
11	456	456075	REC Revenue			-		-		-	88.42%		-		-		-		-		-	-	
12	456	456210	REC Revenue - Wind			(384,889)		-		(384,889)	88.60%		(341,030)		(75,503)		-		-		-	-	
13	456	456215	REC Revenue - Wind Post-Stub Period			(5,602,563)		-		(5,602,563)	88.60%		(4,964,130)		259,761		-		-		-	-	
14	501	501002	MO Fuel Adj Current Period			(34,468,600)		-		(34,468,600)	100.00%		(34,468,600)		34,468,600		-		-		-	-	
15	501	501003	MO Fuel Adj Recovery			60,279,425		-		60,279,425	100.00%		60,279,425		(60,279,425)		-		-		-	-	
16	501	501011	Conv & Seminar-Fuel			-		-		-	88.28%		-		-		-		-		-	-	
17	501	501042	Fuel - Coal			20,995,897		-		20,995,897	88.28%		18,534,132		1,388,298		-		-		-	-	
18	501	501045	Fuel - Oil			1,736,907		-		1,736,907	88.28%		1,533,255		114,848		-		-		-	-	
19	501	501183	Sales Of Ash			-		-		-	88.28%		-		-		-		-		-	-	
20	501	501300	Fuel - Tires			-		-		-	88.28%		-		-		-		-		-	-	
21	501	501400	Ops Labor-Fuel Handling			170,523		-		170,523	88.28%		150,529		11,275		-		-		-	-	
22	501	501401	Ops Mtls-Fuel Handling			219,710		-		219,710	88.28%		193,949		14,528		-		-		-	-	
23	501	501601	Fuel Administration - Asbury			-		-		-	88.28%		-		-		-		-		-	-	
24	501	501604	Fuel Administration - Riverton			1,110		-		1,110	88.28%		979		73		-		-		-	-	
25	501	501605	Fuel Administration Plum Point			128,901		-		128,901	88.28%		113,787		8,523		-		-		-	-	
26	506	506201	Limestone Expense			127,593		-		127,593	88.42%		112,824		(25,207)		-		-		-	-	
27	506	506202	Ammonia Expense			167,315		-		167,315	88.42%		147,948		(33,054)		-		-		-	-	
28	506	506203	Powdered Activated Carbon			86,084		-		86,084	88.42%		76,119		(17,006)		-		-		-	-	
29	506	506204	Lime Expense			354,213		-		354,213	88.42%		313,213		(69,976)		-		-		-	-	
30	509	509052	REC-Emission Allow Expense			-		-		-	88.42%		-		-		-		-		-	-	
31	547	547210	Combust Turb Fuel Natural Gas			99,905,988		-		99,905,988	88.28%		88,192,028		6,606,017		-		-		-	-	
32	547	547213	Fuel - No 2 Oil Fuel			4,455,472		-		4,455,472	88.28%		3,933,068		294,606		-		-		-	-	
33	547	547300	MO/KS Deriv Unrecov Fuel Exp			(26,691)		-		(26,691)	94.96%		(25,344)		25,344		-		-		-	-	
34	547	547301	NonFAS133 Deriv (Gain)/Loss			523,200		-		523,200	88.28%		461,855		34,595		-		-		-	-	
35	547	547605	Fuel Adm State Line			-		-		-	88.28%		-		-		-		-		-	-	
36	547	547606	Fuel Adm Energy Center			17,800		-		17,800	88.28%		15,713		1,177		-		-		-	-	
37	547	547607	Fuel Adm E Traders Commission			-		-		-	88.28%		-		-		-		-		-	-	
38	555	555430	Direct Purchases			47,888,342	(11,674,263)			36,214,079	88.28%		31,967,984	(4,950,379)				-		-	-	-	
39	555	555700	TCR Unreal/Unrecov			-		-		-	88.28%		-		-		-		-		-	-	
40	555	555800	DA Asset Energy Purchase			36,740,773		-		36,740,773	88.28%		32,432,924		104,761,737		-		-		-	-	
41	555	555810	DA NonAsset Energy Purchase			-		-		-	88.28%		-		-		-		-		-	-	
42	555	555820	DA Virtual Energy Purchase			100,428		-		100,428	88.28%		88,652		286,357		-		-		-	-	
43	555	555840	DA Reg Up Cost			429,912		-		429,912	88.28%		379,505		1,225,841		-		-		-	-	
44	555	555850	DA Reg Down Cost			95,980		-		95,980	88.28%		84,726		273,674		-		-		-	-	
45	555	555860	DA Spin Reserve Cost			555,209		-		555,209	88.28%		490,111		1,583,110		-		-		-	-	
46	555	555870	DA Supp Reserve Cost			198,371		-		198,371	88.28%		175,112		565,629		-		-		-	-	
47	555	555880	DA Other PP Expense			2,233,639		-		2,233,639	88.28%		1,971,745		6,368,943		-		-		-	-	
48	555	555900	RT Asset Energy Purchase			11,551,870		-		11,551,870	88.28%		10,197,415		32,938,719		-		-		-	-	
49	555	555920	RT Virtual Energy Purchase			-		-		-	88.28%		-		-		-		-		-	-	
50	555	555940	RT Reg Up Cost			749,109		-		749,109	88.28%		661,276		2,135,990		-		-		-	-	
51	555	555950	RT Reg Down Cost			443,706		-		443,706	88.28%		391,681		1,265,172		-		-		-	-	
52	555	555960	RT Spin Reserve Cost			474,523		-		474,523	88.28%		418,885		1,353,043		-		-		-	-	
53	555	555970	RT Supp Reserve Cost			34,434		-		34,434	88.28%		30,397		98,186		-		-		-	-	
54	555	555980	RT Other PP Expense			585,141		-		585,141	88.28%		516,533		1,668,457		-		-		-	-	
55	555	555990	TCR Settlements			(1,887,353)		-		(1,887,353)	88.28%		(1,666,061)		113,432		-		-		-	-	
56	555	555995	Auction Revenue Rights			(39,046,055)		-		(39,046,055)	88.28%		(34,467,912)		2,346,710		-		-		-	-	
57	555	555999	Purchased Power-Net Metering			115,691		-		115,691	88.28%		102,126		(8,409)		-		-		-	-	
58	555	555XXX	Resource Capacity			-	11,674,263			11,674,263	88.42%		10,322,945		606,237		-		-		-	-	
59	548	548202	Ammonia Expense			437,902		-		437,902	88.42%		387,214		(86,509)		-		-		-	-	
60			Total FAC Eligible Production Revenues/Expenses:			115,723,897		-		115,723,897			105,274,332		(20,805,540)		-		-		-	-	
NON-FUEL VARIABLE PRODUCTION EXPENSES																							
61	447	447430	Aec- Off-Sys-Missouri	TB 09-2023		-		-		-	87.56%		-		-		-		-		-	-	
62	447	447540	Oklahoma G R D A Off-System			-		-		-	87.56%		-		-		-		-		-	-	
63	447	447610	Energy Imbalance -Arkansas			-		-		-	87.56%		-		-		-		-		-	-	
64	447	447620	Energy Imbalance -Kansas			-		-		-	87.56%		-		-		-		-		-	-	
65	447	447630	Energy Imbalance -Missouri			-		-		-	87.56%		-		-		-		-		-	-	
66	447	447640	Energy Imbalance -Oklahoma			-		-		-	87.56%		-		-		-		-		-	-	
67	447	447800	Insurance – SPP IM Revenue			1,831,224	(1,831,224)			-	87.56%		-		-		-		-		-	-	
68	456	456250	Misc Revenue - Wind			14,323,051		-		14,323,051	88.60%		12,690,885		-		-		-		-	-	
69	407	407430	Asbury Retire-KS19EPDE223RTS			-		-		-	0.00%		-		-		-		-		-	-	
70	407	407431	Asbury Retire OKPUD01800133			-		-		-	0.00%		-		-		-		-		-	-	
71	421	421022	MO lat l Amrt O&M ER- 2010-0130			-		-		-	100.00%		-		-		-		-		-	-	

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

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
FUEL RELATED PRODUCTION REVENUES/EXPENSES														
1	411	411800	Gains-Disposition Emmiss Allow	TB 09-2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	447	447113	Gen Ark Off-Sys Sale-Resale		-	-	-	-	-	-	-	-	-	-
3	447	447124	Gen Ks Off-System Sale-Resale		-	-	-	-	-	-	-	-	-	-
4	447	447133	Gen Mo Off-Sys Sale-Resale		-	-	-	-	-	-	-	-	-	-
5	447	447143	Gen Ok Off-Sys Sales-Resale		-	-	-	-	-	-	-	-	-	-
6	447	447849	SPP IM Revenue - Wind		-	-	-	-	-	-	-	-	-	-
7	447	447850	SPP IM Revenue		-	-	-	-	-	-	-	-	-	-
8	447	447851	MJMEUC Revenue		-	-	-	-	-	-	-	-	-	-
9	447	447860	Bilateral/OFF Line Aux Revenue		-	-	-	-	-	-	-	-	-	-
10	447	447861	MJMEUC FAC Revenue Excluding Long-Term Capacity		-	-	-	-	-	-	-	-	-	-
11	456	456075	REC Revenue		-	-	-	-	-	-	-	-	-	-
12	456	456210	REC Revenue - Wind		-	-	-	-	-	-	-	-	-	-
13	456	456215	REC Revenue - Wind Post-Stub Period		-	-	-	-	-	-	-	-	-	-
14	501	501002	MO Fuel Adj Current Period		-	-	-	-	-	-	-	-	-	-
15	501	501003	MO Fuel Adj Recovery		-	-	-	-	-	-	-	-	-	-
16	501	501011	Conv & Seminar-Fuel		-	-	-	-	-	-	-	-	-	-
17	501	501042	Fuel - Coal		-	-	-	-	-	-	-	-	-	-
18	501	501045	Fuel - Oil		-	-	-	-	-	-	-	-	-	-
19	501	501183	Sales Of Ash		-	-	-	-	-	-	-	-	-	-
20	501	501300	Fuel - Tires		-	-	-	-	-	-	-	-	-	-
21	501	501400	Ops Labor-Fuel Handling		-	-	-	-	-	57,235	-	-	-	-
22	501	501401	Ops Mtls-Fuel Handling		-	-	-	-	-	-	-	-	-	-
23	501	501601	Fuel Administration - Asbury		-	-	-	-	-	-	-	-	-	-
24	501	501604	Fuel Administration - Riverton		-	-	-	-	-	-	-	-	-	-
25	501	501605	Fuel Administration Plum Point		-	-	-	-	-	-	-	-	-	-
26	506	506201	Limestone Expense		-	-	-	-	-	-	-	-	-	-
27	506	506202	Ammonia Expense		-	-	-	-	-	-	-	-	-	-
28	506	506203	Powdered Activated Carbon		-	-	-	-	-	-	-	-	-	-
29	506	506204	Lime Expense		-	-	-	-	-	-	-	-	-	-
30	509	509052	REC-Emission Allow Expense		-	-	-	-	-	-	-	-	-	-
31	547	547210	Combust Turb Fuel Natural Gas		-	-	-	-	-	-	-	-	-	-
32	547	547213	Fuel - No 2 Oil Fuel		-	-	-	-	-	-	-	-	-	-
33	547	547300	MO/KS Deriv Unrecov Fuel Exp		-	-	-	-	-	-	-	-	-	-
34	547	547301	NonFAS133 Deriv (Gain)/Loss		-	-	-	-	-	-	-	-	-	-
35	547	547605	Fuel Adm State Line		-	-	-	-	-	-	-	-	-	-
36	547	547606	Fuel Adm Energy Center		-	-	-	-	-	5,975	-	-	-	-
37	547	547607	Fuel Adm E Traders Commission		-	-	-	-	-	-	-	-	-	-
38	555	555430	Direct Purchases		-	-	-	-	-	-	-	-	-	-
39	555	555700	TCR Unreal/Unrecov		-	-	-	-	-	-	-	-	-	-
40	555	555800	DA Asset Energy Purchase		-	-	-	-	-	-	-	-	-	-
41	555	555810	DA NonAsset Energy Purchase		-	-	-	-	-	-	-	-	-	-
42	555	555820	DA Virtual Energy Purchase		-	-	-	-	-	-	-	-	-	-
43	555	555840	DA Reg Up Cost		-	-	-	-	-	-	-	-	-	-
44	555	555850	DA Reg Down Cost		-	-	-	-	-	-	-	-	-	-
45	555	555860	DA Spin Reserve Cost		-	-	-	-	-	-	-	-	-	-
46	555	555870	DA Supp Reserve Cost		-	-	-	-	-	-	-	-	-	-
47	555	555880	DA Other PP Expense		-	-	-	-	-	-	-	-	-	-
48	555	555900	RT Asset Energy Purchase		-	-	-	-	-	-	-	-	-	-
49	555	555920	RT Virtual Energy Purchase		-	-	-	-	-	-	-	-	-	-
50	555	555940	RT Reg Up Cost		-	-	-	-	-	-	-	-	-	-
51	555	555950	RT Reg Down Cost		-	-	-	-	-	-	-	-	-	-
52	555	555960	RT Spin Reserve Cost		-	-	-	-	-	-	-	-	-	-
53	555	555970	RT Supp Reserve Cost		-	-	-	-	-	-	-	-	-	-
54	555	555980	RT Other PP Expense		-	-	-	-	-	-	-	-	-	-
55	555	555990	TCR Settlements		-	-	-	-	-	-	-	-	-	-
56	555	555995	Auction Revenue Rights		-	-	-	-	-	-	-	-	-	-
57	555	555999	Purchased Power-Net Metering		-	-	-	-	-	-	-	-	-	-
58	555	555XXX	Resource Capacity		-	-	-	-	-	-	-	-	-	-
59	548	548202	Ammonia Expense		-	-	-	-	-	-	-	-	-	-
60			Total FAC Eligible Production Revenues/Expenses:		-	-	-	-	-	63,209	-	-	-	-
NON-FUEL VARIABLE PRODUCTION EXPENSES														
61	447	447430	Aec -Off-Sys-Missouri	TB 09-2023	-	-	-	-	-	-	-	-	-	-
62	447	447540	Oklahoma G R D A Off-System		-	-	-	-	-	-	-	-	-	-
63	447	447610	Energy Imbalance -Kansas		-	-	-	-	-	-	-	-	-	-
64	447	447620	Energy Imbalance -Kansas		-	-	-	-	-	-	-	-	-	-
65	447	447630	Energy Imbalance -Missouri		-	-	-	-	-	-	-	-	-	-
66	447	447640	Energy Imbalance -Oklahoma		-	-	-	-	-	-	-	-	-	-
67	447	447800	Insurance – SPP IM Revenue		-	-	-	-	-	-	-	-	-	-
68	456	456250	Misc Revenue - Wind		-	-	-	-	-	-	-	-	-	-
69	407	407430	Asbury Retire-KS19EPDE223RTS		-	-	-	-	-	-	-	-	-	-
70	407	407431	Asbury Retire OKPLUD201800133		-	-	-	-	-	-	-	-	-	-
71	421	421022	MO lat l Amrt O&M ER- 2010-0130		-	-	-	-	-	-	-	-	-	-

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

Line No.	FERC	GL	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
		Account			Pension/OPEB Expense	Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance

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

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
72	421	421027	MO lat II Amrt OM ER-2011-0004		-	-	-	100.00%	-	-	-	-	-	-
73	421	421029	MO PlmPt Amrt O&M ER-2011-0004		-	-	-	100.00%	-	-	-	-	-	-
74	501	501001	Kansas Fuel Adj		1,119,852	-	1,119,852	0.00%	-	-	-	-	-	-
75	501	501004	Fuel Constr Acctg Iatan2 Def		-	-	-	100.00%	-	-	-	-	-	-
76	501	501005	Okla Fuel Cost Adj		(480,773)	-	(480,773)	0.00%	-	-	-	-	-	-
77	501	501006	Arkansas Fuel Adjustment		4,007,074	-	4,007,074	0.00%	-	-	-	-	-	-
78	501	501910	Amrt SWPA Oz Beach-AR		(14,654)	-	(14,654)	0.00%	-	-	-	-	-	-
79	501	501920	Amrt SWPA Oz Beach-KS		-	-	-	0.00%	-	-	-	-	-	-
80	501	501930	Amrt SWPA Oz Beach-MO		-	-	-	100.00%	-	-	-	-	-	-
81	501	501940	Amrt SWPA Oz Beach-OK		-	-	-	0.00%	-	-	-	-	-	-
82	501	501950	Storm URI 5% Def Fuel Costs		-	-	-	100.00%	-	-	-	-	-	-
83	501	501952	KS Storm Uri Amortization		558,698	-	558,698	0.00%	-	-	-	-	-	-
84	501	501954	OK Storm Uri Amortization		630,555	-	630,555	0.00%	-	-	-	-	-	-
85	502	502084	Exp Of Coal Handling System		-	-	-	88.28%	-	-	-	-	-	-
86	502	502093	Exp Of Feedwater System		-	-	-	88.28%	-	-	-	-	-	-
87	502	502096	Exp To H2O Supply System		128,352	-	128,352	88.28%	113,303	-	(26,288)	-	-	-
88	502	502099	Exp Of Bottom & Fly Ash System		-	-	-	88.28%	-	-	-	-	-	-
89	502	502102	Exp Of Instrmnt & Meter Boiler		-	-	-	88.28%	-	-	-	-	-	-
90	502	502103	Expense of CEMS Equipment		-	-	-	88.28%	-	-	-	-	-	-
91	502	502105	Exp Of Draft Equipment		-	-	-	88.28%	-	-	-	-	-	-
92	502	502108	Exp Of Steam Boiler		45,839	-	45,839	88.28%	40,465	-	4,134	-	-	-
93	502	502109	Boiler Ops & Supervision		218,928	-	218,928	88.28%	193,259	-	(490)	-	-	-
94	502	502114	Steam Expenses - Other		950,267	-	950,267	88.28%	838,848	-	107,467	-	-	-
95	510	510030	Mtce Supervision & Engineer		786,242	-	786,242	88.28%	694,056	-	(44,087)	-	-	-
96	510	510994	Iatan2 Mtc Rg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
97	510	510995	IatCom Mtc Rg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
98	510	510996	PP Mtc Trk Rg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
99	510	510999	PP Mtc Trk Reg Adj ER2011-0004		-	-	-	100.00%	-	-	-	-	-	-
100	512	512138	Mtce Coalhandling		-	-	-	88.28%	-	-	-	-	-	-
101	512	512139	Mtce Of Rotary Dumper		95	-	95	88.28%	84	-	-	-	-	-
102	512	512141	Mtce Of Coal Sampler & Lab		-	-	-	88.28%	-	-	-	-	-	-
103	512	512144	Mtce Of C.E.M. Equipment		-	-	-	88.28%	-	-	-	-	-	-
104	512	512147	Mtce Of Coal Dozers		-	-	-	88.28%	-	-	-	-	-	-
105	512	512150	Mtce Of Feeders		-	-	-	88.28%	-	-	-	-	-	-
106	512	512153	Mtce Of Bottom & Fly Ash Syste		23,054	-	23,054	88.28%	20,351	-	(2,710)	-	-	-
107	512	512156	Mtce Instrmnt & Meters Boiler		-	-	-	88.28%	-	-	-	-	-	-
108	512	512159	Mtce Of Precipitator		-	-	-	88.28%	-	-	-	-	-	-
109	512	512160	Mtce Of Furnace		-	-	-	88.28%	-	-	-	-	-	-
110	512	512161	Mtce Of Cyclones		-	-	-	88.28%	-	-	-	-	-	-
111	512	512162	Mtce Of Draft Systems		-	-	-	88.28%	-	-	-	-	-	-
112	512	512163	Mtce Of Feedwater System Equip		-	-	-	88.28%	-	-	-	-	-	-
113	512	512164	Mtce Of Fuel Oil & Igniter Sys		-	-	-	88.28%	-	-	-	-	-	-
114	512	512165	Mtce Of Boiler Plant-Other		2,539,107	-	2,539,107	88.28%	2,241,397	-	21,864	-	-	-
115	512	512166	Mtce Of Burners		-	-	-	88.28%	-	-	-	-	-	-
116	512	512167	Mtce Of Boiler Drums & Headers		-	-	-	88.28%	-	-	-	-	-	-
117	512	512168	Sel Catalytic Reduction - Mtce		-	-	-	88.28%	-	-	-	-	-	-
118	512	512169	Mtce - Water Supply System		-	-	-	88.28%	-	-	-	-	-	-
119	513	513122	Mtce Of Electrical Equipment		-	-	-	88.28%	-	-	-	-	-	-
120	513	513168	Mtce Of Turbine Plant		349,580	-	349,580	88.28%	308,592	-	130,378	-	-	-
121	513	513172	Mtce Of Turbine Inst. & Meters		-	-	-	88.28%	-	-	-	-	-	-
122	513	513173	Mtce Of Hydrogen System		-	-	-	88.28%	-	-	-	-	-	-
123	513	513174	Mtce Of Cooling Tower		15,566	-	15,566	88.28%	13,741	-	1,569	-	-	-
124	513	513175	Mtce Of Cooling Lake		3,327	-	3,327	88.28%	2,937	-	63,206	-	-	-
125	513	513178	Mtce Of Electrical Equipment		1,975	-	1,975	88.28%	1,743	-	-	-	-	-
126	513	513181	Mtce Of Condensing Equipment		-	-	-	88.28%	-	-	-	-	-	-
127	513	513182	Mtce Of Lube/Control Oil Equip		-	-	-	88.28%	-	-	-	-	-	-
128			Less: Off-System Fuel & Purchase Power (Energy):		-	-	-	-	-	-	-	-	-	-
129			Total Variable Production Expenses:		27,037,361	(1,831,224)	25,206,137		17,159,661	-	255,044	-	-	-
NON-FUEL FIXED PRODUCTION EXPENSES														
130	500	500011	Conv & Seminar-Operations	TB 09-2023	11,437	-	11,437	88.42%	10,113	-	-	-	-	-
131	500	500035	Professional Assc Dues-Prod		-	-	-	88.42%	-	-	-	-	-	-
132	500	500036	Opr Spr & Eng-Air Abate&Monit		57,709	-	57,709	88.42%	51,029	-	6,651	-	-	-
133	500	500037	Op Supv-Water Monit & Compliance		-	-	-	88.42%	-	-	-	-	-	-
134	500	500038	Op Supv-Solid Waste Monit&Compl		-	-	-	88.42%	-	-	-	-	-	-
135	500	500039	Operation Supervision & Eng		712,913	-	712,913	88.42%	630,392	-	42,341	-	-	-
136	500	500040	Oper Supervision Plum Point		4,794	-	4,794	88.42%	4,239	-	-	-	-	-
137	500	500041	Oper Supervision Iatan Common		3,196	-	3,196	88.42%	2,826	-	-	-	-	-
138	500	500046	Micro Software-Production		-	-	-	88.42%	-	-	-	-	-	-
139	500	500180	Regulatory & Environm Report		-	-	-	88.42%	-	-	-	-	-	-
140	500	500994	IatanII Op Rg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
141	500	500995	IatCom Op Reg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-
142	500	500996	PP Op Trk Reg Adj Amortization		-	-	-	100.00%	-	-	-	-	-	-

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

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
72	421	421027	MO lat II Amrt OM ER-2011-0004		-	-	-	-	-	-	-	-	-	-
73	421	421029	MO PlmPt Amrt O&M ER-2011-0004		-	-	-	-	-	-	-	-	-	-
74	501	501001	Kansas Fuel Adj		-	-	-	-	-	-	-	-	-	-
75	501	501004	Fuel Constr Acctg latan2 Def		-	-	-	-	-	-	-	-	-	-
76	501	501005	Okla Fuel Cost Adj		-	-	-	-	-	-	-	-	-	-
77	501	501006	Arkansas Fuel Adjustment		-	-	-	-	-	-	-	-	-	-
78	501	501910	Amrt SWPA Oz Beach-AR		-	-	-	-	-	-	-	-	-	-
79	501	501920	Amrt SWPA Oz Beach-KS		-	-	-	-	-	-	-	-	-	-
80	501	501930	Amrt SWPA Oz Beach-MO		-	-	-	-	-	-	-	-	-	-
81	501	501940	Amrt SWPA Oz Beach-OK		-	-	-	-	-	-	-	-	-	-
82	501	501950	Storm URI 5% Def Fuel Costs		-	-	-	-	-	-	-	-	-	-
83	501	501952	KS Storm Uri Amortization		-	-	-	-	-	-	-	-	-	-
84	501	501954	OK Storm Uri Amortization		-	-	-	-	-	-	-	-	-	-
85	502	502084	Exp Of Coal Handling System		-	-	-	-	-	-	-	-	-	-
86	502	502093	Exp Of Feedwater System		-	-	-	-	-	-	-	-	-	-
87	502	502096	Exp To H2O Supply System		-	-	-	-	-	-	-	-	-	-
88	502	502099	Exp Of Bottom & Fly Ash System		-	-	-	-	-	-	-	-	-	-
89	502	502102	Exp Of Instrmnt & Meter Boiler		-	-	-	-	-	-	-	-	-	-
90	502	502103	Expense of CEMS Equipment		-	-	-	-	-	-	-	-	-	-
91	502	502105	Exp Of Draft Equipment		-	-	-	-	-	-	-	-	-	-
92	502	502108	Exp Of Steam Boiler		-	-	-	-	-	-	-	-	-	-
93	502	502109	Boiler Ops & Supervision		-	-	-	-	-	60,642	-	-	-	-
94	502	502114	Steam Expenses - Other		-	-	-	-	-	-	-	-	-	-
95	510	510030	Mtce Supervision & Engineer		-	-	-	-	-	30,420	-	-	-	-
96	510	510994	latan2 Mtc Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-
97	510	510995	latCom Mtc Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-
98	510	510996	PP Mtc Trk Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-
99	510	510999	PP Mtc Trk Rg Adj ER2011-0004		-	-	-	-	-	-	-	-	-	-
100	512	512138	Mtce Coalhandling		-	-	-	-	-	-	-	-	-	-
101	512	512139	Mtce Of Rotary Dumper		-	-	-	-	-	32	-	-	-	-
102	512	512141	Mtce Of Coal Sampler & Lab		-	-	-	-	-	-	-	-	-	-
103	512	512144	Mtce Of C.E.M. Equipment		-	-	-	-	-	-	-	-	-	-
104	512	512147	Mtce Of Coal Dozers		-	-	-	-	-	-	-	-	-	-
105	512	512150	Mtce Of Feeders		-	-	-	-	-	-	-	-	-	-
106	512	512153	Mtce Of Bottom & Fly Ash Syste		-	-	-	-	-	141	-	-	-	-
107	512	512156	Mtce Instrmnt & Meters Boiler		-	-	-	-	-	-	-	-	-	-
108	512	512159	Mtce Of Precipitator		-	-	-	-	-	-	-	-	-	-
109	512	512160	Mtce Of Furnace		-	-	-	-	-	-	-	-	-	-
110	512	512161	Mtce Of Cyclones		-	-	-	-	-	-	-	-	-	-
111	512	512162	Mtce Of Draft Systems		-	-	-	-	-	-	-	-	-	-
112	512	512163	Mtce Of Feedwater System Equip		-	-	-	-	-	-	-	-	-	-
113	512	512164	Mtce Of Fuel Oil & Igniter Sys		-	-	-	-	-	-	-	-	-	-
114	512	512165	Mtce Of Boiler Plant-Other		-	-	-	-	-	19,160	-	-	-	-
115	512	512166	Mtce Of Burners		-	-	-	-	-	-	-	-	-	-
116	512	512167	Mtce Of Boiler Drums & Headers		-	-	-	-	-	-	-	-	-	-
117	512	512168	Sel Catalytic Reduction - Mtce		-	-	-	-	-	-	-	-	-	-
118	512	512169	Mtce - Water Supply System		-	-	-	-	-	-	-	-	-	-
119	513	513122	Mtce Of Electrical Equipment		-	-	-	-	-	-	-	-	-	-
120	513	513168	Mtce Of Turbine Plant		-	-	-	-	-	15,860	-	-	-	-
121	513	513172	Mtce Of Turbine Inst. & Meters		-	-	-	-	-	-	-	-	-	-
122	513	513173	Mtce Of Hydrogen System		-	-	-	-	-	-	-	-	-	-
123	513	513174	Mtce Of Cooling Tower		-	-	-	-	-	-	-	-	-	-
124	513	513175	Mtce Of Cooling Lake		-	-	-	-	-	-	-	-	-	-
125	513	513178	Mtce Of Electrical Equipment		-	-	-	-	-	-	-	-	-	-
126	513	513181	Mtce Of Condensing Equipment		-	-	-	-	-	-	-	-	-	-
127	513	513182	Mtce Of Lube/Control Oil Equip		-	-	-	-	-	-	-	-	-	-
128			Less: Off-System Fuel & Purchase Power (Energy):		-	-	-	-	-	-	-	-	-	-
129			Total Variable Production Expenses:		-	-	-	-	-	126,255	-	-	-	-
NON-FUEL FIXED PRODUCTION EXPENSES														
130	500	500011	Conv & Seminar-Operations	TB 09-2023	-	-	-	-	-	-	-	-	-	-
131	500	500035	Professional Assc Dues-Prod		-	-	-	-	-	-	-	-	-	-
132	500	500036	Opr Spr & Eng-Air Abate&Monit		-	-	-	-	-	8,637	-	-	-	-
133	500	500037	Op Supv-Water Monit & Compliance		-	-	-	-	-	-	-	-	-	-
134	500	500038	Op Supv-Solid Wste Monit&Compl		-	-	-	-	-	-	-	-	-	-
135	500	500039	Operation Supervision & Eng		-	-	-	-	-	121,903	-	-	-	-
136	500	500040	Oper Supervision Plum Point		-	-	-	-	-	1,576	-	-	-	-
137	500	500041	Oper Supervision latan Common		-	-	-	-	-	1,050	-	-	-	-
138	500	500046	Micro Software-Production		-	-	-	-	-	-	-	-	-	-
139	500	500180	Regulatory & Environm Report		-	-	-	-	-	-	-	-	-	-
140	500	500994	latanIII Op Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-
141	500	500995	latCom Op Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-
142	500	500996	PP Op Trk Rg Adj Amortization		-	-	-	-	-	-	-	-	-	-

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

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
72	421	421027	MO lat II Amrt OM ER-2011-0004		-	-	-	-	-	-	-	-	-
73	421	421029	MO PlmPt Amrt O&M ER-2011-0004		-	-	-	-	-	-	-	-	-
74	501	501001	Kansas Fuel Adj		-	-	-	-	-	-	-	-	-
75	501	501004	Fuel Constr Acctg latan2 Def		-	-	-	-	-	-	-	-	-
76	501	501005	Okla Fuel Cost Adj		-	-	-	-	-	-	-	-	-
77	501	501006	Arkansas Fuel Adjustment		-	-	-	-	-	-	-	-	-
78	501	501910	Amrt SWPA Oz Beach-AR		-	-	-	-	-	-	-	-	-
79	501	501920	Amrt SWPA Oz Beach-KS		-	-	-	-	-	-	-	-	-
80	501	501930	Amrt SWPA Oz Beach-MO		-	-	-	-	-	-	-	-	-
81	501	501940	Amrt SWPA Oz Beach-OK		-	-	-	-	-	-	-	-	-
82	501	501950	Storm URI 5% Def Fuel Costs		-	-	-	-	-	-	-	-	-
83	501	501952	KS Storm Uri Amortization		-	-	-	-	-	-	-	-	-
84	501	501954	OK Storm Uri Amortization		-	-	-	-	-	-	-	-	-
85	502	502084	Exp Of Coal Handling System		-	-	-	-	-	-	-	-	-
86	502	502093	Exp Of Feedwater System		-	-	-	-	-	-	-	-	-
87	502	502096	Exp To H2O Supply System		-	-	-	-	-	-	-	(26,288)	87,015
88	502	502099	Exp Of Bottom & Fly Ash System		-	-	-	-	-	-	-	-	-
89	502	502102	Exp Of Instrmnt & Meter Boiler		-	-	-	-	-	-	-	-	-
90	502	502103	Expense of CEMS Equipment		-	-	-	-	-	-	-	-	-
91	502	502105	Exp Of Draft Equipment		-	-	-	-	-	-	-	-	-
92	502	502108	Exp Of Steam Boiler		-	-	-	-	-	-	-	4,134	44,599
93	502	502109	Boiler Ops & Supervision		-	-	-	-	-	-	-	60,152	253,411
94	502	502114	Steam Expenses - Other		-	-	-	-	-	-	-	107,467	946,315
95	510	510030	Mtce Supervision & Engineer		-	-	-	-	-	-	-	(13,667)	680,389
96	510	510994	latan2 Mtc Rg Adj Amortization		-	-	-	-	-	-	-	-	-
97	510	510995	latCom Mtc Rg Adj Amortization		-	-	-	-	-	-	-	-	-
98	510	510996	PP Mtc Trk Rg Adj Amortization		-	-	-	-	-	-	-	-	-
99	510	510999	PP Mtc Trk Reg Adj ER2011-0004		-	-	-	-	-	-	-	-	-
100	512	512138	Mtce Coalhandling		-	-	-	-	-	-	-	-	-
101	512	512139	Mtce Of Rotary Dumper		-	-	-	-	-	-	-	32	116
102	512	512141	Mtce Of Coal Sampler & Lab		-	-	-	-	-	-	-	-	-
103	512	512144	Mtce Of C.E.M. Equipment		-	-	-	-	-	-	-	-	-
104	512	512147	Mtce Of Coal Dozers		-	-	-	-	-	-	-	-	-
105	512	512150	Mtce Of Feeders		-	-	-	-	-	-	-	-	-
106	512	512153	Mtce Of Bottom & Fly Ash Syste		-	-	-	-	-	-	-	(2,569)	17,782
107	512	512156	Mtce Instrmnt & Meters Boiler		-	-	-	-	-	-	-	-	-
108	512	512159	Mtce Of Precipitator		-	-	-	-	-	-	-	-	-
109	512	512160	Mtce Of Furnace		-	-	-	-	-	-	-	-	-
110	512	512161	Mtce Of Cyclones		-	-	-	-	-	-	-	-	-
111	512	512162	Mtce Of Draft Systems		-	-	-	-	-	-	-	-	-
112	512	512163	Mtce Of Feedwater System Equip		-	-	-	-	-	-	-	-	-
113	512	512164	Mtce Of Fuel Oil & Igniter Sys		-	-	-	-	-	-	-	-	-
114	512	512165	Mtce Of Boiler Plant-Other		-	-	-	-	-	-	-	41,024	2,282,422
115	512	512166	Mtce Of Burners		-	-	-	-	-	-	-	-	-
116	512	512167	Mtce Of Boiler Drums & Headers		-	-	-	-	-	-	-	-	-
117	512	512168	Sel Catalytic Reduction - Mtce		-	-	-	-	-	-	-	-	-
118	512	512169	Mtce - Water Supply System		-	-	-	-	-	-	-	-	-
119	513	513122	Mtce Of Electrical Equipment		-	-	-	-	-	-	-	-	-
120	513	513168	Mtce Of Turbine Plant		-	-	-	-	-	-	-	146,238	454,829
121	513	513172	Mtce Of Turbine Inst. & Meters		-	-	-	-	-	-	-	-	-
122	513	513173	Mtce Of Hydrogen System		-	-	-	-	-	-	-	-	-
123	513	513174	Mtce Of Cooling Tower		-	-	-	-	-	-	-	1,569	15,311
124	513	513175	Mtce Of Cooling Lake		-	-	-	-	-	-	-	63,206	66,143
125	513	513178	Mtce Of Electrical Equipment		-	-	-	-	-	-	-	-	1,743
126	513	513181	Mtce Of Condensing Equipment		-	-	-	-	-	-	-	-	-
127	513	513182	Mtce Of Lube/Control Oil Equip		-	-	-	-	-	-	-	-	-
128			Less: Off-System Fuel & Purchase Power (Energy):		-	-	-	-	-	-	-	-	-
129			Total Variable Production Expenses:		-	-	-	-	-	-	-	381,299	17,540,960
NON-FUEL FIXED PRODUCTION EXPENSES													
130	500	500011	Conv & Seminar-Operations	TB 09-2023	-	-	-	-	-	-	-	-	10,113
131	500	500035	Professional Assc Dues-Prod		-	-	-	-	-	-	-	-	-
132	500	500036	Opr Spr & Eng-Air Abate&Monit		-	-	-	-	-	-	-	15,287	66,316
133	500	500037	Op Supv-Water Monit & Compliance		-	-	-	-	-	-	-	-	-
134	500	500038	Op Supv-Solid Wste Monit&Compl		-	-	-	-	-	-	-	-	-
135	500	500039	Operation Supervision & Eng		-	-	-	-	-	-	-	164,244	794,636
136	500	500040	Oper Supervision Plum Point		-	-	-	-	-	-	-	1,576	5,814
137	500	500041	Oper Supervision Iatan Common		-	-	-	-	-	-	-	1,050	3,876
138	500	500046	Micro Software-Production		-	-	-	-	-	-	-	-	-
139	500	500180	Regulatory & Environm Report		-	-	-	-	-	-	-	-	-
140	500	500994	IatanIII Op Rg Adj Amortization		-	-	-	-	-	-	-	-	-
141	500	500995	latCom Op Reg Adj Amortization		-	-	-	-	-	-	-	-	-
142	500	500996	PP Op Trk Reg Adj Amortization		-	-	-	-	-	-	-	-	-

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

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance	Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
143	500	500999	PP Op Trk Reg Adj ER-2011-0004		-	-	-	100.00%	-	-	-	-	-	-
144	505	505112	Exp-Condens & Cooling H2O Sys		-	-	-	88.42%	-	-	-	-	-	-
145	505	505117	Exp Of Lube Oil System		-	-	-	88.42%	-	-	-	-	-	-
146	505	505118	Expense of Generator		-	-	-	88.42%	-	-	-	-	-	-
147	505	505120	Exp Of Turbine Plant		626	-	626	88.42%	554	-	805	-	-	-
148	505	505422	Electric Expense - Iatan		291,960	-	291,960	88.42%	258,165	-	(529)	-	-	-
149	505	505426	Electric Ops & Supervision		182,196	-	182,196	88.42%	161,106	-	-	-	-	-
150	506	506025	Safety Expenses-Prod		36,597	-	36,597	88.42%	32,360	-	2,646	-	-	-
151	506	506126	Misc Steam Power Expenses		416,859	-	416,859	88.42%	368,607	-	137,317	-	-	-
152	506	506168	Exp of Catalytic Reducer - Opr		-	-	-	88.42%	-	-	-	-	-	-
153	506	506173	Exp of Scrubber		-	-	-	88.42%	-	-	-	-	-	-
154	506	506175	Exp of Baghouse		-	-	-	88.42%	-	-	-	-	-	-
155	506	506205	Ash and FGD By product Dispos		-	-	-	88.42%	-	-	-	-	-	-
156	507	507129	Rents - Energy Supply		61,066	-	61,066	88.42%	53,997	-	(27,564)	-	-	-
157	511	511127	Mtce Of Structures		639,063	-	639,063	88.42%	565,090	-	65,956	-	-	-
158	511	511132	Mtce Of Structures - Environ		-	-	-	88.42%	-	-	-	-	-	-
159	511	511135	Mtce Of Structures - Other		-	-	-	88.42%	-	-	-	-	-	-
160	514	514144	Mtce of C.E.M. Equipment		-	-	-	88.42%	-	-	-	-	-	-
161	514	514158	Mtce Of Auxiliary Plant Equip		-	-	-	88.42%	-	-	-	-	-	-
162	514	514168	Mtce of SCR Catalytic Reducer		-	-	-	88.42%	-	-	-	-	-	-
163	514	514171	Mtce Of Misc Steam Plant		76,212	-	76,212	88.42%	67,391	-	25,027	-	-	-
164	514	514173	Mtce of Scrubber		-	-	-	88.42%	-	-	-	-	-	-
165	514	514174	Mtce of PAC System		-	-	-	88.42%	-	-	-	-	-	-
166	514	514175	Mtce of Baghouse		-	-	-	88.42%	-	-	-	-	-	-
167	514	514176	Mtce of Hydrator		-	-	-	88.42%	-	-	-	-	-	-
168	535	535011	Conv & Seminar-Hydro		298	-	298	88.42%	263	-	2,514	-	-	-
169	535	535301	Oper Supervision & Eng-Hydro		48,769	-	48,769	88.42%	43,124	-	(1,550)	-	-	-
170	537	537316	Other Expenses - Hydro		306,195	-	306,195	88.42%	270,752	-	(188,695)	-	-	-
171	538	538325	Electric Expenses - Hydro		96,095	-	96,095	88.42%	84,972	-	(2,001)	-	-	-
172	539	539025	Safety Expenses-Hydro		51,837	-	51,837	88.42%	45,837	-	(414)	-	-	-
173	539	539332	Misc Hydro Generation Exp		249,509	-	249,509	88.42%	220,628	-	6,527	-	-	-
174	541	541304	Maint Supervision & Eng-Hydro		39,992	-	39,992	88.42%	35,362	-	123	-	-	-
175	542	542307	House Expenses - Hydro		23,719	-	23,719	88.42%	20,974	-	2,103	-	-	-
176	542	542337	Maint Of Structures - Hydro		10,612	-	10,612	88.42%	9,383	-	1,426	-	-	-
177	543	543334	Maint Reservoirs Dam & Waterwy		141,399	-	141,399	88.42%	125,032	-	17,334	-	-	-
178	544	544340	Maint Of Electric Plant- Hydro		72,058	-	72,058	88.42%	63,717	-	2,783	-	-	-
179	545	545343	Maint-Hydro PIt Not Recreation		76,951	-	76,951	88.42%	68,044	-	11,420	-	-	-
180	545	545346	Maint-Misc Hydro PIt-Recreatn		50,884	-	50,884	88.42%	44,994	-	(365)	-	-	-
181	546	546011	Conv & Seminars		10,923	-	10,923	88.42%	9,659	-	(3,737)	-	-	-
182	546	546204	Oper Super&Eng-Air Abate&Monit		76,456	-	76,456	88.42%	67,606	-	(3,275)	-	-	-
183	546	546205	Op Supv - Environmental		194,957	-	194,957	88.42%	172,391	-	(4,970)	-	-	-
184	546	546207	Oper Supervision & Eng		2,108,026	-	2,108,026	88.42%	1,864,018	-	1,602	-	-	-
185	546	546999	Wind Ops to eliminate		3,020,906	-	3,020,906	88.60%	2,676,663	-	-	-	-	-
186	547	547603	Fuel Adm Riverton Gas		-	-	-	88.28%	-	-	-	-	-	-
187	548	548123	Exp Of Prime Movers		3,645,087	-	3,645,087	88.42%	3,223,162	-	(18,814)	-	-	-
188	548	548124	Exp of Environmental Devices		296,662	-	296,662	88.42%	262,323	-	(36,497)	-	-	-
189	548	548125	Exp of Generators		62,412	-	62,412	88.42%	55,188	-	(40,954)	-	-	-
190	548	548126	Exp of Accessory Elec Equip		35,378	-	35,378	88.42%	31,283	-	2,476	-	-	-
191	548	548216	Gener Exp - Water Injection Sys		-	-	-	88.42%	-	-	2,165	-	-	-
192	548	548219	Generation Expense - Other		729,416	-	729,416	88.42%	644,985	-	(1,088)	-	-	-
193	548	548300	EXP SOLAR		40,930	-	40,930	100.00%	40,930	-	-	-	-	-
194	548	548301	Exp of H2O Supply System		5,656	-	5,656	88.42%	5,001	-	-	-	-	-
195	549	549025	Safety Expenses-Comb Turbine		252,689	-	252,689	88.42%	223,440	-	32,787	-	-	-
196	549	549046	Micro Software - Comb Turbine		3,779	-	3,779	88.42%	3,342	-	(956)	-	-	-
197	549	549120	Exp of Misc Other Power		1,055,773	-	1,055,773	88.42%	933,565	-	16,281	-	-	-
198	549	549169	Riverton OprTrk MO ER2016-0023		157,116	-	157,116	100.00%	157,116	-	-	-	-	-
199	549	549222	Misc Other Power Expense		252,826	-	252,826	88.42%	223,561	-	(20,013)	-	-	-
200	549	549223	Environmental Waste Disposal		40,064	-	40,064	88.42%	35,427	-	-	-	-	-
201	549	549316	Wind - Exp External Fees		20,566	-	20,566	88.60%	18,222	-	-	-	-	-
202	551	551201	Maint Supervision & Engineer		868,236	-	868,236	88.42%	767,736	-	671	-	-	-
203	551	551202	Maint Supervision and Engineer		162,609	-	162,609	88.42%	143,787	-	-	-	-	-
204	551	551204	Maint Superv&Eng-Environmental		150,196	-	150,196	88.42%	132,810	-	-	-	-	-
205	551	551225	Maint Of Structures-Turbine		172,852	-	172,852	88.42%	152,844	-	2,052	-	-	-
206	552	552121	Exp of Structures		188,088	-	188,088	88.42%	166,316	-	14,562	-	-	-
207	552	552122	Exp of Structures Fuel		144	-	144	88.42%	127	-	702	-	-	-
208	552	552135	Mtce Of Structures - SL		309,926	-	309,926	88.42%	274,052	-	(85,869)	-	-	-
209	552	552136	Mtce of Structures Fires		48,624	-	48,624	88.42%	42,995	-	(14,583)	-	-	-
210	552	552137	Mtce of Structures Fuel		124,457	-	124,457	88.42%	110,051	-	(63,078)	-	-	-
211	553	553157	Mtce of Duct Burners		2,110	-	2,110	88.42%	1,866	-	23,015	-	-	-
212	553	553160	Mtce of Turbines		(1,506,612)	-	(1,506,612)	88.42%	(1,332,219)	-	1,214,974	-	-	-
213	553	553161	Mtce of Turbine Aux Equip		608,540	-	608,540	88.42%	538,100	-	(214,718)	-	-	-
214	553	553162	Mtce Of Hrsg Enclosure&Structr		60,375	-	60,375	88.42%	53,386	-	4,726	-	-	-
215	553	553163	Mtce Of Hrsg Pressure Parts		642,222	-	642,222	88.42%	567,883	-	207,806	-	-	-
216	553	553164	Mtce of Environmental Devices		128,284	-	128,284	88.42%	113,435	-	31,614	-	-	-

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	
		Account			Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees	
		(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
143	500	500999	PP Op Trk Reg Adj ER-2011-0004		-	-	-	-	-	-	-	-	-	-	-
144	505	505112	Exp-Condens & Cooling H2O Sys		-	-	-	-	-	-	-	-	-	-	-
145	505	505117	Exp Of Lube Oil System		-	-	-	-	-	-	-	-	-	-	-
146	505	505118	Expense of Generator		-	-	-	-	-	-	-	-	-	-	-
147	505	505120	Exp Of Turbine Plant		-	-	-	-	-	-	-	-	-	-	-
148	505	505422	Electric Expense - Iatan		-	-	-	-	-	-	-	-	-	-	-
149	505	505426	Electric Ops & Supervision		-	-	-	-	-	59,388	-	-	-	-	-
150	506	506025	Safety Expenses-Prod		-	-	-	-	-	-	-	-	-	-	-
151	506	506126	Misc Steam Power Expenses		-	-	-	-	-	32,146	-	-	-	-	-
152	506	506168	Exp of Catalytic Reducer - Opr		-	-	-	-	-	-	-	-	-	-	-
153	506	506173	Exp of Scrubber		-	-	-	-	-	-	-	-	-	-	-
154	506	506175	Exp of Baghouse		-	-	-	-	-	-	-	-	-	-	-
155	506	506205	Ash and FGD By product Dispos		-	-	-	-	-	-	-	-	-	-	-
156	507	507129	Rents - Energy Supply		-	-	-	-	-	-	-	-	-	-	-
157	511	511127	Mtce Of Structures		-	-	-	-	-	-	-	-	-	-	-
158	511	511132	Mtce Of Structures - Environ		-	-	-	-	-	-	-	-	-	-	-
159	511	511135	Mtce Of Structures - Other		-	-	-	-	-	-	-	-	-	-	-
160	514	514144	Mtce of C.E.M. Equipment		-	-	-	-	-	-	-	-	-	-	-
161	514	514158	Mtce Of Auxiliary Plant Equip		-	-	-	-	-	-	-	-	-	-	-
162	514	514168	Mtce of SCR Catalytic Reducer		-	-	-	-	-	-	-	-	-	-	-
163	514	514171	Mtce Of Misc Steam Plant		-	-	-	-	-	7,428	-	-	-	-	-
164	514	514173	Mtce of Scrubber		-	-	-	-	-	-	-	-	-	-	-
165	514	514174	Mtce of PAC System		-	-	-	-	-	-	-	-	-	-	-
166	514	514175	Mtce of Baghouse		-	-	-	-	-	-	-	-	-	-	-
167	514	514176	Mtce of Hydrator		-	-	-	-	-	-	-	-	-	-	-
168	535	535011	Conv & Seminar-Hydro		-	-	-	-	-	97	-	-	-	-	-
169	535	535301	Oper Supervision & Eng-Hydro		-	-	-	-	-	14,088	-	-	-	-	-
170	537	537316	Other Expenses - Hydro		-	-	-	-	-	5,596	-	-	-	-	-
171	538	538325	Electric Expenses - Hydro		-	-	-	-	-	19,900	-	-	-	-	-
172	539	539025	Safety Expenses-Hydro		-	-	-	-	-	12,338	-	-	-	-	-
173	539	539332	Misc Hydro Generation Exp		-	-	-	-	-	18,605	-	-	-	-	-
174	541	541304	Maint Supervision & Eng-Hydro		-	-	-	-	-	12,806	-	-	-	-	-
175	542	542307	House Expenses - Hydro		-	-	-	-	-	7,497	-	-	-	-	-
176	542	542337	Maint Of Structures - Hydro		-	-	-	-	-	3,284	-	-	-	-	-
177	543	543334	Maint Reservoirs Dam & Waterwy		-	-	-	-	-	25,460	-	-	-	-	-
178	544	544340	Maint Of Electric Plant- Hydro		-	-	-	-	-	22,037	-	-	-	-	-
179	545	545343	Maint-Hydro Plt Not Recreation		-	-	-	-	-	23,013	-	-	-	-	-
180	545	545346	Maint-Misc Hydro Plt-Recreatn		-	-	-	-	-	10,238	-	-	-	-	-
181	546	546011	Conv & Seminars		-	-	-	-	-	1,318	-	-	-	-	-
182	546	546204	Oper Super&Eng-Air Abate&Monit		-	-	-	-	-	16,019	-	-	-	-	-
183	546	546205	Op Supv - Environmental		-	-	-	-	-	37,142	-	-	-	-	-
184	546	546207	Oper Supervision & Eng		-	-	-	-	-	669,475	-	-	-	-	-
185	546	546999	Wind Ops to eliminate		-	-	-	-	-	-	-	-	-	-	-
186	547	547603	Fuel Adm Riverton Gas		-	-	-	-	-	-	-	-	-	-	-
187	548	548123	Exp Of Prime Movers		-	-	-	-	-	734,025	-	-	-	-	-
188	548	548124	Exp of Environmental Devices		-	-	-	-	-	1,448	-	-	-	-	-
189	548	548125	Exp of Generators		-	-	-	-	-	64,724	-	-	188,313	-	-
190	548	548126	Exp of Accessory Elec Equip		-	-	-	-	-	10,281	-	-	-	-	-
191	548	548216	Gener Exp - Water Injection Sys		-	-	-	-	-	-	-	-	-	-	-
192	548	548219	Generation Expense - Other		-	-	-	-	-	199,265	-	-	-	-	-
193	548	548300	EXP SOLAR		-	-	-	-	-	3,990	-	-	-	-	-
194	548	548301	Exp of H2O Supply System		-	-	-	-	-	1,106	-	-	-	-	-
195	549	549025	Safety Expenses-Comb Turbine		-	-	-	-	-	7,685	-	-	-	-	-
196	549	549046	Micro Software - Comb Turbine		-	-	-	-	-	-	-	-	-	-	-
197	549	549120	Exp of Misc Other Power		-	-	-	-	-	40,940	-	-	-	-	-
198	549	549169	Riverton OprTrk MO ER2016-0023		(157,116)	-	-	-	-	-	-	-	-	-	-
199	549	549222	Misc Other Power Expense		-	-	-	-	-	14,535	-	-	-	-	-
200	549	549223	Environmental Waste Disposal		-	-	-	-	-	-	-	-	-	-	-
201	549	549316	Wind - Exp External Fees		-	-	-	-	-	-	-	-	-	-	-
202	551	551201	Maint Supervision & Engineer		-	-	-	-	-	285,860	-	-	-	-	-
203	551	551202	Maint Supervision and Engineer		-	-	-	-	-	52,981	-	-	-	-	-
204	551	551204	Maint Superv&Eng-Environmental		-	-	-	-	-	48,957	-	-	-	-	-
205	551	551225	Maint Of Structures-Turbine		-	-	-	-	-	50,626	-	-	-	-	-
206	552	552121	Exp of Structures		-	-	-	-	-	12,634	-	-	-	-	-
207	552	552122	Exp of Structures Fuel		-	-	-	-	-	22	-	-	-	-	-
208	552	552135	Mtce Of Structures - SL		-	-	-	-	-	7,826	-	-	-	-	-
209	552	552136	Mtce of Structures Fires		-	-	-	-	-	909	-	-	-	-	-
210	552	552137	Mtce of Structures Fuel		-	-	-	-	-	2,976	-	-	-	-	-
211	553	553157	Mtce of Duct Burners		-	-	-	-	-	891	-	-	-	-	-
212	553	553160	Mtce of Turbines		-	-	-	-	-	29,187	-	-	-	-	-
213	553	553161	Mtce of Turbine Aux Equip		-	-	-	-	-	39,977	-	-	-	-	-
214	553	553162	Mtce Of Hrsg Enclosure&Structr		-	-	-	-	-	10,573	-	-	-	-	-
215	553	553163	Mtce Of Hrsg Pressure Parts		-	-	-	-	-	30,966	-	-	-	-	-
216	553	553164	Mtce of Environmental Devices		-	-	-	-	-	1,711	-	-	-	-	-

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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Stataline LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
143	500	500999	PP Op Trk Reg Adj ER-2011-0004		-	-	-	-	-	-	-	-	-
144	505	505112	Exp-Condens & Cooling H2O Sys		-	-	-	-	-	-	-	-	-
145	505	505117	Exp Of Lube Oil System		-	-	-	-	-	-	-	-	-
146	505	505118	Expense of Generator		-	-	-	-	-	-	-	-	-
147	505	505120	Exp Of Turbine Plant		-	-	-	-	-	-	-	805	1,359
148	505	505422	Electric Expense - Iatan		-	-	-	-	-	-	-	(529)	257,636
149	505	505426	Electric Ops & Supervision		-	-	-	-	-	-	-	59,388	220,494
150	506	506025	Safety Expenses-Prod		-	-	-	-	-	-	-	2,646	35,006
151	506	506126	Misc Steam Power Expenses		-	-	-	-	-	-	-	169,463	538,070
152	506	506168	Exp of Catalytic Reducer - Opr		-	-	-	-	-	-	-	-	-
153	506	506173	Exp of Scrubber		-	-	-	-	-	-	-	-	-
154	506	506175	Exp of Baghouse		-	-	-	-	-	-	-	-	-
155	506	506205	Ash and FGD By product Dispos		-	-	-	-	-	-	-	-	-
156	507	507129	Rents - Energy Supply		-	-	-	-	-	-	-	(27,564)	26,433
157	511	511127	Mtce Of Structures		-	-	-	-	-	-	-	65,956	631,046
158	511	511132	Mtce Of Structures - Environ		-	-	-	-	-	-	-	-	-
159	511	511135	Mtce Of Structures - Other		-	-	-	-	-	-	-	-	-
160	514	514144	Mtce of C.E.M. Equipment		-	-	-	-	-	-	-	-	-
161	514	514158	Mtce Of Auxiliary Plant Equip		-	-	-	-	-	-	-	-	-
162	514	514168	Mtce of SCR Catalytic Reducer		-	-	-	-	-	-	-	-	-
163	514	514171	Mtce Of Misc Steam Plant		-	-	-	-	-	-	-	32,455	99,846
164	514	514173	Mtce of Scrubber		-	-	-	-	-	-	-	-	-
165	514	514174	Mtce of PAC System		-	-	-	-	-	-	-	-	-
166	514	514175	Mtce of Baghouse		-	-	-	-	-	-	-	-	-
167	514	514176	Mtce of Hydrator		-	-	-	-	-	-	-	-	-
168	535	535011	Conv & Seminar-Hydro		-	-	-	-	-	-	-	2,612	2,875
169	535	535301	Oper Supervision & Eng-Hydro		-	-	-	-	-	-	-	12,538	55,662
170	537	537316	Other Expenses - Hydro		-	-	-	-	-	-	-	(183,099)	87,653
171	538	538325	Electric Expenses - Hydro		-	-	-	-	-	-	-	17,899	102,871
172	539	539025	Safety Expenses-Hydro		-	-	-	-	-	-	-	11,924	57,761
173	539	539332	Misc Hydro Generation Exp		-	-	-	-	-	-	-	25,132	245,760
174	541	541304	Maint Supervision & Eng-Hydro		-	-	-	-	-	-	-	12,929	48,291
175	542	542307	House Expenses - Hydro		-	-	-	-	-	-	-	9,600	30,574
176	542	542337	Maint Of Structures - Hydro		-	-	-	-	-	-	-	4,710	14,094
177	543	543334	Maint Reservoirs Dam & Waterwy		-	-	-	-	-	-	-	42,794	167,826
178	544	544340	Maint Of Electric Plant- Hydro		-	-	-	-	-	-	-	24,820	88,537
179	545	545343	Maint-Hydro Plt Not Recreation		-	-	-	-	-	-	-	34,434	102,478
180	545	545346	Maint-Misc Hydro Plt-Recreatn		-	-	-	-	-	-	-	9,873	54,867
181	546	546011	Conv & Seminars		-	-	-	21,857	-	-	-	19,438	29,097
182	546	546204	Oper Super&Eng-Air Abate&Monit		-	-	-	-	-	-	-	12,744	80,350
183	546	546205	Op Supv - Environmental		-	-	-	63,744	-	-	-	95,916	268,307
184	546	546207	Oper Supervision & Eng		-	-	-	(11,430)	-	-	-	659,647	2,523,665
185	546	546999	Wind Ops to eliminate		-	-	-	-	-	-	-	-	2,676,663
186	547	547603	Fuel Adm Riverton Gas		-	-	-	-	-	-	-	-	-
187	548	548123	Exp Of Prime Movers		-	-	501,625	-	-	-	-	1,216,836	4,439,998
188	548	548124	Exp of Environmental Devices		-	-	-	-	-	-	-	(35,048)	227,274
189	548	548125	Exp of Generators		-	-	-	(1,227)	-	-	-	210,856	266,044
190	548	548126	Exp of Accessory Elec Equip		-	-	-	-	-	-	-	12,758	44,040
191	548	548216	Gener Exp - Water Injection Sys		-	-	-	-	-	-	-	2,165	2,165
192	548	548219	Generation Expense - Other		-	-	-	(6,138)	-	-	-	192,038	837,023
193	548	548300	EXP SOLAR		-	-	-	-	-	-	-	3,990	44,920
194	548	548301	Exp of H2O Supply System		-	-	-	(2,002)	-	-	-	(896)	4,105
195	549	549025	Safety Expenses-Comb Turbine		-	-	-	104,581	-	-	-	145,053	368,493
196	549	549046	Micro Software - Comb Turbine		-	-	-	4,341	-	-	-	3,385	6,727
197	549	549120	Exp of Misc Other Power		-	-	-	81,994	-	-	-	139,215	1,072,780
198	549	549169	Riverton OprTrk MO ER2016-0023		-	-	-	-	-	-	-	(157,116)	-
199	549	549222	Misc Other Power Expense		-	-	-	(1,138)	-	-	-	(6,616)	216,945
200	549	549223	Environmental Waste Disposal		-	-	-	(23,400)	-	-	-	(23,400)	12,027
201	549	549316	Wind - Exp External Fees		-	-	-	-	-	-	-	-	18,222
202	551	551201	Maint Supervision & Engineer		-	-	-	-	-	-	-	286,531	1,054,267
203	551	551202	Maint Supervision and Engineer		-	-	-	(344)	-	-	-	52,637	196,424
204	551	551204	Maint Superv&Eng-Environmental		-	-	-	-	-	-	-	48,957	181,767
205	551	551225	Maint Of Structures-Turbine		-	-	-	(763)	-	-	-	51,915	204,759
206	552	552121	Exp of Structures		-	-	-	(21,672)	-	-	-	5,525	171,841
207	552	552122	Exp of Structures Fuel		-	-	-	-	-	-	-	724	851
208	552	552135	Mtce Of Structures - SL		-	-	-	-	-	-	-	(78,043)	196,009
209	552	552136	Mtce of Structures Fires		-	-	-	-	-	-	-	(13,674)	29,322
210	552	552137	Mtce of Structures Fuel		-	-	-	-	-	-	-	(60,102)	49,949
211	553	553157	Mtce of Duct Burners		-	-	-	-	-	-	-	23,905	25,771
212	553	553160	Mtce of Turbines		-	2,592,117	-	(22)	-	-	-	3,836,256	2,504,037
213	553	553161	Mtce of Turbine Aux Equip		-	-	-	2,511	-	-	-	(172,230)	365,871
214	553	553162	Mtce Of Hrsg Enclosure&Structr		-	-	-	-	-	-	-	15,298	68,685
215	553	553163	Mtce Of Hrsg Pressure Parts		-	-	-	-	-	-	-	238,772	806,655
216	553	553164	Mtce of Environmental Devices		-	-	-	-	-	-	-	33,325	146,760

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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
217	553	553165	Mtce of Cooling Systems		211,240	-	211,240	88.42%	186,788	-	59,457	-	-	-
218	553	553166	Mtce of Feedwater Systems		159,513	-	159,513	88.42%	141,049	-	184,099	-	-	-
219	553	553167	Mtce of Steam & Wtr Systems		19,885	-	19,885	88.42%	17,583	-	10,260	-	-	-
220	553	553168	Riverton Deferred Maintenance		(736,802)	-	(736,802)	88.42%	(651,515)	-	7,045	-	-	-
221	553	553169	Riverton MtCTrk MO ER2014-0351		1,414,047	-	1,414,047	100.00%	1,414,047	-	-	-	-	-
222	553	553170	Mtce of Generators		482,186	-	482,186	88.42%	426,372	-	78,194	-	-	-
223	553	553171	Mtce of Gen Excitation Sys		94,789	-	94,789	88.42%	83,817	-	(18,819)	-	-	-
224	553	553172	Mtce of Generator Aux Equip		2,982	-	2,982	88.42%	2,637	-	3,922	-	-	-
225	553	553173	Mtce of Station Transformers		40,198	-	40,198	88.42%	35,545	-	13,902	-	-	-
226	553	553174	Mtce of Accessory Elec Equip		94,435	-	94,435	88.42%	83,504	-	49,446	-	-	-
227	553	553175	Mtce of Elec Control System		257,519	-	257,519	88.42%	227,711	-	48,767	-	-	-
228	553	553181	Mtce of Condenser		10,008	-	10,008	88.42%	8,850	-	9,055	-	-	-
229	553	553182	Mtce of Auxiliary steam system		(171)	-	(171)	88.42%	(151)	-	26,109	-	-	-
230	553	553184	Mtce of Cooling Water Supply		-	-	-	88.42%	-	-	36,854	-	-	-
231	553	553228	Mtce Oth Gen&Elec Equip Wat Inj		31,402	-	31,402	88.42%	27,767	-	(2,727)	-	-	-
232	553	553231	Maint Of Gen & Elect Eq-Other		748,816	-	748,816	88.42%	662,139	-	1,233,565	-	-	-
233	553	553232	Unit #12 Combustion Turbine		-	-	-	88.42%	-	-	-	-	-	-
234	553	553233	Maintenance Solar		68,609	-	68,609	100.00%	68,609	-	-	-	-	-
235	553	553234	Maintenance of H2O Supply System		19,085	-	19,085	88.42%	16,876	-	-	-	-	-
236	553	553260	Mtce of Turbines - Unit 10,11		126,007	-	126,007	88.42%	111,421	-	(32,145)	-	-	-
237	553	553300	O&M Service Fee - Vestas		10,183,644	-	10,183,644	88.60%	9,023,180	-	-	-	-	-
238	553	553301	EMSA Service Fee		224,929	-	224,929	88.60%	199,298	-	-	-	-	-
239	553	553302	OMA Service Fee		779,585	-	779,585	88.60%	690,748	-	-	-	-	-
240	553	553306	AMA Service Fee		222,419	-	222,419	88.60%	197,074	-	-	-	-	-
241	553	553309	Environmental Monitoring		-	-	-	88.60%	-	-	-	-	-	-
242	553	553311	Landowner Rent Expense - Wind		-	-	-	88.60%	-	-	-	-	-	-
243	553	553313	Landowner Crop Damage-Wind		39,187	-	39,187	88.60%	34,721	-	-	-	-	-
244	553	553320	Neosho Ridge Wind Outage		(758,041)	-	(758,041)	88.60%	(671,659)	-	-	-	-	-
245	553	553999	Wind Mtce to eliminate		5,998,776	-	5,998,776	88.60%	5,315,193	-	-	-	-	-
246	553	553XXX	Riverton Deferred Maintenance 12-2		-	-	-	88.42%	-	-	-	-	-	-
247	554	554110	Exp of Misc Power Plant Equip		166,075	-	166,075	88.42%	146,851	-	26,670	-	-	-
248	554	554130	Mtce of Misc Plant Systems		493,551	-	493,551	88.42%	436,422	-	(54,258)	-	-	-
249	554	554131	Mtce Of Misc Plant Tools		137,560	-	137,560	88.42%	121,637	-	12,260	-	-	-
250	554	554234	Maint- Misc Oth Power Gen Plt		631,930	-	631,930	88.42%	558,783	-	88,258	-	-	-
251	554	554235	Mtce of Cooling Lake		9,981	-	9,981	88.42%	8,825	-	-	-	-	-
252	554	554236	Auxiliary Plant Equipment		7,359	-	7,359	88.42%	6,507	-	-	-	-	-
253	555	555502	WindHedgeStubPeriod(Gain)/Loss		(14,323,051)	-	(14,323,051)	88.60%	(12,690,885)	-	-	-	-	-
254	556	556001	Mgmt & Admin- Trans Operations		10,010	-	10,010	88.42%	8,851	-	-	-	-	-
255	556	556012	Sys Control/Load Disp Training		80,790	-	80,790	88.42%	71,438	-	-	-	-	-
256	556	556023	Building Operations-Sys Cntrl		21,813	-	21,813	88.42%	19,288	-	-	-	-	-
257	556	556025	Safety Exp		20,461	-	20,461	88.42%	18,093	-	9	-	-	-
258	556	556201	Janitorial Exp-System Ops		19,949	-	19,949	88.42%	17,640	-	-	-	-	-
259	556	556205	Utilities - System Operations		1,188	-	1,188	88.42%	1,051	-	-	-	-	-
260	556	556401	Sys Control & Generation Disp		444,220	-	444,220	88.42%	392,801	-	1,122	-	-	-
261	556	556410	EMS System Maintenance		264,315	-	264,315	88.42%	233,720	-	-	-	-	-
262	556	556411	Computer Operations		3,821	-	3,821	88.42%	3,379	-	-	-	-	-
263	556	556415	REC Fees & Commissions		59,495	-	59,495	88.42%	52,608	-	-	-	-	-
264	556	556412	Energy Trading		948,949	-	948,949	88.42%	839,106	-	-	-	-	-
265	556	556413	Energy Accounting		1,042,631	-	1,042,631	88.42%	921,944	-	-	-	-	-
266	556	556523	Other Fiber Utility		1,379,352	-	1,379,352	88.42%	1,219,689	-	-	-	-	-
267	557	557410	Pool Operation		315,934	-	315,934	88.42%	279,364	-	-	-	-	-
268	557	557448	Other Pwr Supply Expense		212,705	-	212,705	88.42%	188,084	-	(7,877)	-	-	-
269			Less: Off-System Purchase Power (Demand):		-	-	-	-	-	-	-	-	-	-
270			Total Fixed Production Expenses:		29,315,901	-	29,315,901	-	26,126,802	-	2,923,904	-	-	-
271			Total Production Expenses:		172,077,159	(1,831,224)	170,245,935	-	148,560,795	(20,805,540)	3,178,948	-	-	-
FUEL RELATED TRANSMISSION REVENUES/EXPENSES														
272	457	457131	Oth EI Rev-Sched Sys Ctrl&Disp		(29,016)	-	(29,016)	0.00%	-	-	-	-	-	-
273	457	457132	Oth EI Rev-React Supply&Volt		(89,357)	-	(89,357)	88.42%	(79,014)	79,014	-	-	-	-
274	457	457143	Sch 9 City of Monett		(1,946,923)	-	(1,946,923)	0.00%	-	-	-	-	-	-
275	457	457144	Sch 9 City of Mt Vernon		(599,505)	-	(599,505)	0.00%	-	-	-	-	-	-
276	457	457145	Oth EI Rev-Off-Sys Dist		(21,331)	-	(21,331)	0.00%	-	-	-	-	-	-
277	457	457146	Sch 9 City of Lockwood		(101,431)	-	(101,431)	0.00%	-	-	-	-	-	-
278	457	457147	Sch 9 City of Chetopa		(95,854)	-	(95,854)	0.00%	-	-	-	-	-	-
279	457	457148	Sch 9 Kepco		(184,511)	-	(184,511)	0.00%	-	-	-	-	-	-
280	457	457149	Sch 11 NITS Monett		(97,924)	-	(97,924)	0.00%	-	-	-	-	-	-
281	457	457150	Sch 11 NITS Mt Vernon		(30,080)	-	(30,080)	0.00%	-	-	-	-	-	-
282	457	457151	Sch 11 NITS Lockwood		(5,084)	-	(5,084)	0.00%	-	-	-	-	-	-
283	457	457153	Sch 11 NITS Chetopa		(4,810)	-	(4,810)	0.00%	-	-	-	-	-	-
284	457	457154	Sch 11 NITS Kepco		(9,226)	-	(9,226)	0.00%	-	-	-	-	-	-

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	
		Account			Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees	
		(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
217	553	553165	Mtce of Cooling Systems			-	-	-	-	-	23,417	-	-	-	-
218	553	553166	Mtce of Feedwater Systems			-	-	-	-	-	16,886	-	-	-	-
219	553	553167	Mtce of Steam & Wtr Systems			-	-	-	-	-	1,457	-	-	-	-
220	553	553168	Riverton Deferred Maintenance			-	-	-	-	-	-	-	-	-	-
221	553	553169	Riverton MtcTrk MO ER2014-0351			(1,414,047)	-	-	-	-	-	-	-	-	-
222	553	553170	Mtce of Generators			-	-	-	-	-	11,197	-	-	-	-
223	553	553171	Mtce of Gen Excitation Sys			-	-	-	-	-	21	-	-	-	-
224	553	553172	Mtce of Generator Aux Equip			-	-	-	-	-	331	-	-	-	-
225	553	553173	Mtce of Station Transformers			-	-	-	-	-	7,081	-	-	-	-
226	553	553174	Mtce of Accessory Elec Equip			-	-	-	-	-	2,010	-	-	-	-
227	553	553175	Mtce of Elec Control System			-	-	-	-	-	153	-	-	-	-
228	553	553181	Mtce of Condenser			-	-	-	-	-	868	-	-	-	-
229	553	553182	Mtce of Auxiliary steam system			-	-	-	-	-	920	-	-	-	-
230	553	553184	Mtce of Cooling Water Supply			-	-	-	-	-	-	-	-	-	-
231	553	553228	Mtc Oth Gen&Elec Equip Wat Inj			-	-	-	-	-	8,163	-	-	-	-
232	553	553231	Maint Of Gen & Elect Eq-Other			-	-	-	-	-	92,880	-	-	-	-
233	553	553232	Unit #12 Combustion Turbine			-	-	-	-	-	-	-	-	-	-
234	553	553233	Maintenance Solar			-	-	-	-	-	7,773	-	-	-	-
235	553	553234	Maintenance of H2O Supply System			-	-	-	-	-	2,534	-	-	-	-
236	553	553260	Mtce of Turbines - Unit 10,11			-	-	-	-	-	10,619	-	-	-	-
237	553	553300	O&M Service Fee - Vestas			-	-	-	-	-	-	-	-	(1,009,799)	-
238	553	553301	EMSA Service Fee			-	-	-	-	-	-	-	-	2,791	-
239	553	553302	OMA Service Fee			-	-	-	-	-	-	-	-	9,674	-
240	553	553306	AMA Service Fee			-	-	-	-	-	-	-	-	2,760	-
241	553	553309	Environmental Monitoring			-	-	-	-	-	-	-	-	-	-
242	553	553311	Landowner Rent Expense - Wind			-	-	-	-	-	-	-	-	-	-
243	553	553313	Landowner Crop Damage-Wind			-	-	-	-	-	-	-	-	-	-
244	553	553320	Neosho Ridge Wind Outage			-	-	-	-	-	36,293	-	-	793,276	-
245	553	553999	Wind Mtce to eliminate			-	-	-	-	-	-	-	-	15,592	-
246	553	553XXX	Riverton Deferred Maintenance 12-2			-	-	-	-	-	-	-	-	-	-
247	554	554110	Exp of Misc Power Plant Equip			-	-	-	-	-	21,668	-	-	-	-
248	554	554130	Mtce of Misc Plant Systems			-	-	-	-	-	94,333	-	-	-	-
249	554	554131	Mtce Of Misc Plant Tools			-	-	-	-	-	2,978	-	-	-	-
250	554	554234	Maint- Misc Oth Power Gen Pit			-	-	-	-	-	194,330	-	-	-	-
251	554	554235	Mtce of Cooling Lake			-	-	-	-	-	3,253	-	-	-	-
252	554	554236	Auxiliary Plant Equipment			-	-	-	-	-	1,784	-	-	-	-
253	555	555502	WindHedgeStubPeriod(Gain)/Loss			-	-	-	-	-	-	-	-	-	-
254	556	556001	Mgmt & Admin- Trans Operations			-	-	-	-	-	-	-	-	-	-
255	556	556012	Sys Control/Load Disp Training			-	-	-	-	-	20,115	-	-	-	-
256	556	556023	Building Operations-Sys Cntrl			-	-	-	-	-	518	-	-	-	-
257	556	556025	Safety Exp			-	-	-	-	-	3,382	-	-	-	-
258	556	556201	Janitorial Exp-System Ops			-	-	-	-	-	-	-	-	-	-
259	556	556205	Utilities - System Operations			-	-	-	-	-	-	-	-	-	-
260	556	556401	Sys Control & Generation Disp			-	-	-	-	-	132,765	-	-	-	-
261	556	556410	EMS System Maintenance			-	-	-	-	-	35,657	-	-	-	-
262	556	556411	Computer Operations			-	-	-	-	-	-	-	-	-	-
263	556	556415	REC Fees & Commissions			-	-	-	-	-	-	-	-	-	-
264	556	556412	Energy Trading			-	-	-	-	-	243,229	-	-	-	-
265	556	556413	Energy Accounting			-	-	-	-	-	249,255	-	-	-	-
266	556	556523	Other Fiber Utility			-	-	-	-	-	-	-	-	-	-
267	557	557410	Pool Operation			-	-	-	-	-	-	-	-	-	-
268	557	557448	Other Pwr Supply Expense			-	-	-	-	-	-	-	-	-	-
269			Less: Off-System Purchase Power (Demand):			-	-	-	-	-	-	-	-	-	-
270			Total Fixed Production Expenses:			(1,571,163)	-	-	-	-	4,011,007	-	-	2,608	-
271			Total Production Expenses:			(1,571,163)	-	-	-	-	4,200,471	-	-	2,608	-

FUEL RELATED TRANSMISSION REVENUES/EXPENSES

272	457	457131	Oth EI Rev-Sched Sys Ctrl&Disp		-	-	-	-	-	-	-	-	-	-
273	457	457132	Oth EI Rev-React Supply&Volt		-	-	-	-	-	-	-	-	-	-
274	457	457143	Sch 9 City of Monett		-	-	-	-	-	-	-	-	-	-
275	457	457144	Sch 9 City of Mt Vernon		-	-	-	-	-	-	-	-	-	-
276	457	457145	Oth EI Rev-Off-Sys Dist		-	-	-	-	-	-	-	-	-	-
277	457	457146	Sch 9 City of Lockwood		-	-	-	-	-	-	-	-	-	-
278	457	457147	Sch 9 City of Chetopa		-	-	-	-	-	-	-	-	-	-
279	457	457148	Sch 9 Kepco		-	-	-	-	-	-	-	-	-	-
280	457	457149	Sch 11 NITS Monett		-	-	-	-	-	-	-	-	-	-
281	457	457150	Sch 11 NITS Mt Vernon		-	-	-	-	-	-	-	-	-	-
282	457	457151	Sch 11 NITS Lockwood		-	-	-	-	-	-	-	-	-	-
283	457	457153	Sch 11 NITS Chetopa		-	-	-	-	-	-	-	-	-	-
284	457	457154	Sch 11 NITS Kepco		-	-	-	-	-	-	-	-	-	-

TRUE-UP DIRECT SCHEDULE CTE-1
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The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Stataline LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
217	553	553165	Mtce of Cooling Systems		-	-	-	-	-	-	-	82,874	269,662
218	553	553166	Mtce of Feedwater Systems		-	-	-	-	-	-	-	200,985	342,034
219	553	553167	Mtce of Steam & Wtr Systems		-	-	-	-	-	-	-	11,717	29,300
220	553	553168	Riverton Deferred Maintenance		-	1,115,221	-	-	-	-	-	1,122,267	470,751
221	553	553169	Riverton MtCTrk MO ER2014-0351		-	-	-	-	-	-	-	(1,414,047)	-
222	553	553170	Mtce of Generators		-	-	-	-	-	-	-	89,391	515,763
223	553	553171	Mtce of Gen Excitation Sys		-	-	-	-	-	-	-	(18,798)	65,018
224	553	553172	Mtce of Generator Aux Equip		-	-	-	-	-	-	-	4,252	6,889
225	553	553173	Mtce of Station Transformers		-	-	-	(5,957)	-	-	-	15,026	50,571
226	553	553174	Mtce of Accessory Elec Equip		-	-	-	-	-	-	-	51,456	134,960
227	553	553175	Mtce of Elec Control System		-	-	-	-	-	-	-	48,920	276,631
228	553	553181	Mtce of Condenser		-	-	-	-	-	-	-	9,923	18,773
229	553	553182	Mtce of Auxiliary steam system		-	-	-	-	-	-	-	27,028	26,878
230	553	553184	Mtce of Cooling Water Supply		-	-	-	-	-	-	-	36,854	36,854
231	553	553228	Mtce Oth Gen&Elec Equip Wat Inj		-	-	-	-	-	-	-	5,437	33,204
232	553	553231	Maint Of Gen & Elect Eq-Other		-	-	-	3,542	-	-	-	1,329,988	1,992,127
233	553	553232	Unit #12 Combustion Turbine		-	-	-	-	-	-	-	-	-
234	553	553233	Maintenance Solar		-	-	-	(33)	-	-	-	7,740	76,348
235	553	553234	Maintenance of H2O Supply System		-	-	-	(10,001)	-	-	-	(7,467)	9,409
236	553	553260	Mtce of Turbines - Unit 10,11		-	-	-	-	-	-	-	(21,526)	89,896
237	553	553300	O&M Service Fee - Vestas		-	-	-	-	-	-	-	(1,009,799)	8,013,381
238	553	553301	EMSA Service Fee		-	-	-	-	-	-	-	2,791	202,089
239	553	553302	OMA Service Fee		-	-	-	-	-	-	-	9,674	700,423
240	553	553306	AMA Service Fee		-	-	-	-	-	-	-	2,760	199,834
241	553	553309	Environmental Monitoring		-	-	-	-	-	-	-	-	-
242	553	553311	Landowner Rent Expense - Wind		-	-	-	-	-	-	-	-	-
243	553	553313	Landowner Crop Damage-Wind		-	-	-	-	-	-	-	-	34,721
244	553	553320	Neosho Ridge Wind Outage		-	-	-	(9,048)	-	-	-	820,521	148,862
245	553	553999	Wind Mtce to eliminate		-	-	-	-	-	-	-	15,592	5,330,785
246	553	553XXX	Riverton Deferred Maintenance 12-2		-	-	-	-	-	-	-	-	-
247	554	554110	Exp of Misc Power Plant Equip		-	-	-	(26,091)	-	-	-	22,247	169,099
248	554	554130	Mtce of Misc Plant Systems		-	-	-	-	-	-	-	40,074	476,496
249	554	554131	Mtce Of Misc Plant Tools		-	-	-	(12,788)	-	-	-	2,450	124,087
250	554	554234	Maint- Misc Oth Power Gen Pit		-	-	-	6,898	-	-	-	289,486	848,268
251	554	554235	Mtce of Cooling Lake		-	-	-	1,749	-	-	-	5,003	13,828
252	554	554236	Auxiliary Plant Equipment		-	-	-	81	-	-	-	1,865	8,372
253	555	555502	WindHedgeStubPeriod(Gain)/Loss		-	-	-	-	-	-	-	-	(12,690,885)
254	556	556001	Mgmt & Admin- Trans Operations		-	-	-	-	-	-	-	-	8,851
255	556	556012	Sys Control/Load Disp Training		-	-	-	-	-	-	-	20,115	91,553
256	556	556023	Building Operations-Sys Cntrl		-	-	-	-	-	-	-	518	19,806
257	556	556025	Safety Exp		-	-	-	-	-	-	-	3,391	21,483
258	556	556201	Janitorial Exp-System Ops		-	-	-	-	-	-	-	-	17,640
259	556	556205	Utilities - System Operations		-	-	-	-	-	-	-	-	1,051
260	556	556401	Sys Control & Generation Disp		-	-	-	-	-	-	-	133,886	526,687
261	556	556410	EMS System Maintenance		-	-	-	-	-	-	-	35,657	269,377
262	556	556411	Computer Operations		-	-	-	-	-	-	-	-	3,379
263	556	556415	REC Fees & Commissions		-	-	-	-	-	-	-	-	52,608
264	556	556412	Energy Trading		-	-	-	-	-	-	-	243,229	1,082,335
265	556	556413	Energy Accounting		-	-	-	-	-	-	-	249,255	1,171,199
266	556	556523	Other Fiber Utility		-	-	-	-	-	-	-	-	1,219,689
267	557	557410	Pool Operation		-	-	-	-	-	-	-	-	279,364
268	557	557448	Other Pwr Supply Expense		-	-	-	-	-	-	-	(7,877)	180,207
269			Less: Off-System Purchase Power (Demand):		-	-	-	-	-	-	-	-	-
270			Total Fixed Production Expenses:		-	3,707,338	501,625	159,246	-	-	-	9,734,565	35,861,367
271			Total Production Expenses:		-	3,707,338	501,625	159,246	-	-	-	(10,626,467)	137,934,328

FUEL RELATED TRANSMISSION REVENUES/EXPENSES

272	457	457131	Oth EI Rev-Sched Sys Ctrl&Disp		-	-	-	-	-	-	-	-	-
273	457	457132	Oth EI Rev-React Supply&Volt		-	-	-	-	-	-	-	79,014	-
274	457	457143	Sch 9 City of Monett		-	-	-	-	-	-	-	-	-
275	457	457144	Sch 9 City of Mt Vernon		-	-	-	-	-	-	-	-	-
276	457	457145	Oth EI Rev-Off-Sys Dist		-	-	-	-	-	-	-	-	-
277	457	457146	Sch 9 City of Lockwood		-	-	-	-	-	-	-	-	-
278	457	457147	Sch 9 City of Chetopa		-	-	-	-	-	-	-	-	-
279	457	457148	Sch 9 Kepco		-	-	-	-	-	-	-	-	-
280	457	457149	Sch 11 NITS Monett		-	-	-	-	-	-	-	-	-
281	457	457150	Sch 11 NITS Mt Vernon		-	-	-	-	-	-	-	-	-
282	457	457151	Sch 11 NITS Lockwood		-	-	-	-	-	-	-	-	-
283	457	457153	Sch 11 NITS Chetopa		-	-	-	-	-	-	-	-	-
284	457	457154	Sch 11 NITS Kepco		-	-	-	-	-	-	-	-	-

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	Missouri Test Year Allocations (h)	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	Fuel and Purchased Power Expenses (j)	Generation O&M Normalization (k)	Vegetation Normalization (l)	Customer Facilities Expenses (m)	Uncollectible Expense (n)
285	457	457137	Ot EI RvOffSys LTFSTF PTP Trns		(1,144,586)	-	(1,144,586)	84.04%	(961,943)	(363,927)	-	-	-	-
286	457	457138	Ot EI RvOffSys NnFrm PTP Trns		(279,249)	-	(279,249)	84.04%	(234,688)	(53,587)	-	-	-	-
287	457	457141	Sch 11 NITS		(11,339,562)	-	(11,339,562)	88.60%	(10,047,376)	3,088,658	-	-	-	-
288	457	457142	Sch 11 PTP		(261,548)	-	(261,548)	84.04%	(219,812)	(148,978)	-	-	-	-
289	457	457160	Sch 1 PTP		(512,652)	-	(512,652)	88.60%	(454,234)	428,352	-	-	-	-
290	565	565414	SPP Fixed Chg - Native Load		25,711,672	-	25,711,672	88.60%	22,781,730	(2,217,417)	-	-	-	-
291	565	565415	SPP Var Chg - Native Load		495,603	-	495,603	84.04%	416,518	87,180	-	-	-	-
292	565	565416	Non SPP Fixed Chg -Native Load		6,056,045	-	6,056,045	84.04%	5,089,671	247,518	-	-	-	-
58	575	575700	IM Market Facilitation, Monito		1,548,518	-	1,548,518	88.28%	1,366,955	(79,243)	-	-	-	-
293			Total FAC Eligible Transmission Revenues/Expenses:		17,059,187	-	17,059,187		17,657,806	1,067,568	-	-	-	-

NON-FUEL TRANSMISSION REVENUES/EXPENSES

285	560	560011	Conv & Seminar-Transm Op	TB 09-2023	71,253	-	71,253	84.04%	59,883	-	-	-	-	-
286	560	560025	Safety Expenses-Line Eng		2,769	-	2,769	84.04%	2,327	-	-	-	-	-
287	560	560046	Computer Software-Engineer		143,362	-	143,362	84.04%	120,485	-	-	-	-	-
288	560	560449	Transm Operation Super & Engr		-	-	-	84.04%	-	-	1	-	-	-
289	560	560628	T & D Eng-Oper Supervision		33,996	-	33,996	84.04%	28,571	-	-	-	-	-
290	560	560629	Transmission System Planning		741,308	-	741,308	84.04%	623,016	-	-	-	-	-
291	561	561012	Load Dispatching Training		2,321	-	2,321	84.04%	1,950	-	-	-	-	-
292	561	561404	Transm System Operations		552,833	-	552,833	84.04%	464,617	-	-	-	-	-
293	561	561450	Transm Oper-Load Dispatching		2,906	-	2,906	84.04%	2,443	-	-	-	-	-
294	561	5614XX	Conv & Seminars		-	-	-	84.04%	-	-	-	-	-	-
295	561	561505	Power Line Carrier Expenses		12,577	-	12,577	84.04%	10,570	-	-	-	-	-
296	562	562010	Transm Substation Operations		122,744	-	122,744	84.04%	103,157	-	-	-	-	-
297	562	562111	Exp of Substation & Switchyard		1,733	-	1,733	84.04%	1,456	-	(21)	-	-	-
298	562	562121	Substation Expenses		-	-	-	84.04%	-	-	-	-	-	-
299	562	562134	Mtce Of Substation Switchyard		614,774	-	614,774	84.04%	516,674	-	4,003	16,057	-	-
300	562	562452	Transmission Station Expenses		-	-	-	84.04%	-	-	-	-	-	-
301	562	562466	Relay Install - Power Plants		-	-	-	84.04%	-	-	-	-	-	-
302	563	563011	Overhead Trans Line Oper-161Kv		13,257	-	13,257	84.04%	11,141	-	-	-	-	-
303	563	563012	Overhead Trans Line Oper-69 Kv		31,679	-	31,679	84.04%	26,624	-	-	-	-	-
304	563	563014	Overhead Trans Ln Oper-34.5 Kv		542	-	542	84.04%	455	-	-	-	-	-
305	563	563015	Overhead Trans Line Oper-Other		-	-	-	84.04%	-	-	-	-	-	-
306	565	565420	OK SPPTC Adjustment		22,306	-	22,306	0.00%	-	-	-	-	-	-
307	566	566450	RTO/ISO Development		38,421	-	38,421	84.04%	32,290	-	-	-	-	-
308	566	566458	Misc Transmission Expenses		-	-	-	84.04%	-	-	3	-	-	-
309	566	566459	NERC Compliance/CIPS (706)		-	-	-	84.04%	-	-	-	-	-	-
310	566	566462	NERC Compliance/EOP (693)		-	-	-	84.04%	-	-	-	-	-	-
311	567	567007	Rents - Transmission		175	-	175	84.04%	147	-	-	-	-	-
312	568	568631	T & D Eng-Maint Supervision		113,464	-	113,464	84.04%	95,358	-	-	-	-	-
313	569	569037	Trans Substa Structure Maint		(28)	-	(28)	84.04%	(23)	-	-	-	-	-
314	569	569203	General Maint-System Ops		11,254	-	11,254	84.04%	9,458	-	-	-	-	-
315	570	570040	Trans Substa Equip Maintenance		585,452	-	585,452	84.04%	492,031	-	-	-	-	-
316	570	570043	Trans Sub Breaker Routine Mtce		20,424	-	20,424	84.04%	17,165	-	-	-	-	-
317	570	570044	TransSub Trnsfrmr Routine Mtce		11,623	-	11,623	84.04%	9,768	-	-	-	-	-
318	570	570060	Trans Substation Inspections		85,354	-	85,354	84.04%	71,734	-	-	-	-	-
319	570	570177	Substation Maintenance - Plant		124	-	124	84.04%	104	-	(1)	-	-	-
320	570	570472	Transmission-Relays & Misc Eq		572,995	-	572,995	84.04%	481,561	-	-	-	-	-
321	570	570475	Generation - Relays & Misc Eq		59,961	-	59,961	84.04%	50,393	-	-	-	-	-
322	570	570511	Protection Relaying Channel Eq		2,638	-	2,638	84.04%	2,217	-	-	-	-	-
323	570	570517	Scada		319,741	-	319,741	84.04%	268,719	-	-	-	-	-
324	571	571001	OH Trans Tree Trimming Superv		51,941	-	51,941	84.04%	43,653	-	-	951	-	-
325	571	571041	Oh Trans Line Maint-161Kv		1,705	-	1,705	84.04%	1,433	-	-	-	-	-
326	571	571042	Overhead Trans Line Maint-69Kv		62,120	-	62,120	84.04%	52,207	-	-	-	-	-
327	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	84.04%	-	-	-	-	-	-
328	571	571044	Oh Trans Line Maint-34.5Kv		24,272	-	24,272	84.04%	20,399	-	-	652	-	-
329	571	571045	Oh Trans Line Maint-Other		1,659	-	1,659	84.04%	1,394	-	-	49	-	-
330	571	571046	Oh Trans Line Tree Trim-345 Kv		2,576	-	2,576	84.04%	2,165	-	-	76	-	-
331	571	571047	Oh Trans Line Tree Trim-161Kv		12,939	-	12,939	84.04%	10,875	-	-	380	-	-
332	571	571048	Oh Trans Line Tree Trim-69 Kv		389,291	-	389,291	84.04%	327,171	-	-	11,423	-	-
333	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		-	-	-	84.04%	-	-	-	-	-	-
334	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	84.04%	-	-	-	-	-	-
335	571	571062	Trans OH reliab - labor&other		31,377	-	31,377	84.04%	26,370	-	-	-	-	-
336	571	571146	Chemical Tree Trim 345Kv		-	-	-	84.04%	-	-	-	-	-	-
337	571	571147	Chemical Tree Trim 161Kv		17,061	-	17,061	84.04%	14,339	-	-	501	-	-
338	571	571148	Chemical Tree Trim 69Kv		144,673	-	144,673	84.04%	121,588	-	-	4,245	-	-
339	571	571150	Chemical Tree Trim 34.5Kv		2,727	-	2,727	84.04%	2,292	-	-	80	-	-
340	571	571179	Mtce Of Oh Trans Ln Eqp		-	-	-	84.04%	-	-	-	-	-	-
341	571	571247	Side Trimming 161Kv		-	-	-	84.04%	-	-	-	-	-	-
342	571	571248	Side Trimming 69Kv		338,800	-	338,800	84.04%	284,737	-	-	9,941	-	-
343	571	571347	Transm Tree Trimming 161Kv		5,658	-	5,658	84.04%	4,755	-	-	166	-	-
344	571	571348	Trans Tree Trimming 69Kv		-	-	-	84.04%	-	-	-	-	-	-
345	571	571446	Hydro-Ax Tree Trim 345Kv		-	-	-	84.04%	-	-	-	-	-	-
346	571	571447	Hydro-Ax Tree Trim 161Kv		1,776	-	1,776	84.04%	1,493	-	-	52	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense (o)	Rate Case Expense (p)	Insurance Premiums (q)	Normalize Injuries and Damages (r)	Non-Recoverable Costs (s)	Annualized Payroll & Taxes (t)	Employee Benefits (u)	PSC Assessment (v)	Wind Expense Non-FAC (w)	Rating Agency Fees (x)
285	457	457137	Ot EI RvOffSys LTFSTF PTP Trns		-	-	-	-	-	-	-	-	-	-
286	457	457138	Ot EI RvOffSys NnFrm PTP Trns		-	-	-	-	-	-	-	-	-	-
287	457	457141	Sch 11 NITS		-	-	-	-	-	-	-	-	-	-
288	457	457142	Sch 11 PTP		-	-	-	-	-	-	-	-	-	-
289	457	457160	Sch 1 PTP		-	-	-	-	-	-	-	-	-	-
290	565	565414	SPP Fixed Chg - Native Load		-	-	-	-	-	-	-	-	-	-
291	565	565415	SPP Var Chg - Native Load		-	-	-	-	-	-	-	-	-	-
292	565	565416	Non SPP Fixed Chg -Native Load		-	-	-	-	-	-	-	-	-	-
58	575	575700	IM Market Facilitation, Monito		-	-	-	-	-	-	-	-	-	-
293			Total FAC Eligible Transmission Revenues/Expenses:		-	-	-	-	-	-	-	-	-	-

NON-FUEL TRANSMISSION REVENUES/EXPENSES

285	560	560011	Conv & Seminar-Transm Op	TB 09-2023	-	-	-	-	-	6,251	-	-	-	-
286	560	560025	Safety Expenses-Line Eng		-	-	-	-	-	-	-	-	-	-
287	560	560046	Computer Software-Engineer		-	-	-	-	-	-	-	-	-	-
288	560	560449	Transm Operation Super & Engr		-	-	-	-	-	-	-	-	-	-
289	560	560628	T & D Eng-Oper Supervision		-	-	-	-	-	7,134	-	-	-	-
290	560	560629	Transmission System Planning		-	-	-	-	-	99,024	-	-	-	-
291	561	561012	Load Dispatching Training		-	-	-	-	-	602	-	-	-	-
292	561	561404	Transm System Operations		-	-	-	-	-	136,049	-	-	-	-
293	561	561450	Transm Oper-Load Dispatching		-	-	-	-	-	-	-	-	-	-
294	561	5614XX	Conv & Seminars		-	-	-	-	-	-	-	-	-	-
295	561	561505	Power Line Carrier Expenses		-	-	-	-	-	3,109	-	-	-	-
296	562	562010	Transm Substation Operations		-	-	-	-	-	17,747	-	-	-	-
297	562	562111	Exp of Substation & Switchyard		-	-	-	-	-	442	-	-	-	-
298	562	562121	Substation Expenses		-	-	-	-	-	-	-	-	-	-
299	562	562134	Mtce Of Substation Switchyard		-	-	-	-	-	8,178	-	-	-	-
300	562	562452	Transmission Station Expenses		-	-	-	-	-	-	-	-	-	-
301	562	562466	Relay Install - Power Plants		-	-	-	-	-	-	-	-	-	-
302	563	563011	Overhead Trans Line Oper-161kv		-	-	-	-	-	1,409	-	-	-	-
303	563	563012	Overhead Trans Line Oper-69 Kv		-	-	-	-	-	4,261	-	-	-	-
304	563	563014	Overhead Trans Ln Oper-34.5 Kv		-	-	-	-	-	65	-	-	-	-
305	563	563015	Overhead Trans Line Oper-Other		-	-	-	-	-	-	-	-	-	-
306	565	565420	OK SPPTC Adjustment		-	-	-	-	-	-	-	-	-	-
307	566	566450	RTO/ISO Development		-	-	-	-	-	9,262	-	-	-	-
308	566	566458	Misc Transmission Expenses		-	-	-	-	-	-	-	-	-	-
309	566	566459	NERC Compliance/CIPS (706)		-	-	-	-	-	-	-	-	-	-
310	566	566462	NERC Compliance/EOP (693)		-	-	-	-	-	-	-	-	-	-
311	567	567007	Rents - Transmission		-	-	-	-	-	-	-	-	-	-
312	568	568631	T & D Eng-Maint Supervision		-	-	-	-	-	24,158	-	-	-	-
313	569	569037	Trans Substa Structure Maint		-	-	-	-	-	(7)	-	-	-	-
314	569	569203	General Maint-System Ops		-	-	-	-	-	-	-	-	-	-
315	570	570040	Trans Substa Equip Maintenance		-	-	-	-	-	48,769	-	-	-	-
316	570	570043	Trans Sub Breaker Routine Mtce		-	-	-	-	-	3,888	-	-	-	-
317	570	570044	TransSub Trnsfrmr Routine Mtce		-	-	-	-	-	1,974	-	-	-	-
318	570	570060	Trans Substation Inspections		-	-	-	-	-	15,550	-	-	-	-
319	570	570177	Substation Maintenance - Plant		-	-	-	-	-	-	-	-	-	-
320	570	570472	Transmission-Relays & Misc Eq		-	-	-	-	-	102,276	-	-	-	-
321	570	570475	Generation - Relays & Misc Eq		-	-	-	-	-	12,302	-	-	-	-
322	570	570511	Protection Relaying Channel Eq		-	-	-	-	-	603	-	-	-	-
323	570	570517	Scada		-	-	-	-	-	75,673	-	-	-	-
324	571	571001	OH Trans Tree Trimming Superv		-	-	-	-	-	5,088	-	-	-	-
325	571	571041	Oh Trans Line Maint-161Kv		-	-	-	-	-	143	-	-	-	-
326	571	571042	Overhead Trans Line Maint-69Kv		-	-	-	-	-	5,254	-	-	-	-
327	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	-	-	-	-	-	-	-
328	571	571044	Oh Trans Line Maint-34.5Kv		-	-	-	-	-	238	-	-	-	-
329	571	571045	Oh Trans Line Maint-Other		-	-	-	-	-	-	-	-	-	-
330	571	571046	Oh Trans Line Tree Trim-345 Kv		-	-	-	-	-	-	-	-	-	-
331	571	571047	Oh Trans Line Tree Trim-161Kv		-	-	-	-	-	-	-	-	-	-
332	571	571048	Oh Trans Line Tree Trim-69 Kv		-	-	-	-	-	-	-	-	-	-
333	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		-	-	-	-	-	-	-	-	-	-
334	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	-	-	-	-	-	-	-
335	571	571062	Trans OH reliab - labor&other		-	-	-	-	-	7,678	-	-	-	-
336	571	571146	Chemical Tree Trim 345Kv		-	-	-	-	-	-	-	-	-	-
337	571	571147	Chemical Tree Trim 161Kv		-	-	-	-	-	-	-	-	-	-
338	571	571148	Chemical Tree Trim 69Kv		-	-	-	-	-	-	-	-	-	-
339	571	571150	Chemical Tree Trim 34.5Kv		-	-	-	-	-	-	-	-	-	-
340	571	571179	Mtce Of Oh Trans Ln Eqp		-	-	-	-	-	-	-	-	-	-
341	571	571247	Side Trimming 161Kv		-	-	-	-	-	-	-	-	-	-
342	571	571248	Side Trimming 69Kv		-	-	-	-	-	-	-	-	-	-
343	571	571347	Transm Tree Trimming 161Kv		-	-	-	-	-	-	-	-	-	-
344	571	571348	Trans Tree Trimming 69Kv		-	-	-	-	-	-	-	-	-	-
345	571	571446	Hydro-Ax Tree Trim 345Kv		-	-	-	-	-	-	-	-	-	-
346	571	571447	Hydro-Ax Tree Trim 161Kv		-	-	-	-	-	-	-	-	-	-

TRUE-UP DIRECT SCHEDULE CTE-1
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The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 29	Total Missouri	Total Missouri
					Pension/OPEB Expense (y)	Riverton/Stalene LTM Expenses (z)	American Water Annualization (aa)	Dept 115 O&M Normalization (bb)	Customer First Expenses (cc)	Cybersecurity Expenses (dd)	Removal of Severance (ee)	Pro Forma Adjustments (ff) = (i) thru (ee)	Pro Forma Ending Balance (gg) = (i) + (ff)
285	457	457137	Ot EI RvOffSys LTFSTF PTP Trns		-	-	-	-	-	-	-	(363,927)	(1,325,870)
286	457	457138	Ot EI RvOffSys NnFrm PTP Trns		-	-	-	-	-	-	-	(53,587)	(288,276)
287	457	457141	Sch 11 NITS		-	-	-	-	-	-	-	3,088,658	(6,958,719)
288	457	457142	Sch 11 PTP		-	-	-	-	-	-	-	(148,978)	(368,790)
289	457	457160	Sch 1 PTP		-	-	-	-	-	-	-	428,352	(25,882)
290	565	565414	SPP Fixed Chg - Native Load		-	-	-	-	-	-	-	(2,217,417)	20,564,313
291	565	565415	SPP Var Chg - Native Load		-	-	-	-	-	-	-	87,180	503,698
292	565	565416	Non SPP Fixed Chg -Native Load		-	-	-	-	-	-	-	247,518	5,337,188
58	575	575700	IM Market Facilitation, Monito		-	-	-	-	-	-	-	(79,243)	1,287,711
293			Total FAC Eligible Transmission Revenues/Expenses:		-	-	-	-	-	-	-	1,067,568	18,725,375

NON-FUEL TRANSMISSION REVENUES/EXPENSES

285	560	560011	Conv & Seminar-Transm Op	TB 09-2023	-	-	-	-	-	-	-	6,251	66,134
286	560	560025	Safety Expenses-Line Eng		-	-	-	-	-	-	-	-	2,327
287	560	560046	Computer Software-Engineer		-	-	-	-	-	-	-	-	120,485
288	560	560449	Transm Operation Super & Engr		-	-	-	-	-	-	-	1	1
289	560	560628	T & D Eng-Oper Supervision		-	-	-	-	-	-	-	7,134	35,705
290	560	560629	Transmission System Planning		-	-	-	-	-	-	-	99,024	722,040
291	561	561012	Load Dispatching Training		-	-	-	-	-	-	-	602	2,552
292	561	561404	Transm System Operations		-	-	-	-	-	-	-	136,049	600,666
293	561	561450	Transm Oper-Load Dispatching		-	-	-	-	-	-	-	-	2,443
294	561	5614XX	Conv & Seminars		-	-	-	-	-	-	-	-	-
295	561	561505	Power Line Carrier Expenses		-	-	-	-	-	-	-	3,109	13,680
296	562	562010	Transm Substation Operations		-	-	-	-	-	-	-	17,747	120,905
297	562	562111	Exp of Substation & Switchyard		-	-	-	-	-	-	-	420	1,877
298	562	562121	Substation Expenses		-	-	-	-	-	-	-	-	-
299	562	562134	Mtce Of Substation Switchyard		-	-	-	-	-	-	-	28,238	544,911
300	562	562452	Transmission Station Expenses		-	-	-	-	-	-	-	-	-
301	562	562466	Relay Install - Power Plants		-	-	-	-	-	-	-	-	-
302	563	563011	Overhead Trans Line Oper-161kv		-	-	-	-	-	-	-	1,409	12,550
303	563	563012	Overhead Trans Line Oper-69 Kv		-	-	-	-	-	-	-	4,261	30,885
304	563	563014	Overhead Trans Ln Oper-34.5 Kv		-	-	-	-	-	-	-	65	520
305	563	563015	Overhead Trans Line Oper-Other		-	-	-	-	-	-	-	-	-
306	565	565420	OK SPPTC Adjustment		-	-	-	-	-	-	-	-	-
307	566	566450	RTO/ISO Development		-	-	-	-	-	-	-	9,262	41,552
308	566	566458	Misc Transmission Expenses		-	-	-	-	-	-	-	3	3
309	566	566459	NERC Compliance/CIPS (706)		-	-	-	-	-	-	-	-	-
310	566	566462	NERC Compliance/EOP (693)		-	-	-	-	-	-	-	-	-
311	567	567007	Rents - Transmission		-	-	-	-	-	-	-	-	147
312	568	568631	T & D Eng-Maint Supervision		-	-	-	-	-	-	-	24,158	119,517
313	569	569037	Trans Substa Structure Maint		-	-	-	-	-	-	-	(7)	(31)
314	569	569203	General Maint-System Ops		-	-	-	-	-	-	-	-	9,458
315	570	570040	Trans Substa Equip Maintenance		-	-	-	-	-	-	-	48,769	540,799
316	570	570043	Trans Sub Breaker Routine Mtce		-	-	-	-	-	-	-	3,888	21,052
317	570	570044	TransSub Trnsfrmr Routine Mtce		-	-	-	-	-	-	-	1,974	11,742
318	570	570060	Trans Substation Inspections		-	-	-	-	-	-	-	15,550	87,284
319	570	570177	Substation Maintenance - Plant		-	-	-	-	-	-	-	(1)	103
320	570	570472	Transmission-Relays & Misc Eq		-	-	-	-	-	-	-	102,276	583,836
321	570	570475	Generation - Relays & Misc Eq		-	-	-	-	-	-	-	12,302	62,695
322	570	570511	Protection Relaying Channel Eq		-	-	-	-	-	-	-	603	2,820
323	570	570517	Scada		-	-	-	-	-	-	-	75,673	344,392
324	571	571001	OH Trans Tree Trimming Superv		-	-	-	-	-	-	-	6,039	49,692
325	571	571041	Oh Trans Line Maint-161Kv		-	-	-	-	-	-	-	143	1,576
326	571	571042	Overhead Trans Line Maint-69Kv		-	-	-	-	-	-	-	5,254	57,461
327	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	-	-	-	-	-	-
328	571	571044	Oh Trans Line Maint-34.5Kv		-	-	-	-	-	-	-	891	21,289
329	571	571045	Oh Trans Line Maint-Other		-	-	-	-	-	-	-	49	1,443
330	571	571046	Oh Trans Line Tree Trim-345 Kv		-	-	-	-	-	-	-	76	2,241
331	571	571047	Oh Trans Line Tree Trim-161Kv		-	-	-	-	-	-	-	380	11,254
332	571	571048	Oh Trans Line Tree Trim-69 Kv		-	-	-	-	-	-	-	11,423	338,594
333	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		-	-	-	-	-	-	-	-	-
334	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	-	-	-	-	-	-
335	571	571062	Trans OH reliab - labor&other		-	-	-	-	-	-	-	7,678	34,048
336	571	571146	Chemical Tree Trim 345Kv		-	-	-	-	-	-	-	-	-
337	571	571147	Chemical Tree Trim 161Kv		-	-	-	-	-	-	-	501	14,839
338	571	571148	Chemical Tree Trim 69Kv		-	-	-	-	-	-	-	4,245	125,833
339	571	571150	Chemical Tree Trim 34.5Kv		-	-	-	-	-	-	-	80	2,372
340	571	571179	Mtce Of Oh Trans Ln Eqp		-	-	-	-	-	-	-	-	-
341	571	571247	Side Trimming 161Kv		-	-	-	-	-	-	-	-	-
342	571	571248	Side Trimming 69Kv		-	-	-	-	-	-	-	-	-
343	571	571347	Transm Tree Trimming 161Kv		-	-	-	-	-	-	-	9,941	294,678
344	571	571348	Trans Tree Trimming 69Kv		-	-	-	-	-	-	-	166	4,921
345	571	571446	Hydro-Ax Tree Trim 345Kv		-	-	-	-	-	-	-	-	-
346	571	571447	Hydro-Ax Tree Trim 161Kv		-	-	-	-	-	-	-	52	1,545

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

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6	
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)	
347	571	571448	Hydro-Ax Tree Trim 69kv	TB 09-2023	225,078	-	225,078	84.04%	189,162	-	-	6,604	-	-	
348	571	571450	Hydro-Ax Tree Trim 34.5kv		2,599	-	2,599	84.04%	2,184	-	-	76	-	-	
349	571	571546	Tree Grinder-Tree Trim 345kv		-	-	-	84.04%	-	-	-	-	-	-	
350	571	571547	Tree Grinder-Tree Trim 161kv		136,444	-	136,444	84.04%	114,671	-	-	4,004	-	-	
351	571	571548	Tree Grinder-Tree Trim69kv		112,677	-	112,677	84.04%	94,697	-	-	3,306	-	-	
352	571	571550	Tree Grinder-Tree Trim 34.5kv		-	-	-	84.04%	-	-	-	-	-	-	
353	571	571646	Dozer-Tree Trim 345kv		-	-	-	84.04%	-	-	-	-	-	-	
354	571	571647	Dozer-Tree Trim 161kv		255,935	-	255,935	84.04%	215,095	-	-	7,510	-	-	
355	571	571648	Dozer-Tree Trim 69kv		5,417	-	5,417	84.04%	4,552	-	-	159	-	-	
356	571	571652	Trans 69Kv Pole Inspctn&Trmnt		48,700	-	48,700	84.04%	40,929	-	-	1,429	-	-	
357	571	571656	Trans 345Kv Pole Insptn&Trmnt		1,691	-	1,691	84.04%	1,421	-	-	50	-	-	
358	571	571658	Trans 34.5Kv Pole Insptn&Trmnt		-	-	-	84.04%	-	-	-	-	-	-	
359	571	571740	TGR Tree Trimming-Transmission		-	-	-	84.04%	-	-	-	-	-	-	
360	571	571910	Transm Maint 161KV Reliability		58,659	-	58,659	84.04%	49,298	-	-	-	-	-	
361	571	571911	Transm Maint 69KV Reliability		250,637	-	250,637	84.04%	210,642	-	-	-	-	-	
362	571	571912	Transm Maint 345KV Reliability		4,481	-	4,481	84.04%	3,766	-	-	-	-	-	
363	571	571913	Trans Maint 34.5KV Reliability		7,105	-	7,105	84.04%	5,972	-	-	-	-	-	
364	571	571920	Transm 69KV Pole Inspec Reliab		245,224	-	245,224	84.04%	206,093	-	-	-	-	-	
365	571	571921	Transm 161KV Pole Inspc Reliab		199,387	-	199,387	84.04%	167,571	-	-	-	-	-	
366	571	571998	Trans Reliab Reg Adj Amort		-	-	-	100.00%	-	-	-	-	-	-	
367			Total Non-FAC Transmission Revenues/Expenses:			6,834,567	-	6,834,567		5,725,216	-	3,985	67,710	-	-
DISTRIBUTION EXPENSES															
368	580	580001	Supervision Distribution Oper		TB 09-2023	845,766	-	845,766	86.51%	731,706	-	-	-	-	-
369	580	580002	System Perform Mgmt & Admin			51,416	-	51,416	86.51%	44,482	-	-	-	-	-
370	580	580011	Conv & Seminar-Distrib Op			29,264	-	29,264	86.51%	25,317	-	-	-	-	-
371	580	580016	Engineering Recruiting Exp			8,271	-	8,271	86.51%	7,155	-	-	-	-	-
372	580	580046	Software - Transf Supervisor			228	-	228	86.51%	197	-	-	-	-	-
373	580	580627	Line Eng - Distrib Operations	30,817		-	30,817	86.51%	26,661	-	-	-	-	-	
374	580	580628	Distribution System Planning	259,163		-	259,163	86.51%	224,212	-	-	-	-	-	
375	580	580686	Maintain Construction Standard	19,063		-	19,063	86.51%	16,492	-	-	-	-	-	
376	580	580690	AVL Mobile Operations	5,624		-	5,624	86.51%	4,866	-	-	-	-	-	
377	582	582016	Distribution Substa Operations	158,257		-	158,257	86.51%	136,915	-	-	-	-	-	
378	583	583019	Oh Distribution Line Oper	664,483		-	664,483	86.51%	574,871	-	-	(0)	-	-	
379	583	583020	Truck Down Time - Line Oper	53,053		-	53,053	86.51%	45,898	-	-	-	-	-	
380	583	583021	Truck Traveling Time - Line Op	447		-	447	86.51%	386	-	-	-	-	-	
381	583	583025	Safety Exp-Oh Distrib Lines	180,337		-	180,337	86.51%	156,017	-	-	64	-	-	
382	583	583172	Electric Testing-Oh Dis Lines	72,072		-	72,072	86.51%	62,352	-	-	-	-	-	
383	583	583500	Training Dist Operations-Ovhd	81,023		-	81,023	86.51%	70,096	-	-	-	-	-	
384	583	583501	Distr OH Training Stipend	340		-	340	86.51%	294	-	-	-	-	-	
385	584	584022	Underground Distrib Line Oper	153,372		-	153,372	86.51%	132,688	-	-	-	-	-	
386	584	584025	URG Dist Line Locates	908,251		-	908,251	86.51%	785,764	-	-	-	-	-	
387	585	585025	Street Lightg & Signal Sys Exp	153		-	153	86.51%	133	-	-	-	-	-	
388	586	586025	Safety Expenses-Meters	138		-	138	86.51%	119	-	-	-	-	-	
389	586	586028	Meter Expense	168,514		-	168,514	86.51%	145,788	-	-	(79)	-	-	
390	586	586029	Disconnects & Reconnects	1,194,366		-	1,194,366	86.51%	1,033,294	-	-	-	-	-	
391	586	586120	Field Testing - Old	466,967		-	466,967	86.51%	403,992	-	-	64	-	-	
392	586	586135	Load Research-Meters	24,222		-	24,222	86.51%	20,956	-	-	-	-	-	
393	586	586140	Power Quality Investigations	4,041		-	4,041	86.51%	3,496	-	-	-	-	-	
394	586	586150	AMR Fixed Network - Meters	(100)		-	(100)	86.51%	(87)	-	-	-	-	-	
395	586	586155	AMR Radio - Meters	-	-	-	86.51%	-	-	-	-	-	-		
396	586	586160	AMI Expenditures	281,394	-	281,394	86.51%	243,445	-	-	-	-	-		
397	586	586XXX	Conv & Seminars	-	-	-	86.51%	-	-	-	-	-	-		
398	587	587031	Service Call Expense	341,840	-	341,840	86.51%	295,739	-	-	-	-	-		
399	587	587038	Customer Facilities Expense	(308,094)	-	(308,094)	86.51%	(266,544)	-	-	29,319	-	512,007		
400	587	587126	Complaint Test	60,664	-	60,664	86.51%	52,483	-	-	-	-	-		
401	587	587146	Current Diversions	3,570	-	3,570	86.51%	3,089	-	-	-	-	-		
402	587	587147	Meter Base Repair	1,680	-	1,680	86.51%	1,453	-	-	-	-	-		
403	587	587148	Customer Co-Gen Facilities	4,178	-	4,178	86.51%	3,614	-	-	-	-	-		
404	587	587165	Mtce mtr socket surge arrest	-	-	-	86.51%	-	-	-	-	-	-		
405	587	587519	Location-Radio & Tv Interfer	8,904	-	8,904	86.51%	7,703	-	-	-	-	-		
406	588	588011	Conv & Seminar-Misc Distrib	63,837	-	63,837	86.51%	55,228	-	-	-	-	-		
407	588	588023	Building Operations - Expenses	863,042	-	863,042	86.51%	746,652	-	-	-	-	-		
408	588	588025	Safety Equipment	132,568	-	132,568	86.51%	114,690	-	-	(0)	1	-		
409	588	588100	Miscellaneous Distribution	175,667	-	175,667	86.51%	151,977	-	-	-	-	-		
410	588	588101	Janitorial Exp - Meter Shop	48	-	48	86.51%	41	-	-	-	-	-		
411	588	588105	Utilities - Meter Shop	2,257	-	2,257	86.51%	1,952	-	-	-	-	-		
412	588	588120	Misc Dist - Right-of-way	9,081	-	9,081	86.51%	7,857	-	-	-	-	-		
413	588	588130	Misc Dist. - Joint Use	61,442	-	61,442	86.51%	53,156	-	-	-	-	-		
414	588	588401	Janitorial Exp - Garage	10,350	-	10,350	86.51%	8,954	-	-	-	-	-		
415	588	588405	Utilities - Garage	1,146	-	1,146	86.51%	992	-	-	-	-	-		
416	588	588621	GIS Operations	48,424	-	48,424	86.51%	41,894	-	-	-	-	-		
417	588	588622	GIS Quality Assurance/Control	10,983	-	10,983	86.51%	9,502	-	-	-	-	-		
418	588	588623	GIS Analysis	21,748	-	21,748	86.51%	18,815	-	-	-	-	-		

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

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
347	571	571448	Hydro-Ax Tree Trim 69kv		-	-	-	-	-	-	-	-	-	-
348	571	571450	Hydro-Ax Tree Trim 34.5kv		-	-	-	-	-	-	-	-	-	-
349	571	571546	Tree Grinder-Tree Trim 345kv		-	-	-	-	-	-	-	-	-	-
350	571	571547	Tree Grinder-Tree Trim 161kv		-	-	-	-	-	-	-	-	-	-
351	571	571548	Tree Grinder-Tree Trim 69kv		-	-	-	-	-	-	-	-	-	-
352	571	571550	Tree Grinder-Tree Trim 34.5kv		-	-	-	-	-	-	-	-	-	-
353	571	571646	Dozer-Tree Trim 345kv		-	-	-	-	-	-	-	-	-	-
354	571	571647	Dozer-Tree Trim 161kv		-	-	-	-	-	-	-	-	-	-
355	571	571648	Dozer-Tree Trim 69kv		-	-	-	-	-	-	-	-	-	-
356	571	571652	Trans 69Kv Pole Inspctn&Trmnt		-	-	-	-	-	-	-	-	-	-
357	571	571656	Trans 345Kv Pole Inspnt&Trmnt		-	-	-	-	-	-	-	-	-	-
358	571	571658	Trans 34.5Kv Pole Inspnt&Trmnt		-	-	-	-	-	-	-	-	-	-
359	571	571740	TGR Tree Trimming-Transmission		-	-	-	-	-	-	-	-	-	-
360	571	571910	Transm Maint 161KV Reliability		-	-	-	-	-	92	-	-	-	-
361	571	571911	Transm Maint 69KV Reliability		-	-	-	-	-	1,060	-	-	-	-
362	571	571912	Transm Maint 345KV Reliability		-	-	-	-	-	-	-	-	-	-
363	571	571913	Trans Maint 34.5KV Reliability		-	-	-	-	-	-	-	-	-	-
364	571	571920	Transm 69KV Pole Inspec Reliab		-	-	-	-	-	-	-	-	-	-
365	571	571921	Transm 161KV Pole Inspec Reliab		-	-	-	-	-	-	-	-	-	-
366	571	571998	Trans Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-	-
367			Total Non-FAC Transmission Revenues/Expenses:		-	-	-	-	-	598,272	-	-	-	-
DISTRIBUTION EXPENSES														
368	580	580001	Supervision Distribution Oper	TB 09-2023	-	-	-	-	-	217,076	-	-	-	-
369	580	580002	System Perform Mgmt & Admin		-	-	-	-	-	14,877	-	-	-	-
370	580	580011	Conv & Seminar-Distrib Op		-	-	-	-	-	4,112	-	-	-	-
371	580	580016	Engineering Recruiting Exp		-	-	-	-	-	-	-	-	-	-
372	580	580046	Software - Transf Supervisor		-	-	-	-	-	-	-	-	-	-
373	580	580627	Line Eng - Distrib Operations		-	-	-	-	-	-	-	-	-	-
374	580	580628	Distribution System Planning		-	-	-	-	-	1,251	-	-	-	-
375	580	580686	Maintain Construction Standard		-	-	-	-	-	-	-	-	-	-
376	580	580690	AVL Mobile Operations		-	-	-	-	-	-	-	-	-	-
377	582	582016	Distribution Substa Operations		-	-	-	-	-	32,662	-	-	-	-
378	583	583019	Oh Distribution Line Oper		-	-	-	-	-	122,446	-	-	-	-
379	583	583020	Truck Down Time - Line Oper		-	-	-	-	-	10,970	-	-	-	-
380	583	583021	Truck Traveling Time - Line Op		-	-	-	-	-	105	-	-	-	-
381	583	583025	Safety Exp-Oh Distrib Lines		-	-	-	-	-	2,300	-	-	-	-
382	583	583172	Electric Testing-Oh Dis Lines		-	-	-	-	-	18,316	-	-	-	-
383	583	583500	Training Dist Operations-Ovhd		-	-	-	-	-	-	-	-	-	-
384	583	583501	Distr OH Training Stipend		-	-	-	-	-	104	-	-	-	-
385	584	584022	Underground Distrib Line Oper		-	-	-	-	-	32,300	-	-	-	-
386	584	584025	URG Dist Line Locates		-	-	-	-	-	30	-	-	-	-
387	585	585025	Street Lightg & Signal Sys Exp		-	-	-	-	-	(16)	-	-	-	-
388	586	586025	Safety Expenses-Meters		-	-	-	-	-	-	-	-	-	-
389	586	586028	Meter Expense		-	-	-	-	-	48,198	-	-	-	-
390	586	586029	Disconnects & Reconnects		-	-	-	-	-	280,475	-	-	-	-
391	586	586120	Field Testing - Old		-	-	-	-	-	111,687	-	-	-	-
392	586	586135	Load Research-Meters		-	-	-	-	-	4,337	-	-	-	-
393	586	586140	Power Quality Investigations		-	-	-	-	-	870	-	-	-	-
394	586	586150	AMR Fixed Network - Meters		-	-	-	-	-	(31)	-	-	-	-
395	586	586155	AMR Radio - Meters		-	-	-	-	-	-	-	-	-	-
396	586	586160	AMI Expenditures		-	-	-	-	-	-	-	-	-	-
397	586	586XXX	Conv & Seminars		-	-	-	-	-	-	-	-	-	-
398	587	587031	Service Call Expense		-	-	-	-	-	61,010	-	-	-	-
399	587	587038	Customer Facilities Expense		-	-	-	-	-	46,531	-	-	-	-
400	587	587126	Complaint Test		-	-	-	-	-	14,341	-	-	-	-
401	587	587146	Current Diversions		-	-	-	-	-	1,150	-	-	-	-
402	587	587147	Meter Base Repair		-	-	-	-	-	391	-	-	-	-
403	587	587148	Customer Co-Gen Facilities		-	-	-	-	-	1,505	-	-	-	-
404	587	587165	Mtce mtr socket surge arrest		-	-	-	-	-	-	-	-	-	-
405	587	587519	Location-Radio & Tv Interfer		-	-	-	-	-	2,699	-	-	-	-
406	588	588011	Conv & Seminar-Misc Distrib		-	-	-	-	-	2,688	-	-	-	-
407	588	588023	Building Operations - Expenses		-	-	-	-	-	110	-	-	-	-
408	588	588025	Safety Equipment		-	-	-	-	-	(5)	-	-	-	-
409	588	588100	Miscellaneous Distribution		-	-	-	-	-	29,514	-	-	-	-
410	588	588101	Janitorial Exp - Meter Shop		-	-	-	-	-	-	-	-	-	-
411	588	588105	Utilities - Meter Shop		-	-	-	-	-	-	-	-	-	-
412	588	588120	Misc Dist - Right-of-way		-	-	-	-	-	2,034	-	-	-	-
413	588	588130	Misc Dist - Joint Use		-	-	-	-	-	164	-	-	-	-
414	588	588401	Janitorial Exp - Garage		-	-	-	-	-	10	-	-	-	-
415	588	588405	Utilities - Garage		-	-	-	-	-	-	-	-	-	-
416	588	588621	GIS Operations		-	-	-	-	-	14,226	-	-	-	-
417	588	588622	GIS Quality Assurance/Control		-	-	-	-	-	2,053	-	-	-	-
418	588	588623	GIS Analysis		-	-	-	-	-	6,561	-	-	-	-

The Empire District Electric Company
Test Year Ending September 30, 2023
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
347	571	571448	Hydro-Ax Tree Trim 69kv		-	-	-	-	-	-	-	6,604	195,766
348	571	571450	Hydro-Ax Tree Trim 34.5kv		-	-	-	-	-	-	-	76	2,261
349	571	571546	Tree Grinder-Tree Trim 345kv		-	-	-	-	-	-	-	-	-
350	571	571547	Tree Grinder-Tree Trim 161kv		-	-	-	-	-	-	-	4,004	118,675
351	571	571548	Tree Grinder-Tree Trim69kv		-	-	-	-	-	-	-	3,306	98,003
352	571	571550	Tree Grinder-Tree Trim 34.5kv		-	-	-	-	-	-	-	-	-
353	571	571646	Dozer-Tree Trim 345kv		-	-	-	-	-	-	-	-	-
354	571	571647	Dozer-Tree Trim 161kv		-	-	-	-	-	-	-	7,510	222,605
355	571	571648	Dozer-Tree Trim 69kv		-	-	-	-	-	-	-	159	4,711
356	571	571652	Trans 69Kv Pole Insptn&Trmnt		-	-	-	-	-	-	-	1,429	42,358
357	571	571656	Trans 345Kv Pole Insptn&Trmnt		-	-	-	-	-	-	-	50	1,471
358	571	571658	Trans 34.5Kv Pole Insptn&Trmnt		-	-	-	-	-	-	-	-	-
359	571	571740	TGR Tree Trimming-Transmission		-	-	-	-	-	-	-	-	-
360	571	571910	Transm Maint 161KV Reliability		-	-	-	-	-	-	-	92	49,391
361	571	571911	Transm Maint 69KV Reliability		-	-	-	-	-	-	-	1,060	211,703
362	571	571912	Transm Maint 345KV Reliability		-	-	-	-	-	-	-	-	3,766
363	571	571913	Trans Maint 34.5KV Reliability		-	-	-	-	-	-	-	-	5,972
364	571	571920	Transm 69KV Pole Inspec Reliab		-	-	-	-	-	-	-	-	206,093
365	571	571921	Transm 161KV Pole Inspec Reliab		-	-	-	-	-	-	-	-	167,571
366	571	571998	Trans Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-
367			Total Non-FAC Transmission Revenues/Expenses:		-	-	-	-	-	-	-	669,967	6,395,183
DISTRIBUTION EXPENSES													
368	580	580001	Supervision Distribution Oper	TB 09-2023	-	-	-	-	-	-	-	217,076	948,782
369	580	580002	System Perform Mgmt & Admin		-	-	-	-	-	-	-	14,877	59,360
370	580	580011	Conv & Seminar-Distrib Op		-	-	-	-	-	-	-	4,112	29,429
371	580	580016	Engineering Recruiting Exp		-	-	-	-	-	-	-	-	7,155
372	580	580046	Software - Transf Supervisor		-	-	-	-	-	-	-	-	197
373	580	580627	Line Eng - Distrib Operations		-	-	-	-	-	-	-	-	26,661
374	580	580628	Distribution System Planning		-	-	-	-	-	-	-	1,251	225,463
375	580	580686	Maintain Construction Standard		-	-	-	-	-	-	-	-	16,492
376	580	580690	AVL Mobile Operations		-	-	-	-	-	-	-	-	4,866
377	582	582016	Distribution Substa Operations		-	-	-	-	-	-	-	32,662	169,577
378	583	583019	Oh Distribution Line Oper		-	-	-	-	-	-	-	122,446	697,316
379	583	583020	Truck Down Time - Line Oper		-	-	-	-	-	-	-	10,970	56,868
380	583	583021	Truck Traveling Time - Line Op		-	-	-	-	-	-	-	105	491
381	583	583025	Safety Exp-Oh Distrib Lines		-	-	-	-	-	-	-	2,364	158,381
382	583	583172	Electric Testing-Oh Dis Lines		-	-	-	-	-	-	-	18,316	80,668
383	583	583500	Training Dist Operations-Ovhd		-	-	-	-	-	-	-	-	70,096
384	583	583501	Distr OH Training Stipend		-	-	-	-	-	-	-	104	398
385	584	584022	Underground Distrib Line Oper		-	-	-	-	-	-	-	32,300	164,989
386	584	584025	URG Dist Line Locates		-	-	-	-	-	-	-	30	785,794
387	585	585025	Street Lightg & Signal Sys Exp		-	-	-	-	-	-	-	(16)	117
388	586	586025	Safety Expenses-Meters		-	-	-	-	-	-	-	-	119
389	586	586028	Meter Expense		-	-	-	-	-	-	-	48,120	193,908
390	586	586029	Disconnects & Reconnects		-	-	-	-	-	-	-	280,475	1,313,769
391	586	586120	Field Testing - Old		-	-	-	-	-	-	-	111,751	515,743
392	586	586135	Load Research-Meters		-	-	-	-	-	-	-	4,337	25,293
393	586	586140	Power Quality Investiagtions		-	-	-	-	-	-	-	870	4,366
394	586	586150	AMR Fixed Network - Meters		-	-	-	-	-	-	-	(31)	(117)
395	586	586155	AMR Radio - Meters		-	-	-	-	-	-	-	-	-
396	586	586160	AMI Expenditures		-	-	-	-	-	-	-	-	243,445
397	586	586XXX	Conv & Seminars		-	-	-	-	-	-	-	-	-
398	587	587031	Service Call Expense		-	-	-	-	-	-	-	61,010	356,750
399	587	587038	Customer Facilities Expense		-	-	-	-	-	-	-	587,857	321,313
400	587	587126	Complaint Test		-	-	-	-	-	-	-	14,341	66,824
401	587	587146	Current Diversions		-	-	-	-	-	-	-	1,150	4,238
402	587	587147	Meter Base Repair		-	-	-	-	-	-	-	391	1,844
403	587	587148	Customer Co-Gen Facilities		-	-	-	-	-	-	-	1,505	5,119
404	587	587165	Mtce mtr socket surge arrest		-	-	-	-	-	-	-	-	-
405	587	587519	Location-Radio & Tv Interfer		-	-	-	-	-	-	-	2,699	10,403
406	588	588011	Conv & Seminar-Misc Distrib		-	-	-	-	-	-	-	2,688	57,916
407	588	588023	Building Operations - Expenses		-	-	-	-	-	-	-	110	746,762
408	588	588025	Safety Equipment		-	-	-	-	-	-	-	(4)	114,686
409	588	588100	Miscellaneous Distribution		-	-	-	-	-	-	-	29,514	181,491
410	588	588101	Janitorial Exp - Meter Shop		-	-	-	-	-	-	-	-	41
411	588	588105	Utilities - Meter Shop		-	-	-	-	-	-	-	-	1,952
412	588	588120	Misc Dist - Right-of-way		-	-	-	-	-	-	-	2,034	9,890
413	588	588130	Misc Dist - Joint Use		-	-	-	-	-	-	-	164	53,320
414	588	588401	Janitorial Exp - Garage		-	-	-	-	-	-	-	10	8,964
415	588	588405	Utilities - Garage		-	-	-	-	-	-	-	-	992
416	588	588621	GIS Operations		-	-	-	-	-	-	-	14,226	56,120
417	588	588622	GIS Quality Assurance/Control		-	-	-	-	-	-	-	2,053	11,555
418	588	588623	GIS Analysis		-	-	-	-	-	-	-	6,561	25,376

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
419	588	588630	OMS Operations		138,070	-	138,070	86.51%	119,450	-	-	-	-	-
420	588	588701	Dist Mapping Hollister Area		-	-	-	86.51%	-	-	-	-	-	-
421	589	589034	Rents - Distribution		1,545	-	1,545	86.51%	1,337	-	-	-	-	-
422	590	590001	Supervision Distribution Maint		76,037	-	76,037	86.51%	65,783	-	-	-	-	-
423	590	590620	GIS Maintenance/Updates		63,968	-	63,968	86.51%	55,341	-	-	-	-	-
424	590	590630	Line Eng Distribution Maint		6,181	-	6,181	86.51%	5,348	-	-	-	-	-
425	590	590XXX	Conv. & Seminars		-	-	-	86.51%	-	-	-	-	-	-
426	591	591024	Building Maint-Line Operations		103,465	-	103,465	86.51%	89,512	-	-	-	-	-
427	591	591049	Dist Substa Structure Maint		-	-	-	86.51%	-	-	-	-	-	-
428	591	591103	General Maint. - Meter Shop		135	-	135	86.51%	116	-	-	-	-	-
429	591	591224	Building Maint-Engineering		-	-	-	86.51%	-	-	-	-	-	-
430	591	591403	General Maint. - Garage		7,634	-	7,634	86.51%	6,604	-	-	-	-	-
431	592	592052	Dist Substation Equip Maint		1,095,977	-	1,095,977	86.51%	948,173	-	-	-	-	-
432	592	592053	Dist Sub Breaker Routine Mtce		10,537	-	10,537	86.51%	9,116	-	-	-	-	-
433	592	592054	Dist Sub Trnsfrmr Routine Mtce		108,148	-	108,148	86.51%	93,563	-	-	-	-	-
434	592	592060	Dist Substation Inspections		234,954	-	234,954	86.51%	203,268	-	-	-	-	-
435	592	592469	Distribution-Relays & Misc Eq		129,898	-	129,898	86.51%	112,380	-	-	-	-	-
436	593	593001	OH Dist Line Tree Trimming Spr		1,026,556	-	1,026,556	86.51%	888,114	-	-	-	36,199	-
437	593	593011	Conv & Seminar - Tree Trimming		6,960	-	6,960	86.51%	6,022	-	-	-	246	-
438	593	593025	Safety Expense - Tree Trimming		1,020	-	1,020	86.51%	882	-	12	-	36	-
439	593	593058	Oh Dist Line Tree Trimming		3,715,515	-	3,715,515	86.51%	3,214,440	-	-	-	128,883	-
440	593	593062	Dist OH reliab - labor & other		477,618	-	477,618	86.51%	413,206	-	-	-	2,323	-
441	593	593158	Chemical Tree Trim 12kv		867,033	-	867,033	86.51%	750,105	-	-	-	30,597	-
442	593	593258	Side Trimming 12kv		114,579	-	114,579	86.51%	99,126	-	-	-	4,043	-
443	593	593458	Hydro-Ax Tree Trimming 12 Kv		793,795	-	793,795	86.51%	686,744	-	-	-	28,013	-
444	593	593500	Misc Repair Expense		3,418	-	3,418	86.51%	2,957	-	-	-	5	-
445	593	593510	General Office Expense		94,384	-	94,384	86.51%	81,656	-	-	-	3,324	-
446	593	593555	Oh Dist Line Maintenance		2,587,751	-	2,587,751	86.51%	2,238,767	-	-	-	28,540	-
447	593	593556	OhDist Line Capacitor BankMtce		31,293	-	31,293	86.51%	27,073	-	-	-	-	-
448	593	593558	Tree Grinder-Tree Trim 12kv		88,960	-	88,960	86.51%	76,963	-	-	-	-	-
449	593	593560	OH Dist Line Oper Storms		389,242	-	389,242	86.51%	336,748	-	-	-	3,139	-
450	593	593570	Reclosers Sect & Oil Switches		-	-	-	86.51%	-	-	-	-	-	-
451	593	593575	Misc Repair & Testing		4,313	-	4,313	86.51%	3,731	-	-	-	-	-
452	593	593597	May 2011 Tornado O&M Amort		-	-	-	100.00%	-	-	-	-	-	-
453	593	593599	Amortization-ice storm expense		24,325	-	24,325	0.00%	-	-	-	-	-	-
454	593	593658	Dozer-Tree Trim 12kv		1,998	-	1,998	86.51%	1,728	-	-	-	70	-
455	593	593740	TGR Tree Trimming-Distribution		483,814	-	483,814	86.51%	418,567	-	-	-	17,074	-
456	593	593910	OH Dist Line Maint Reliability		1,689,306	-	1,689,306	86.51%	1,461,486	-	-	-	1	-
457	593	593920	OH Dist Pole Inspc Reliability		1,035,270	-	1,035,270	86.51%	895,653	-	-	-	-	-
458	593	593930	General Office Exp Reliability		3	-	3	86.51%	3	-	-	-	-	-
459	593	593932	Utilities Exp - Reliability		135	-	135	86.51%	117	-	-	-	5	-
460	593	593940	Reliability Wildlife Cover Up		-	-	-	86.51%	-	-	-	-	-	-
461	593	593998	Dist OH Reliab Reg Adj Amort		-	-	-	100.00%	-	-	-	-	-	-
462	594	594061	Underground Dist Line Maint		598,718	-	598,718	86.51%	517,975	-	-	-	-	-
463	594	594062	Dist UG reliab - labor & other		40,233	-	40,233	86.51%	34,807	-	-	-	-	-
464	594	594910	Dist UG Line Maint Reliability		366,555	-	366,555	86.51%	317,121	-	-	-	-	-
465	594	594998	Dist UG Reliab Reg Adj Amort		-	-	-	100.00%	-	-	-	-	-	-
466	595	595064	Dist Transformer Maintenance		-	-	-	86.51%	-	-	-	-	-	-
467	595	595161	Overhead Transformers - Old		30,198	-	30,198	86.51%	26,126	-	-	-	-	-
468	595	595164	Underground Transformers - Old		37,084	-	37,084	86.51%	32,082	-	-	-	-	-
469	596	596067	Strt Light&Signal Sys Maint Ex		359,577	-	359,577	86.51%	311,084	-	-	-	-	-
470	597	597123	Shop Test & Repair		185,310	-	185,310	86.51%	160,319	-	-	-	-	-
471	597	597138	Load Research Equipment Repair		1,073	-	1,073	86.51%	928	-	-	-	-	-
472	598	598073	Maint Of Misc Distrib Plant		203,653	-	203,653	86.51%	176,188	-	-	-	-	-
473			Total Distribution Expenses:		24,410,516	-	24,410,516		21,097,467	-	29,379	282,500	512,007	-

CUSTOMER ACCOUNT EXPENSES

474	901	901001	Customer Service Mgmt & Admin	TB 09-2023	108,110	-	108,110	89.08%	96,301	-	-	-	-	-
475	901	901002	Cust Ser Mgmt & Admin - Exp		6,685	-	6,685	89.08%	5,954	-	-	-	-	-
476	901	901011	Conv & Seminar-Cust Accts Dist		27,203	-	27,203	89.08%	24,232	-	-	-	-	-
477	901	901025	Safety Exp-Customer Service		51	-	51	89.08%	46	-	-	-	-	-
478	901	901042	Outside Printing-Customer Serv		26,587	-	26,587	89.08%	23,683	-	-	-	-	-
479	901	901201	Mgmt & Administrative - Accoun		-	-	-	89.08%	-	-	-	-	-	-
480	902	902001	Re-Read Meters-Gas		-	-	-	89.08%	-	-	-	-	-	-
481	902	902005	Check Meter Reads - Electric		16,571	-	16,571	89.08%	14,761	-	-	-	-	-
482	902	902007	Read Meters - Electric		438,039	-	438,039	89.08%	390,191	-	-	-	-	-
483	903	903002	Collection Activities - Gas		-	-	-	89.08%	-	-	-	-	-	-
484	903	903013	Power Billing		20,536	-	20,536	89.08%	18,293	-	-	-	-	-
485	903	903016	Collection Activities - Elec		118,177	-	118,177	89.08%	105,268	-	-	-	-	-
486	903	903022	Cust Serv Accounting - Ele/Gas		3,246,740	-	3,246,740	89.08%	2,892,088	-	-	-	-	-
487	903	903023	Remittance Processing		141,977	-	141,977	89.08%	126,468	-	-	-	-	-
488	903	903028	Credit & Collections		195,624	-	195,624	89.08%	174,255	-	-	-	-	-
489	903	903046	Micro Software-Rev Acct		540	-	540	89.08%	481	-	-	-	-	-
490	903	903110	Billing Of Metered Accts-Elec		1,847,474	-	1,847,474	89.08%	1,645,669	-	-	-	-	-

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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
419	588	588630	OMS Operations		-	-	-	-	-	36,826	-	-	-	-
420	588	588701	Dist Mapping Hollister Area		-	-	-	-	-	-	-	-	-	-
421	589	589034	Rents - Distribution		-	-	-	-	-	-	-	-	-	-
422	590	590001	Supervision Distribution Maint		-	-	-	-	-	21,249	-	-	-	-
423	590	590620	GIS Maintenance/Updates		-	-	-	-	-	18,337	-	-	-	-
424	590	590630	Line Eng Distribution Maint		-	-	-	-	-	-	-	-	-	-
425	590	590XXX	Conv. & Seminars		-	-	-	-	-	-	-	-	-	-
426	591	591024	Building Maint-Line Operations		-	-	-	-	-	10,992	-	-	-	-
427	591	591049	Dist Substa Structure Maint		-	-	-	-	-	-	-	-	-	-
428	591	591103	General Maint. - Meter Shop		-	-	-	-	-	-	-	-	-	-
429	591	591224	Building Maint-Engineering		-	-	-	-	-	-	-	-	-	-
430	591	591403	General Maint. - Garage		-	-	-	-	-	-	-	-	-	-
431	592	592052	Dist Substation Equip Maint		-	-	-	-	-	171,486	-	-	-	-
432	592	592053	Dist Sub Breaker Routine Mtce		-	-	-	-	-	2,244	-	-	-	-
433	592	592054	Dist Sub Trnsfrmr Routine Mtce		-	-	-	-	-	5,631	-	-	-	-
434	592	592060	Dist Substation Inspections		-	-	-	-	-	53,641	-	-	-	-
435	592	592469	Distribution-Relays & Misc Eq		-	-	-	-	-	27,562	-	-	-	-
436	593	593001	OH Dist Line Tree Trimming Spr		-	-	-	-	-	-	-	-	-	-
437	593	593011	Conv & Seminar - Tree Trimming		-	-	-	-	-	-	-	-	-	-
438	593	593025	Safety Expense - Tree Trimming		-	-	-	-	-	-	-	-	-	-
439	593	593058	Oh Dist Line Tree Trimming		-	-	-	-	-	11,439	-	-	-	-
440	593	593062	Dist OH reliab - labor & other		-	-	-	-	-	124,695	-	-	-	-
441	593	593158	Chemical Tree Trim 12Kv		-	-	-	-	-	-	-	-	-	-
442	593	593258	Side Trimming 12kv		-	-	-	-	-	-	-	-	-	-
443	593	593458	Hydro-Ax Tree Trimming 12 Kv		-	-	-	-	-	-	-	-	-	-
444	593	593500	Misc Repair Expense		-	-	-	-	-	694	-	-	-	-
445	593	593510	General Office Expense		-	-	-	-	-	-	-	-	-	-
446	593	593555	Oh Dist Line Maintenance		-	-	-	-	-	322,081	-	-	-	-
447	593	593556	OhDist Line Capacitor BankMtce		-	-	-	-	-	5,346	-	-	-	-
448	593	593558	Tree Grinder-Tree Trim 12kv		-	-	-	-	-	-	-	-	-	-
449	593	593560	OH Dist Line Oper Storms		-	-	-	-	-	62,513	-	-	-	-
450	593	593570	Reclosers Sect & Oil Switches		-	-	-	-	-	-	-	-	-	-
451	593	593575	Misc Repair & Testing		-	-	-	-	-	-	-	-	-	-
452	593	593597	May 2011 Tornado O&M Amort		-	-	-	-	-	-	-	-	-	-
453	593	593599	Amortization-ice storm expense		-	-	-	-	-	-	-	-	-	-
454	593	593658	Dozer-Tree Trim 12kv		-	-	-	-	-	-	-	-	-	-
455	593	593740	TGR Tree Trimming-Distribution		-	-	-	-	-	-	-	-	-	-
456	593	593910	OH Dist Line Maint Reliability		-	-	-	-	-	8,099	-	-	-	-
457	593	593920	OH Dist Pole Inspc Reliability		-	-	-	-	-	-	-	-	-	-
458	593	593930	General Office Exp Reliability		-	-	-	-	-	-	-	-	-	-
459	593	593932	Utilities Exp - Reliability		-	-	-	-	-	-	-	-	-	-
460	593	593940	Reliability Wildlife Cover Up		-	-	-	-	-	-	-	-	-	-
461	593	593998	Dist OH Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-	-
462	594	594061	Underground Dist Line Maint		-	-	-	-	-	70,323	-	-	-	-
463	594	594062	Dist UG reliab - labor & other		-	-	-	-	-	11,757	-	-	-	-
464	594	594910	Dist UG Line Maint Reliability		-	-	-	-	-	35,097	-	-	-	-
465	594	594998	Dist UG Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-	-
466	595	595064	Dist Transformer Maintenance		-	-	-	-	-	-	-	-	-	-
467	595	595161	Overhead Transformers - Old		-	-	-	-	-	5,882	-	-	-	-
468	595	595164	Underground Transformers - Old		-	-	-	-	-	5,914	-	-	-	-
469	596	596067	Strt Light&Signal Sys Maint Ex		-	-	-	-	-	66,863	-	-	-	-
470	597	597123	Shop Test & Repair		-	-	-	-	-	47,478	-	-	-	-
471	597	597138	Load Research Equipment Repair		-	-	-	-	-	272	-	-	-	-
472	598	598073	Maint Of Misc Distrib Plant		-	-	-	-	-	35,543	-	-	-	-
473			Total Distribution Expenses:		-	-	-	-	-	2,249,019	-	-	-	-
CUSTOMER ACCOUNT EXPENSES														
474	901	901001	Customer Service Mgmt & Admin	TB 09-2023	-	-	-	-	-	34,873	-	-	-	-
475	901	901002	Cust Ser Mgmt & Admin - Exp		-	-	-	-	-	-	-	-	-	-
476	901	901011	Conv & Seminar-Cust Accts Dist		-	-	-	-	-	4,336	-	-	-	-
477	901	901025	Safety Exp-Customer Service		-	-	-	-	-	-	-	-	-	-
478	901	901042	Outside Printing-Customer Serv		-	-	-	-	-	-	-	-	-	-
479	901	901201	Mgmt & Administrative - Accoun		-	-	-	-	-	-	-	-	-	-
480	902	902001	Re-Read Meters-Gas		-	-	-	-	-	-	-	-	-	-
481	902	902005	Check Meter Reads - Electric		-	-	-	-	-	4,712	-	-	-	-
482	902	902007	Read Meters - Electric		-	-	-	-	-	124,795	-	-	-	-
483	903	903002	Collection Activities - Gas		-	-	-	-	-	-	-	-	-	-
484	903	903013	Power Billing		-	-	-	-	-	7,212	-	-	-	-
485	903	903016	Collection Activities - Elec		-	-	-	-	-	-	-	-	-	-
486	903	903022	Cust Serv Accounting - Ele/Gas		-	-	-	-	-	1,110,286	-	-	-	-
487	903	903023	Remittance Processing		-	-	-	-	-	-	-	-	-	-
488	903	903028	Credit & Collections		-	-	-	-	-	107,307	-	-	-	-
489	903	903046	Micro Software-Rev Acct		-	-	-	-	-	-	-	-	-	-
490	903	903110	Billing Of Metered Accts-Elec		-	-	-	-	-	210,195	-	-	-	-

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 29	Total Missouri	Total Missouri	
					Pension/OPEB Expense	Riverton/Statenline LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance	
					(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)	
419	588	588630	OMS Operations	TB 09-2023	-	-	-	-	-	-	-	36,826	156,277	
420	588	588701	Dist Mapping Hollister Area		-	-	-	-	-	-	-	-	-	-
421	589	589034	Rents - Distribution		-	-	-	-	-	-	-	-	-	1,337
422	590	590001	Supervision Distribution Maint		-	-	-	-	-	-	-	-	21,249	87,031
423	590	590620	GIS Maintenance/Updates		-	-	-	-	-	-	-	-	18,337	73,678
424	590	590630	Line Eng Distribution Maint		-	-	-	-	-	-	-	-	-	5,348
425	590	590XXX	Conv. & Seminars		-	-	-	-	-	-	-	-	-	-
426	591	591024	Building Maint-Line Operations		-	-	-	-	-	-	-	-	10,992	100,503
427	591	591049	Dist Substa Structure Maint		-	-	-	-	-	-	-	-	-	-
428	591	591103	General Maint. - Meter Shop		-	-	-	-	-	-	-	-	-	116
429	591	591224	Building Maint-Engineering		-	-	-	-	-	-	-	-	-	-
430	591	591403	General Maint. - Garage		-	-	-	-	-	-	-	-	-	6,604
431	592	592052	Dist Substation Equip Maint		-	-	-	-	-	-	-	-	171,486	1,119,660
432	592	592053	Dist Sub Breaker Routine Mtce		-	-	-	-	-	-	-	-	2,244	11,360
433	592	592054	Dist Sub Trnsfrmr Routine Mtce		-	-	-	-	-	-	-	-	5,631	99,195
434	592	592060	Dist Substation Inspections		-	-	-	-	-	-	-	-	53,641	256,910
435	592	592469	Distribution-Relays & Misc Eq		-	-	-	-	-	-	-	-	27,562	139,941
436	593	593001	OH Dist Line Tree Trimming Spr		-	-	-	-	-	-	-	-	36,199	924,314
437	593	593011	Conv & Seminar - Tree Trimming		-	-	-	-	-	-	-	-	246	6,267
438	593	593025	Safety Expense - Tree Trimming		-	-	-	-	-	-	-	-	48	930
439	593	593058	Oh Dist Line Tree Trimming		-	-	-	-	-	-	-	-	140,322	3,354,762
440	593	593062	Dist OH reliab - labor & other		-	-	-	-	-	-	-	-	127,019	540,225
441	593	593158	Chemical Tree Trim 12kv		-	-	-	-	-	-	-	-	30,597	780,703
442	593	593258	Side Trimming 12kv		-	-	-	-	-	-	-	-	4,043	103,170
443	593	593458	Hydro-Ax Tree Trimming 12 Kv		-	-	-	-	-	-	-	-	28,013	714,756
444	593	593500	Misc Repair Expense		-	-	-	-	-	-	-	-	698	3,655
445	593	593510	General Office Expense		-	-	-	-	-	-	-	-	3,324	84,980
446	593	593555	Oh Dist Line Maintenance		-	-	-	-	-	-	-	-	350,621	2,589,388
447	593	593556	OhDist Line Capacitor BankMtce		-	-	-	-	-	-	-	-	5,346	32,420
448	593	593558	Tree Grinder-Tree Trim 12kv		-	-	-	-	-	-	-	-	3,139	80,102
449	593	593560	OH Dist Line Oper Storms		-	-	-	-	-	-	-	-	62,513	399,262
450	593	593570	Reclosers Sect & Oil Switches		-	-	-	-	-	-	-	-	-	-
451	593	593575	Misc Repair & Testing		-	-	-	-	-	-	-	-	-	3,731
452	593	593597	May 2011 Tornado O&M Amort		-	-	-	-	-	-	-	-	-	-
453	593	593599	Amortization-ice storm expense		-	-	-	-	-	-	-	-	-	-
454	593	593658	Dozer-Tree Trim 12kv		-	-	-	-	-	-	-	-	70	1,799
455	593	593740	TGR Tree Trimming-Distribution		-	-	-	-	-	-	-	-	17,074	435,640
456	593	593910	OH Dist Line Maint Reliability		-	-	-	-	-	-	-	-	8,100	1,469,586
457	593	593920	OH Dist Pole Inspc Reliability		-	-	-	-	-	-	-	-	-	895,653
458	593	593930	General Office Exp Reliability		-	-	-	-	-	-	-	-	-	3
459	593	593932	Utilities Exp - Reliability		-	-	-	-	-	-	-	-	5	122
460	593	593940	Reliability Wildlife Cover Up		-	-	-	-	-	-	-	-	-	-
461	593	593998	Dist OH Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-	-
462	594	594061	Underground Dist Line Maint		-	-	-	-	-	-	-	-	70,323	588,298
463	594	594062	Dist UG reliab - labor & other		-	-	-	-	-	-	-	-	11,757	46,565
464	594	594910	Dist UG Line Maint Reliability		-	-	-	-	-	-	-	-	35,097	352,219
465	594	594998	Dist UG Reliab Reg Adj Amort		-	-	-	-	-	-	-	-	-	-
466	595	595064	Dist Transformer Maintenance	-	-	-	-	-	-	-	-	-	-	
467	595	595161	Overhead Transformers - Old	-	-	-	-	-	-	-	-	5,882	32,008	
468	595	595164	Underground Transformers - Old	-	-	-	-	-	-	-	-	5,914	37,996	
469	596	596067	Strt Light&Signal Sys Maint Ex	-	-	-	-	-	-	-	-	66,863	377,947	
470	597	597123	Shop Test & Repair	-	-	-	-	-	-	-	-	47,478	207,797	
471	597	597138	Load Research Equipment Repair	-	-	-	-	-	-	-	-	272	1,200	
472	598	598073	Maint Of Misc Distrib Plant	-	-	-	-	-	-	-	-	35,543	211,731	
473			Total Distribution Expenses:	-	-	-	-	-	-	-	-	3,072,905	24,170,372	
CUSTOMER ACCOUNT EXPENSES														
474	901	901001	Customer Service Mgmt & Admin	TB 09-2023	-	-	-	-	-	-	-	34,873	131,174	
475	901	901002	Cust Ser Mgmt & Admin - Exp		-	-	-	-	-	-	-	-	5,954	
476	901	901011	Conv & Seminar-Cust Accts Dist		-	-	-	-	-	-	-	4,336	28,568	
477	901	901025	Safety Exp-Customer Service		-	-	-	-	-	-	-	-	46	
478	901	901042	Outside Printing-Customer Serv		-	-	-	-	-	-	-	-	23,683	
479	901	901201	Mgmt & Administrative - Accoun		-	-	-	-	-	-	-	-	-	
480	902	902001	Re-Read Meters-Gas		-	-	-	-	-	-	-	-	-	
481	902	902005	Check Meter Reads - Electric		-	-	-	-	-	-	-	4,712	19,473	
482	902	902007	Read Meters - Electric		-	-	-	-	-	-	-	124,795	514,986	
483	903	903002	Collection Activities - Gas		-	-	-	-	-	-	-	-	-	
484	903	903013	Power Billing		-	-	-	-	-	-	-	7,212	25,505	
485	903	903016	Collection Activities - Elec		-	-	-	-	-	-	-	-	105,268	
486	903	903022	Cust Serv Accounting - Ele/Gas		-	-	-	-	-	-	-	1,110,286	4,002,374	
487	903	903023	Remittance Processing		-	-	-	-	-	-	-	-	126,468	
488	903	903028	Credit & Collections		-	-	-	-	-	-	-	107,307	281,562	
489	903	903046	Micro Software-Rev Acct		-	-	-	-	-	-	-	-	481	
490	903	903110	Billing Of Metered Accts-Elec		-	-	-	-	-	-	-	210,195	1,855,864	

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	EXP ADJ 1 Fuel and Purchased Power Expenses	EXP ADJ 2 Generation O&M Normalization	EXP ADJ 3 Vegetation Normalization	EXP ADJ 4 Customer Facilities Expenses	EXP ADJ 6 Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
491	903	903146	Collectors' Fees		143,263	-	143,263	89.08%	127,614	-	-	-	-	-
492	903	903147	Banking Fees - JP Morgan		213,412	-	213,412	89.08%	190,100	-	-	-	-	-
493	903	903148	Banking Fees - Mercantile		-	-	-	89.08%	-	-	-	-	-	-
494	903	903150	Rating Agency Fees		(124,188)	-	(124,188)	89.08%	(110,623)	-	-	-	-	-
495	903	903151	Banking Fees - UMB		79,822	-	79,822	89.08%	71,103	-	-	-	-	-
496	904	904401	Covid Bad Debt AR		-	-	-	0.00%	-	-	-	-	-	-
497	904	904402	Covid Bad Debt KS		-	-	-	0.00%	-	-	-	-	-	-
498	904	904404	Covid Bad Debt OK		-	-	-	0.00%	-	-	-	-	-	-
499	904	904037	Uncollectible Accts-Electric		1,382,598	-	1,382,598	89.08%	1,231,573	-	-	-	-	1,465,843
500	904	904038	Uncollect - Misc Receivables		96,861	-	96,861	89.08%	86,280	-	-	-	-	-
501	905	905023	Building Operations-Cust Accts		263,217	-	263,217	89.08%	234,465	-	-	-	-	-
502	905	905031	General Office Exp-Cust Acct		4,127	-	4,127	89.08%	3,676	-	-	-	-	-
503	905	905032	Phone Directory Expense		3,597	-	3,597	89.08%	3,204	-	-	-	-	-
504	905	905042	Outages		2,773	-	2,773	89.08%	2,470	-	-	-	-	-
505	905	905045	Cyber Insurance		174,388	-	174,388	89.08%	155,339	-	-	-	-	-
506			Total Customer Account Expenses:		8,434,183	-	8,434,183		7,512,891	-	-	-	-	1,465,843
CUSTOMER ASSISTANCE EXPENSES														
507	907	907101	Customer Service Supervision	TB 09-2023	15,407	-	15,407	89.08%	13,724	-	-	-	-	-
508	908	908043	Customer Assistance-Cust Serv		242,254	-	242,254	89.08%	215,791	-	-	-	-	-
509	908	908044	LIPP AMORT MO Only		63,134	-	63,134	100.00%	63,134	-	-	-	-	-
510	908	908046	Micro Software-Mjr Accts		-	-	-	89.08%	-	-	-	-	-	-
511	908	908101	Retail Indust Cust Assistance		384,582	-	384,582	89.08%	342,582	-	-	-	-	-
512	908	908103	Cust Prog Collaborative Exp		810,462	-	810,462	100.00%	810,462	-	-	-	-	-
513	908	908104	Wholesale Customer Assistance		42,476	-	42,476	0.00%	-	-	-	-	-	-
514	908	908105	Customer Education Programs		-	-	-	89.08%	-	-	-	-	-	-
515	908	908106	Retail Commercial Cust Assist		590,842	-	590,842	89.08%	526,317	-	-	-	-	-
516	908	908107	Retail Residential Cust Assist		233,389	-	233,389	89.08%	207,901	-	-	-	-	-
517	908	908108	Low Income Weatherization Prgm		-	-	-	89.08%	-	-	-	-	-	-
518	908	908109	Change a Light Chg the World		-	-	-	89.08%	-	-	-	-	-	-
519	908	908115	MO Solar Rebate Amortization		1,624,861	-	1,624,861	100.00%	1,624,861	-	-	-	-	-
520	908	908116	MO Low Inc Weather ER2014-0351		250,000	-	250,000	100.00%	250,000	-	-	-	-	-
521	908	908117	Solar Rebate Amrt ER-2016-0023		620,055	-	620,055	100.00%	620,055	-	-	-	-	-
522	908	908118	Mobile Charging Trailer Exp		-	-	-	89.08%	-	-	-	-	-	-
523	908	908120	Energy Efficiency Cost Recover		204,787	-	204,787	0.00%	-	-	-	-	-	-
524	908	908124	Dem Side Mgmt Rider OK		-	-	-	0.00%	-	-	-	-	-	-
525	908	908126	Community Solar Program		-	-	-	100.00%	-	-	-	-	-	-
526	908	908127	EDE Crit Need Prg ER-2021-0312		66,667	-	66,667	100.00%	66,667	-	-	-	-	-
527	908	908XXX	MO Solar Initiative		-	-	-	100.00%	-	-	-	-	-	-
528	908	908XXX	SB-EDR		-	-	-	100.00%	-	-	-	-	-	-
529	909	909116	E.D. Advertising		692	-	692	89.08%	617	-	-	-	-	-
530	909	909231	Info & Instruct Ad - Radio		-	-	-	89.08%	-	-	-	-	-	-
531	909	909232	Info & Instruct Ad - Tv		52,475	-	52,475	89.08%	46,743	-	-	-	-	-
532	909	909233	Info & Instruct Ad - Newsprr		9,028	-	9,028	89.08%	8,042	-	-	-	-	-
533	909	909236	Info & Instruct Ad - Other		137,253	-	137,253	89.08%	122,261	-	-	-	-	-
534	909	909243	Info & Instr Ad - Gas Newssp		-	-	-	89.08%	-	-	-	-	-	-
535	909	909246	Info & Instr Ad - Gas - Other		-	-	-	89.08%	-	-	-	-	-	-
536	910	910008	Cust Serv & Public Info-Cler		19,662	-	19,662	89.08%	17,514	-	-	-	-	-
537	910	910740	Communications M&A		-	-	-	89.08%	-	-	-	-	-	-
538			Total Customer Assistance Expenses:		5,368,026	-	5,368,026		4,936,670	-	-	-	-	-
SALES EXPENSES														
539	912	912002	Municipal Activities	TB 09-2023	19	-	19	89.44%	17	-	-	-	-	-
540	912	912011	Conferences		13,675	-	13,675	89.44%	12,230	-	-	-	-	-
541	912	912025	New Business-Cust Serv		34,581	-	34,581	89.44%	30,927	-	-	-	-	-
542	912	912113	Ed Admin-Labor Veh & Other		-	-	-	89.44%	-	-	-	-	-	-
543	916	916046	Micro Software-Sales		-	-	-	89.44%	-	-	-	-	-	-
544			Total Sales Expenses:		48,274	-	48,274		43,174	-	-	-	-	-
ADMINISTRATIVE AND GENERAL EXPENSES														
545	426	426581	Elect/Gas Pension NnServiceCst	TB 09-2023	3,585,992	(64,533)	3,521,459	Direct Assigned	3,055,180	-	-	-	-	-
546	426	426582	SERP Pension NonServiceCost		1,698,060	-	1,698,060	Direct Assigned	1,492,167	-	-	-	-	-
547	426	426585	Elec/Gas OPEB NonServiceCost		(2,202,153)	-	(2,202,153)	Direct Assigned	(1,946,961)	-	-	-	-	-
548	426	426588	WGI NonService Pension Cost		(174)	-	(174)	Direct Assigned	(447)	-	-	-	-	-
549	426	426589	WGI NonService SERP Cost		(17,438)	-	(17,438)	Direct Assigned	(15,296)	-	-	-	-	-
550	426	426590	WGI NonService OPEB Cost		4,172	-	4,172	Direct Assigned	3,565	-	-	-	-	-
551	426	426591	Empire Central Pension NSC		259,614	-	259,614	Direct Assigned	226,436	-	-	-	-	-
552	920	920XXX	Customer First Expenses		-	-	-	88.27%	-	-	-	-	-	-
553	920	920101	Mgmt & Admin - Executives		158,120	-	158,120	88.27%	139,579	-	-	-	-	-
554	920	920102	Mgmt Incentive - LTIP		158,337	-	158,337	88.27%	139,770	-	-	-	-	-
555	920	920109	Mgmt & Adm Salaries-Spec Proj		-	-	-	88.27%	-	-	-	-	-	-
556	920	920112	LUC Labor Allocs		47,432	-	47,432	88.27%	41,870	-	-	-	-	-
557	920	920114	LUC BS Labor Alloc-Wind Ops		32,312	-	32,312	88.60%	28,630	-	-	-	-	-
558	920	920130	M&A Transf Work Gas-GL001 Only		-	-	-	88.27%	-	-	-	-	-	-

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

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21	
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees	
					(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	
491	903	903146	Collectors' Fees	↓	-	-	-	-	-	-	-	-	-	-	
492	903	903147	Banking Fees - JP Morgan		-	-	-	-	-	-	-	-	-	-	
493	903	903148	Banking Fees - Mercantile		-	-	-	-	-	-	-	-	-	-	
494	903	903150	Rating Agency Fees		-	-	-	-	-	-	-	-	-	210,767	
495	903	903151	Banking Fees - UMB		-	-	-	-	-	-	-	-	-	-	
496	904	904401	Covid Bad Debt AR		-	-	-	-	-	-	-	-	-	-	
497	904	904402	Covid Bad Debt KS		-	-	-	-	-	-	-	-	-	-	
498	904	904404	Covid Bad Debt OK		-	-	-	-	-	-	-	-	-	-	
499	904	904037	Uncollectible Accts-Electric		-	-	-	-	-	-	-	-	-	-	
500	904	904038	Uncollect - Misc Receivables		-	-	-	-	-	-	-	-	-	-	
501	905	905023	Building Operations-Cust Accts		-	-	-	-	-	-	-	-	-	-	
502	905	905031	General Office Exp-Cust Acct		-	-	-	-	-	296	-	-	-	-	
503	905	905032	Phone Directory Expense		-	-	-	-	-	-	-	-	-	-	
504	905	905042	Outages		-	-	-	-	-	818	-	-	-	-	
505	905	905045	Cyber Insurance		-	-	43,722	-	-	-	-	-	-	-	
506			Total Customer Account Expenses:		↓	-	-	43,722	-	-	1,604,830	-	-	-	210,767
CUSTOMER ASSISTANCE EXPENSES															
507	907	907101	Customer Service Supervision	↓	-	-	-	-	-	9,523	-	-	-	-	
508	908	908043	Customer Assistance-Cust Serv		-	-	-	-	-	101,264	-	-	-	-	
509	908	908044	LIPP AMORT MO Only		(10,234)	-	-	-	-	-	-	-	-	-	
510	908	908046	Micro Software-Mjr Accts		-	-	-	-	-	-	-	-	-	-	
511	908	908101	Retail Indust Cust Assistance		-	-	-	-	-	118,588	-	-	-	-	
512	908	908103	Cust Prog Collaborative Exp		(450,482)	-	-	-	-	-	-	-	-	-	
513	908	908104	Wholesale Customer Assistance		-	-	-	-	-	-	-	-	-	-	
514	908	908105	Customer Education Programs		-	-	-	-	-	-	-	-	-	-	
515	908	908106	Retail Commercial Cust Assist		-	-	-	-	-	179,769	-	-	-	-	
516	908	908107	Retail Residential Cust Assist		-	-	-	-	-	77,082	-	-	-	-	
517	908	908108	Low Income Weatherization Prgm		-	-	-	-	-	-	-	-	-	-	
518	908	908109	Change a Light Chg the World		-	-	-	-	-	-	-	-	-	-	
519	908	908115	MO Solar Rebate Amortization		-	-	-	-	-	-	-	-	-	-	
520	908	908116	MO Low Inc Weather ER2014-0351		-	-	-	-	-	-	-	-	-	-	
521	908	908117	Solar Rebate Amrt ER-2016-0023		-	-	-	-	-	-	-	-	-	-	
522	908	908118	Mobile Charging Trailer Exp		-	-	-	-	-	-	-	-	-	-	
523	908	908120	Energy Efficiency Cost Recover		-	-	-	-	-	-	-	-	-	-	
524	908	908124	Dem Side Mgmt Rider OK		-	-	-	-	-	-	-	-	-	-	
525	908	908126	Community Solar Program		-	-	-	-	-	-	-	-	-	-	
526	908	908127	EDE Crit Need Prg ER-2021-0312		-	-	-	-	-	-	-	-	-	-	
527	908	908XXX	MO Solar Initiative		632,651	-	-	-	-	-	-	-	-	-	
528	908	908XXX	SB-EDR		1,580,336	-	-	-	-	-	-	-	-	-	
529	909	909116	E.D. Advertising		-	-	-	-	-	-	-	-	-	-	
530	909	909231	Info & Instruct Ad - Radio		-	-	-	-	-	-	-	-	-	-	
531	909	909232	Info & Instruct Ad - Tv		-	-	-	-	-	-	-	-	-	-	
532	909	909233	Info & Instruct Ad - Newsppr		-	-	-	-	-	-	-	-	-	-	
533	909	909236	Info & Instruct Ad - Other		-	-	-	-	-	-	-	-	-	-	
534	909	909243	Info & Instr Ad - Gas Newssp		-	-	-	-	-	-	-	-	-	-	
535	909	909246	Info & Instr Ad - Gas - Other		-	-	-	-	-	-	-	-	-	-	
536	910	910008	Cust Serv & Public Info-Cler		-	-	-	-	-	-	-	-	-	-	
537	910	910740	Communications M&A		-	-	-	-	-	-	-	-	-	-	
538			Total Customer Assistance Expenses:		↓	1,752,271	-	-	-	-	486,226	-	-	-	-
SALES EXPENSES															
539	912	912002	Municipal Activities	↓	-	-	-	-	-	-	-	-	-	-	
540	912	912011	Conferences		-	-	-	-	-	-	-	-	-	-	
541	912	912025	New Business-Cust Serv		-	-	-	-	-	8,442	-	-	-	-	
542	912	912113	Ed Admin-Labor Veh & Other		-	-	-	-	-	-	-	-	-	-	
543	916	916046	Micro Software-Sales		-	-	-	-	-	-	-	-	-	-	
544			Total Sales Expenses:	↓	-	-	-	-	-	8,442	-	-	-	-	
ADMINISTRATIVE AND GENERAL EXPENSES															
545	426	426581	Elect/Gas Pension NnServiceCst	↓	-	-	-	-	-	-	-	-	-	-	
546	426	426582	SERP Pension NonServiceCost		-	-	-	-	-	-	-	-	-	-	
547	426	426585	Elec/Gas OPEB NonServiceCost		-	-	-	-	-	-	-	-	-	-	
548	426	426588	WGI NonService Pension Cost		-	-	-	-	-	-	-	-	-	-	
549	426	426589	WGI NonService SERP Cost		-	-	-	-	-	-	-	-	-	-	
550	426	426590	WGI NonService OPEB Cost		-	-	-	-	-	-	-	-	-	-	
551	426	426591	Empire Central Pension NSC		-	-	-	-	-	-	-	-	-	-	
552	920	920XXX	Customer First Expenses		-	-	-	-	-	-	-	-	-	-	
553	920	920101	Mgmt & Admin - Executives		-	-	-	-	-	-	51,484	-	-	-	
554	920	920102	Mgmt Incentive - LTIP		-	-	-	-	-	-	53,574	-	-	-	
555	920	920109	Mgmt & Adm Salaries-Spec Proj		-	-	-	-	-	-	-	-	-	-	
556	920	920112	LUC Labor Allocs		-	-	-	-	-	-	16,765	-	-	-	
557	920	920114	LUC BS Labor Alloc-Wind Ops		-	-	-	-	-	-	10,627	-	-	-	
558	920	920130	M&A Transf Work Gas-GL001 Only		-	-	-	-	-	-	-	-	-	-	

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 29	Total Missouri	Total Missouri	
					Pension/OPEB Expense	Riverton/Statenline LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance	
					(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)	
491	903	903146	Collectors' Fees	↓	-	-	-	-	-	-	-	-	127,614	
492	903	903147	Banking Fees - JP Morgan		-	-	-	-	-	-	-	-	190,100	
493	903	903148	Banking Fees - Mercantile		-	-	-	-	-	-	-	-	-	
494	903	903150	Rating Agency Fees		-	-	-	-	-	-	-	210,767	100,145	
495	903	903151	Banking Fees - UMB		-	-	-	-	-	-	-	-	71,103	
496	904	904401	Covid Bad Debt AR		-	-	-	-	-	-	-	-	-	
497	904	904402	Covid Bad Debt KS		-	-	-	-	-	-	-	-	-	
498	904	904404	Covid Bad Debt OK		-	-	-	-	-	-	-	-	-	
499	904	904037	Uncollectible Accts-Electric		-	-	-	-	-	-	-	1,465,843	2,697,415	
500	904	904038	Uncollect - Misc Receivables		-	-	-	-	-	-	-	-	86,280	
501	905	905023	Building Operations-Cust Accts		-	-	-	-	-	-	-	-	234,465	
502	905	905031	General Office Exp-Cust Acct		-	-	-	-	-	-	-	296	3,972	
503	905	905032	Phone Directory Expense		-	-	-	-	-	-	-	-	3,204	
504	905	905042	Outages		-	-	-	-	-	-	-	818	3,288	
505	905	905045	Cyber Insurance		-	-	-	-	-	-	-	43,722	199,061	
506			Total Customer Account Expenses:			-	-	-	-	-	-	3,325,162	10,838,053	
CUSTOMER ASSISTANCE EXPENSES														
507	907	907101	Customer Service Supervision	TB 09-2023 ↓	-	-	-	-	-	-	-	9,523	23,247	
508	908	908043	Customer Assistance-Cust Serv		-	-	-	-	-	-	-	101,264	317,056	
509	908	908044	LIPP AMORT MO Only		-	-	-	-	-	-	-	(10,234)	52,900	
510	908	908046	Micro Software-Mjr Accts		-	-	-	-	-	-	-	-	-	
511	908	908101	Retail Indust Cust Assistance		-	-	-	-	-	-	-	118,588	461,169	
512	908	908103	Cust Prog Collaborative Exp		-	-	-	-	-	-	-	(450,482)	359,980	
513	908	908104	Wholesale Customer Assistance		-	-	-	-	-	-	-	-	-	
514	908	908105	Customer Education Programs		-	-	-	-	-	-	-	-	-	
515	908	908106	Retail Commercial Cust Assist		-	-	-	-	-	-	-	179,769	706,087	
516	908	908107	Retail Residential Cust Assist		-	-	-	-	-	-	-	77,082	284,982	
517	908	908108	Low Income Weatherization Prgm		-	-	-	-	-	-	-	-	-	
518	908	908109	Change a Light Chg the World		-	-	-	-	-	-	-	-	-	
519	908	908115	MO Solar Rebate Amortization		-	-	-	-	-	-	-	-	1,624,861	
520	908	908116	MO Low Inc Weather ER2014-0351		-	-	-	-	-	-	-	-	250,000	
521	908	908117	Solar Rebate Amrt ER-2016-0023		-	-	-	-	-	-	-	-	620,055	
522	908	908118	Mobile Charging Trailer Exp		-	-	-	-	-	-	-	-	-	
523	908	908120	Energy Efficiency Cost Recover		-	-	-	-	-	-	-	-	-	
524	908	908124	Dem Side Mgmt Rider OK		-	-	-	-	-	-	-	-	-	
525	908	908126	Community Solar Program		-	-	-	-	-	-	-	-	-	
526	908	908127	EDE Crit Need Prg ER-2021-0312		-	-	-	-	-	-	-	-	66,667	
527	908	908XXX	MO Solar Initiative		-	-	-	-	-	-	-	632,651	632,651	
528	908	908XXX	SB-EDR		-	-	-	-	-	-	-	1,580,336	1,580,336	
529	909	909116	E.D. Advertising		-	-	-	-	-	-	-	-	617	
530	909	909231	Info & Instruct Ad - Radio		-	-	-	-	-	-	-	-	-	
531	909	909232	Info & Instruct Ad - Tv		-	-	-	-	-	-	-	-	46,743	
532	909	909233	Info & Instruct Ad - Newsspr		-	-	-	-	-	-	-	-	8,042	
533	909	909236	Info & Instruct Ad - Other		-	-	-	-	-	-	-	-	122,261	
534	909	909243	Info & Instr Ad - Gas Newssp		-	-	-	-	-	-	-	-	-	
535	909	909246	Info & Instr Ad - Gas - Other		-	-	-	-	-	-	-	-	-	
536	910	910008	Cust Serv & Public Info-Cler		-	-	-	-	-	-	-	-	17,514	
537	910	910740	Communications M&A		-	-	-	-	-	-	-	-	-	
538			Total Customer Assistance Expenses:			-	-	-	-	-	-	-	2,238,498	7,175,167
SALES EXPENSES														
539	912	912002	Municipal Activities	TB 09-2023 ↓	-	-	-	-	-	-	-	-	17	
540	912	912011	Conferences		-	-	-	-	-	-	-	-	12,230	
541	912	912025	New Business-Cust Serv		-	-	-	-	-	-	-	8,442	39,370	
542	912	912113	Ed Admin-Labor Veh & Other		-	-	-	-	-	-	-	-	-	
543	916	916046	Micro Software-Sales		-	-	-	-	-	-	-	-	-	
544			Total Sales Expenses:		-	-	-	-	-	-	-	8,442	51,616	
ADMINISTRATIVE AND GENERAL EXPENSES														
545	426	426581	Elect/Gas Pension NnServiceCst	TB 09-2023 ↓	(3,181,991)	-	-	-	-	-	-	(3,181,991)	(126,811)	
546	426	426582	SERP Pension NonServiceCost		(481,165)	-	-	-	-	-	-	(481,165)	1,011,002	
547	426	426585	Elec/Gas OPEB NonServiceCost		1,946,961	-	-	-	-	-	-	1,946,961	-	
548	426	426588	WGI NonService Pension Cost		447	-	-	-	-	-	-	447	-	
549	426	426589	WGI NonService SERP Cost		15,296	-	-	-	-	-	-	15,296	-	
550	426	426590	WGI NonService OPEB Cost		(3,565)	-	-	-	-	-	-	(3,565)	-	
551	426	426591	Empire Central Pension NSC		(229,680)	-	-	-	-	-	-	(229,680)	(3,244)	
552	920	920XXX	Customer First Expenses		-	-	-	-	5,085,664	-	-	5,085,664	5,085,664	
553	920	920101	Mgmt & Admin - Executives		-	-	-	-	-	-	-	51,484	191,064	
554	920	920102	Mgmt Incentive - LTIP		-	-	-	-	-	-	-	53,574	193,344	
555	920	920109	Mgmt & Adm Salaries-Spec Proj		-	-	-	-	-	-	-	-	-	
556	920	920112	LUC Labor Allocs		-	-	-	-	-	-	-	16,765	58,636	
557	920	920114	LUC BS Labor Alloc-Wind Ops		-	-	-	-	-	-	-	10,627	39,257	
558	920	920130	M&A Transf Work Gas-GL001 Only		-	-	-	-	-	-	-	-	-	

The Empire District Electric Company
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ER-2024-0261
WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	EXP ADJ 1 Fuel and Purchased Power Expenses	EXP ADJ 2 Generation O&M Normalization	EXP ADJ 3 Vegetation Normalization	EXP ADJ 4 Customer Facilities Expenses	EXP ADJ 6 Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
559	920	920201	Mgmt & Admin - Salaries-Acct		2,055	-	2,055	88.27%	1,814	-	-	-	-	-
560	920	920212	APUC Labor Allocs		-	-	-	88.27%	-	-	-	-	-	-
561	920	920261	General Recordsaccounting		-	-	-	88.27%	-	-	-	-	-	-
562	920	920264	Accounts Payable-Accounting		-	-	-	88.27%	-	-	-	-	-	-
563	920	920301	Mgmt & Admin - Field Safety Ad		163,811	-	163,811	88.27%	144,603	-	-	-	-	-
564	920	920312	LUSC BS Labor Allocs		-	-	-	88.27%	-	-	-	-	-	-
565	920	920412	LABS CAN BS Labor Allocs		1,560,025	-	1,560,025	88.27%	1,377,100	-	-	-	-	-
566	920	920413	LABS BS Labor Allocs-Electric		188,310	-	188,310	88.27%	166,229	-	-	-	-	-
567	920	920414	LABS BS Labor Allocs-Wind		30,922	-	30,922	88.60%	27,398	-	-	-	-	-
568	920	920449	Mgmt & Admini - Salaries-Info		-	-	-	88.27%	-	-	-	-	-	-
569	920	920450	Personnel - Salary - Info Serv		2,197	-	2,197	88.27%	1,939	-	-	-	-	-
570	920	920501	Mgmt & Admini - Salaries-Hr		1,174	-	1,174	88.27%	1,036	-	-	-	-	-
571	920	920503	Payroll Activi-Labor Only-Hr		-	-	-	88.27%	-	-	-	-	-	-
572	920	920504	Personnel Activi-Lbr Only-Hr		-	-	-	88.27%	-	-	-	-	-	-
573	920	920505	Train Program Dev - Labor-Hr		-	-	-	88.27%	-	-	-	-	-	-
574	920	920512	LABS CAN CS Labor Allocs		2,316,584	-	2,316,584	88.27%	2,044,947	-	-	-	-	-
575	920	920513	LABS CS Labor Allocs-Electric		2,794	-	2,794	88.27%	2,467	-	-	-	-	-
576	920	920514	LABS CS Labor Allocs-Wind		4,393	-	4,393	88.60%	3,893	-	-	-	-	-
577	920	920601	Mgmt & Admin-General Services		79,051	-	79,051	88.27%	69,781	-	-	-	-	-
578	920	920612	LABS US BS Labor Allocs		-	-	-	88.27%	-	-	-	-	-	-
579	920	920615	Purchasing Activities-Gen Serv		-	-	-	88.27%	-	-	-	-	-	-
580	920	920620	Record Retention - Labor		19,138	-	19,138	88.27%	16,894	-	-	-	-	-
581	920	920666	Receive & Deliver Company Mail		-	-	-	88.27%	-	-	-	-	-	-
582	920	920669	General Service Activities		35,023	-	35,023	88.27%	30,916	-	-	-	-	-
583	920	920701	Mgmt & Admin-Sal-Other Gen Off		16,771	-	16,771	88.27%	14,805	-	-	-	-	-
584	920	920703	Reporting Activities - Gen Off		-	-	-	88.27%	-	-	-	-	-	-
585	920	920715	LABS US CS Labor Allocs		-	-	-	88.27%	-	-	-	-	-	-
586	920	920720	Fuel & Purc Power Forecasting		198,153	-	198,153	88.27%	174,918	-	-	-	-	-
587	920	920721	Load Research		48,063	-	48,063	88.27%	42,427	-	-	-	-	-
588	920	920723	Forecasting - Labor		97,360	-	97,360	88.27%	85,944	-	-	-	-	-
589	920	920750	Mgmt & Admin - Land Rights		4,700	-	4,700	88.27%	4,149	-	-	-	-	-
590	920	920799	Transfer Acct for BU Errors		0	-	0	88.27%	0	-	-	-	-	-
591	920	920812	CENTRAL Labor Allocs		1,170,091	-	1,170,091	88.27%	1,032,888	-	-	-	-	-
592	920	920813	Central OC Labor Allocs-Electr		2,606,605	-	2,606,605	88.27%	2,300,960	-	-	-	-	-
593	920	920814	LUSC Central Labor - Wind Ops		6,824	-	6,824	88.60%	6,046	-	-	-	-	-
594	920	920881	MO Renewable Energy Std Labor		56,846	-	56,846	100.00%	56,846	-	-	-	-	-
595	920	920882	Administrative & General Sal		16,677	-	16,677	88.27%	14,721	-	-	-	-	-
596	920	920883	KS Renewable Energy Std Labor		1,762	-	1,762	0.00%	-	-	-	-	-	-
597	920	920912	LIB CORP US Labor Allocs		303,972	-	303,972	88.27%	268,329	-	-	-	-	-
598	920	920913	LIB Corp US BS Labor Alloc-Ele		1,895	-	1,895	88.27%	1,673	-	-	-	-	-
599	921	921000	Office Supplies & Exp - Gas		-	-	-	88.27%	-	-	-	-	-	-
600	921	921011	Conferences		-	-	-	88.27%	-	-	-	-	-	-
601	921	921015	COVID Office & General Exp MO		-	-	-	100.00%	-	-	-	-	-	-
602	921	921016	COVID Office & General Exp KS		-	-	-	0.00%	-	-	-	-	-	-
603	921	921017	COVID Office & General Exp AR		-	-	-	0.00%	-	-	-	-	-	-
604	921	921018	COVID Office & General Exp OK		14,922	-	14,922	0.00%	-	-	-	-	-	-
605	921	921045	Safety Expenses - EDG		-	-	-	88.27%	-	-	-	-	-	-
606	921	921102	Mgmt & Admin-Exp-Executives		32,895	-	32,895	88.27%	29,038	-	-	-	-	-
607	921	921103	SPP Administrative Expenses		-	-	-	88.27%	-	-	-	-	-	-
608	921	921104	United Way Expenses		-	-	-	88.27%	-	-	-	-	-	-
609	921	921105	Employee Engagement Program		-	-	-	88.27%	-	-	-	-	-	-
610	921	921111	M&A Expenses - Util Planning		1,092	-	1,092	88.27%	964	-	-	-	-	-
611	921	921112	LUC Other Allocs		105,996	-	105,996	88.27%	93,567	-	-	-	-	-
612	921	921114	LUC Dir Other Alloc-Wind Ops		1,846	-	1,846	88.60%	1,636	-	-	-	-	-
613	921	921202	Mgmt & Admin-Accounting		41,274	-	41,274	88.27%	36,434	-	-	-	-	-
614	921	921211	Conv & Seminar-Acct		-	-	-	88.27%	-	-	-	-	-	-
615	921	921212	APUC Direct Other Allocs -C		-	-	-	88.27%	-	-	-	-	-	-
616	921	921225	Safety Expenses-Accounting		-	-	-	88.27%	-	-	-	-	-	-
617	921	921246	Micro Software-Acct		27,500	-	27,500	88.27%	24,275	-	-	-	-	-
618	921	921300	Pcb Oil & Used Oil		952	-	952	88.27%	841	-	-	-	-	-
619	921	921301	Mgmt & Admin - Exp - Field Saf		31,449	-	31,449	88.27%	27,761	-	-	-	-	-
620	921	921305	Required Certification Expense		6,438	-	6,438	88.27%	5,683	-	-	-	-	-
621	921	921306	Professional Membership & Dues		-	-	-	88.27%	-	-	-	-	-	-
622	921	921311	Conv & Seminars - Envir&Safety		8,396	-	8,396	88.27%	7,411	-	-	-	-	-
623	921	921312	LUSC BS Other Allocs		-	-	-	88.27%	-	-	-	-	-	-
624	921	921325	Misc Environmental Expenses		6,706	-	6,706	88.27%	5,919	-	-	-	-	-
625	921	921402	Return Postage		(4)	-	(4)	88.27%	(3)	-	-	-	-	-
626	921	921403	Offsite Expenses		-	-	-	88.27%	-	-	-	-	-	-
627	921	921411	Conv & Seminar-Computer Serv		7,136	-	7,136	88.27%	6,299	-	-	-	-	-
628	921	921412	LABS CAN BS Other Allocs		448,532	-	448,532	88.27%	395,938	-	-	-	-	-
629	921	921413	LABS BS Other Allocs-Electric		6,564	-	6,564	88.27%	5,794	-	-	-	-	-
630	921	921414	LABS Other Allocs-Wind		983	-	983	88.60%	871	-	-	-	-	-
631	921	921446	Micro Software-Info Serv		-	-	-	100.00%	-	-	-	-	-	-
632	921	921449	Mgmt & Admin Exp - Info Serv		2,306	-	2,306	88.27%	2,035	-	-	-	-	-

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
559	920	920201	Mgmt & Admin - Salaries-Acct		-	-	-	-	-	-	-	-	-	-
560	920	920212	APUC Labor Allocs		-	-	-	-	-	-	-	-	-	-
561	920	920261	General Recordsaccounting		-	-	-	-	-	-	-	-	-	-
562	920	920264	Accounts Payable-Accounting		-	-	-	-	-	-	-	-	-	-
563	920	920301	Mgmt & Admin - Field Safety Ad		-	-	-	-	-	57,006	-	-	-	-
564	920	920312	LUSC BS Labor Allocs		-	-	-	-	-	-	-	-	-	-
565	920	920412	LABS CAN BS Labor Allocs		-	-	-	-	-	551,411	-	-	-	-
566	920	920413	LABS BS Labor Allocs-Electric		-	-	-	-	-	61,981	-	-	-	-
567	920	920414	LABS BS Labor Allocs-Wind		-	-	-	-	-	10,170	-	-	-	-
568	920	920449	Mgmt & Admini - Salaries-Info		-	-	-	-	-	-	-	-	-	-
569	920	920450	Personnel - Salary - Info Serv		-	-	-	-	-	-	-	-	-	-
570	920	920501	Mgmt & Admini - Salaries-Hr		-	-	-	-	-	-	-	-	-	-
571	920	920503	Payroll Activi-Labor Only-Hr		-	-	-	-	-	-	-	-	-	-
572	920	920504	Personnel ActiW-Lbr Only-Hr		-	-	-	-	-	-	-	-	-	-
573	920	920505	Train Program Dev - Labor-Hr		-	-	-	-	-	-	-	-	-	-
574	920	920512	LABS CAN CS Labor Allocs		-	-	-	-	-	804,967	-	-	-	-
575	920	920513	LABS CS Labor Allocs-Electric		-	-	-	-	-	930	-	-	-	-
576	920	920514	LABS CS Labor Allocs-Wind		-	-	-	-	-	1,445	-	-	-	-
577	920	920601	Mgmt & Admin-General Services		-	-	-	-	-	26,402	-	-	-	-
578	920	920612	LABS US BS Labor Allocs		-	-	-	-	-	-	-	-	-	-
579	920	920615	Purchasing Activities-Gen Serv		-	-	-	-	-	-	-	-	-	-
580	920	920620	Record Retention - Labor		-	-	-	-	-	6,300	-	-	-	-
581	920	920666	Receive & Deliver Company Mail		-	-	-	-	-	5,560	-	-	-	-
582	920	920669	General Service Activities		-	-	-	-	-	12,170	-	-	-	-
583	920	920701	Mgmt & Admin-Sal-Other Gen Off		-	-	-	-	-	4,949	-	-	-	-
584	920	920703	Reporting Activities - Gen Off		-	-	-	-	-	-	-	-	-	-
585	920	920715	LABS US CS Labor Allocs		-	-	-	-	-	-	-	-	-	-
586	920	920720	Fuel & Purc Power Forecasting		-	-	-	-	-	65,221	-	-	-	-
587	920	920721	Load Research		-	-	-	-	-	15,820	-	-	-	-
588	920	920723	Forecasting - Labor		-	-	-	-	-	32,046	-	-	-	-
589	920	920750	Mgmt & Admin - Land Rights		-	-	-	-	-	1,548	-	-	-	-
590	920	920799	Transfer Acct for BU Errors		-	-	-	-	-	0	-	-	-	-
591	920	920812	CENTRAL Labor Allocs		-	-	-	-	-	413,584	-	-	-	-
592	920	920813	Central OC Labor Allocs-Electr		-	-	-	-	-	857,951	-	-	-	-
593	920	920814	LUSC Central Labor - Wind Ops		-	-	-	-	-	2,244	-	-	-	-
594	920	920881	MO Renewable Energy Std Labor		-	-	-	-	-	29,866	-	-	-	-
595	920	920882	Administrative & General Sal		-	-	-	-	-	1,601	-	-	-	-
596	920	920883	KS Renewable Energy Std Labor		-	-	-	-	-	-	-	-	-	-
597	920	920912	LIB CORP US Labor Allocs		-	-	-	-	-	107,443	-	-	-	-
598	920	920913	LIB Corp US BS Labor Alooc-Ele		-	-	-	-	-	624	-	-	-	-
599	921	921000	Office Supplies & Exp - Gas		-	-	-	-	-	-	-	-	-	-
600	921	921011	Conferences		-	-	-	-	-	-	-	-	-	-
601	921	921015	COVID Office & General Exp MO		-	-	-	-	-	-	-	-	-	-
602	921	921016	COVID Office & General Exp KS		-	-	-	-	-	-	-	-	-	-
603	921	921017	COVID Office & General Exp AR		-	-	-	-	-	-	-	-	-	-
604	921	921018	COVID Office & General Exp OK		-	-	-	-	-	-	-	-	-	-
605	921	921045	Safety Expenses - EDG		-	-	-	-	-	-	-	-	-	-
606	921	921102	Mgmt & Admin-Exp-Executives		-	-	-	-	-	-	-	-	-	-
607	921	921103	SPP Administrative Expenses		-	-	-	-	-	-	-	-	-	-
608	921	921104	United Way Expenses		-	-	-	-	-	-	-	-	-	-
609	921	921105	Employee Engagement Program		-	-	-	-	-	-	-	-	-	-
610	921	921111	M&A Expenses - Util Planning		-	-	-	-	-	-	-	-	-	-
611	921	921112	LUC Other Allocs		-	-	-	-	-	-	-	-	-	-
612	921	921114	LUC Dir Other Alloc-Wind Ops		-	-	-	-	-	-	-	-	-	-
613	921	921202	Mgmt & Admin-Accounting		-	-	-	-	-	-	-	-	-	-
614	921	921211	Conv & Seminar-Acct		-	-	-	-	-	-	-	-	-	-
615	921	921212	APUC Direct Other Allocs -C		-	-	-	-	-	-	-	-	-	-
616	921	921225	Safety Expenses-Accounting		-	-	-	-	-	-	-	-	-	-
617	921	921246	Micro Software-Acct		-	-	-	-	-	-	-	-	-	-
618	921	921300	Pcb Oil & Used Oil		-	-	-	-	-	-	-	-	-	-
619	921	921301	Mgmt & Admin - Exp - Field Saf		-	-	-	-	-	-	-	-	-	-
620	921	921305	Required Certification Expense		-	-	-	-	-	-	-	-	-	-
621	921	921306	Professional Membership & Dues		-	-	-	-	-	-	-	-	-	-
622	921	921311	Conv & Seminars - Envir&Safety		-	-	-	-	-	-	-	-	-	-
623	921	921312	LUSC BS Other Allocs		-	-	-	-	-	-	-	-	-	-
624	921	921325	Misc Environmental Expenses		-	-	-	-	-	-	-	-	-	-
625	921	921402	Return Postage		-	-	-	-	-	-	-	-	-	-
626	921	921403	Offsite Expenses		-	-	-	-	-	-	-	-	-	-
627	921	921411	Conv & Seminar-Computer Serv		-	-	-	-	-	-	-	-	-	-
628	921	921412	LABS CAN BS Other Allocs		-	-	-	-	-	-	-	-	-	-
629	921	921413	LABS BS Other Allocs-Electric		-	-	-	-	-	-	-	-	-	-
630	921	921414	LABS Other Allocs-Wind		-	-	-	-	-	-	-	-	-	-
631	921	921446	Micro Software-Info Serv		-	-	-	-	-	-	-	-	-	-
632	921	921449	Mgmt & Admin Exp - Info Serv		-	-	-	-	-	-	-	-	-	-

TRUE-UP DIRECT SCHEDULE CTE-1
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The Empire District Electric Company
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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Statenline LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
559	920	920201	Mgmt & Admin - Salaries-Acct		-	-	-	-	-	-	-	-	1,814
560	920	920212	APUC Labor Allocs		-	-	-	-	-	-	-	-	-
561	920	920261	General Recordsaccounting		-	-	-	-	-	-	-	-	-
562	920	920264	Accounts Payable-Accounting		-	-	-	-	-	-	-	-	-
563	920	920301	Mgmt & Admin - Field Safety Ad		-	-	-	-	-	-	-	57,006	201,608
564	920	920312	LUSC BS Labor Allocs		-	-	-	-	-	-	-	-	-
565	920	920412	LABS CAN BS Labor Allocs		-	-	-	-	-	-	-	551,411	1,928,511
566	920	920413	LABS BS Labor Allocs-Electric		-	-	-	-	-	-	-	61,981	228,210
567	920	920414	LABS BS Labor Allocs-Wind		-	-	-	-	-	-	-	10,170	37,567
568	920	920449	Mgmt & Admini - Salaries-Info		-	-	-	-	-	-	-	-	-
569	920	920450	Personnel - Salary - Info Serv		-	-	-	-	-	-	-	-	1,939
570	920	920501	Mgmt & Admini - Salaries-Hr		-	-	-	-	-	-	-	-	1,036
571	920	920503	Payroll Activi-Labor Only-Hr		-	-	-	-	-	-	-	-	-
572	920	920504	Personnel Activi-Lbr Only-Hr		-	-	-	-	-	-	-	-	-
573	920	920505	Train Program Dev - Labor-Hr		-	-	-	-	-	-	-	-	-
574	920	920512	LABS CAN CS Labor Allocs		-	-	-	-	-	-	-	804,967	2,849,914
575	920	920513	LABS CS Labor Allocs-Electric		-	-	-	-	-	-	-	920	3,386
576	920	920514	LABS CS Labor Allocs-Wind		-	-	-	-	-	-	-	1,445	5,337
577	920	920601	Mgmt & Admin-General Services		-	-	-	-	-	-	-	26,402	96,184
578	920	920612	LABS US BS Labor Allocs		-	-	-	-	-	-	-	-	-
579	920	920615	Purchasing Activities-Gen Serv		-	-	-	-	-	-	-	-	-
580	920	920620	Record Retention - Labor		-	-	-	-	-	-	-	6,300	23,193
581	920	920666	Receive & Deliver Company Mail		-	-	-	-	-	-	-	5,560	19,707
582	920	920669	General Service Activities		-	-	-	-	-	-	-	12,170	43,086
583	920	920701	Mgmt & Admin-Sal-Other Gen Off		-	-	-	-	-	-	-	4,949	19,753
584	920	920703	Reporting Activities - Gen Off		-	-	-	-	-	-	-	-	-
585	920	920715	LABS US CS Labor Allocs		-	-	-	-	-	-	-	-	-
586	920	920720	Fuel & Purc Power Forecasting		-	-	-	-	-	-	-	65,221	240,139
587	920	920721	Load Research		-	-	-	-	-	-	-	15,820	58,247
588	920	920723	Forecasting - Labor		-	-	-	-	-	-	-	32,046	117,989
589	920	920750	Mgmt & Admin - Land Rights		-	-	-	-	-	-	-	1,548	5,696
590	920	920799	Transfer Acct for BU Errors		-	-	-	-	-	-	-	0	0
591	920	920812	CENTRAL Labor Allocs		-	-	-	-	-	-	-	413,584	1,446,472
592	920	920813	Central OC Labor Allocs-Electr		-	-	-	-	-	-	-	857,951	3,158,911
593	920	920814	LUSC Central Labor - Wind Ops		-	-	-	-	-	-	-	2,244	8,290
594	920	920881	MO Renewable Energy Std Labor		-	-	-	-	-	-	-	29,866	86,712
595	920	920882	Administrative & General Sal		-	-	-	-	-	-	-	1,601	16,323
596	920	920883	KS Renewable Energy Std Labor		-	-	-	-	-	-	-	-	-
597	920	920912	LIB CORP US Labor Allocs		-	-	-	-	-	-	-	107,443	375,772
598	920	920913	LIB Corp US BS Labor Alooc-Ele		-	-	-	-	-	-	-	624	2,296
599	921	921000	Office Supplies & Exp - Gas		-	-	-	-	-	-	-	-	-
600	921	921011	Conferences		-	-	-	-	-	-	-	-	-
601	921	921015	COVID Office & General Exp MO		-	-	-	-	-	-	-	-	-
602	921	921016	COVID Office & General Exp KS		-	-	-	-	-	-	-	-	-
603	921	921017	COVID Office & General Exp AR		-	-	-	-	-	-	-	-	-
604	921	921018	COVID Office & General Exp OK		-	-	-	-	-	-	-	-	-
605	921	921045	Safety Expenses - EDG		-	-	-	-	-	-	-	-	-
606	921	921102	Mgmt & Admin-Exp-Executives		-	-	-	-	-	-	-	-	29,038
607	921	921103	SPP Administrative Expenses		-	-	-	-	-	-	-	-	-
608	921	921104	United Way Expenses		-	-	-	-	-	-	-	-	-
609	921	921105	Employee Engagement Program		-	-	-	-	-	-	-	-	-
610	921	921111	M&A Expenses - Util Planning		-	-	-	-	-	-	-	-	964
611	921	921112	LUC Other Allocs		-	-	-	-	-	-	-	-	93,567
612	921	921114	LUC Dir Other Alloc-Wind Ops		-	-	-	-	-	-	-	-	1,636
613	921	921202	Mgmt & Admin-Accounting		-	-	-	-	-	-	-	-	36,434
614	921	921211	Conv & Seminar-Acct		-	-	-	-	-	-	-	-	-
615	921	921212	APUC Direct Other Allocs -C		-	-	-	-	-	-	-	-	-
616	921	921225	Safety Expenses-Accounting		-	-	-	-	-	-	-	-	-
617	921	921246	Micro Software-Acct		-	-	-	-	-	-	-	-	24,275
618	921	921300	Pcb Oil & Used Oil		-	-	-	-	-	-	-	-	841
619	921	921301	Mgmt & Admin - Exp - Field Saf		-	-	-	-	-	-	-	-	27,761
620	921	921305	Required Certification Expense		-	-	-	-	-	-	-	-	5,683
621	921	921306	Professional Membership & Dues		-	-	-	-	-	-	-	-	-
622	921	921311	Conv & Seminars - Envir&Safety		-	-	-	-	-	-	-	-	7,411
623	921	921312	LUSC BS Other Allocs		-	-	-	-	-	-	-	-	-
624	921	921325	Misc Environmental Expenses		-	-	-	-	-	-	-	-	5,919
625	921	921402	Return Postage		-	-	-	-	-	-	-	-	(3)
626	921	921403	Offsite Expenses		-	-	-	-	-	-	-	-	-
627	921	921411	Conv & Seminar-Computer Serv		-	-	-	-	-	-	-	-	6,299
628	921	921412	LABS CAN BS Other Allocs		-	-	-	-	-	-	-	-	395,938
629	921	921413	LABS BS Other Allocs-Electric		-	-	-	-	-	-	-	-	5,794
630	921	921414	LABS Other Allocs-Wind		-	-	-	-	-	-	-	-	871
631	921	921446	Micro Software-Info Serv		-	-	-	-	-	-	-	-	-
632	921	921449	Mgmt & Admin Exp - Info Serv		-	-	-	-	-	-	-	-	2,035

The Empire District Electric Company
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Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
633	921	921450	Personnel Exp - Info Services		-	-	-	88.27%	-	-	-	-	-	-
634	921	921469	Hardware Purchases		44,098	-	44,098	88.27%	38,928	-	-	-	-	-
635	921	921470	Hardware Maintenance		108,131	-	108,131	88.27%	95,452	-	-	-	-	-
636	921	921471	Software Purchases		8,879	-	8,879	88.27%	7,837	-	-	-	-	-
637	921	921472	Software Rental		-	-	-	88.27%	-	-	-	-	-	-
638	921	921473	Data Processing Supplies		2,823	-	2,823	88.27%	2,492	-	-	-	-	-
639	921	921474	Software Maintenance		1,365,020	-	1,365,020	88.27%	1,204,961	-	-	-	-	-
640	921	921475	Telecommunications		51,779	-	51,779	88.27%	45,708	-	-	-	-	-
641	921	921484	Manuals		-	-	-	88.27%	-	-	-	-	-	-
642	921	921489	Supplies-Other		8,161	-	8,161	88.27%	7,204	-	-	-	-	-
643	921	921502	Mgmt & Administrative - Exp-Hr		28,732	-	28,732	88.27%	25,363	-	-	-	-	-
644	921	921506	Train Program Devel-No Lab-Hr		-	-	-	88.27%	-	-	-	-	-	-
645	921	921511	Conv & Seminar-No Labor		-	-	-	88.27%	-	-	-	-	-	-
646	921	921512	LABS CAN CS Other Allocs		1,798,552	-	1,798,552	88.27%	1,587,657	-	-	-	-	-
647	921	921513	LABS CS Other Allocs-Electric		2,844	-	2,844	88.27%	2,510	-	-	-	-	-
648	921	921516	Recruiting - No Labor-Hr		-	-	-	88.27%	-	-	-	-	-	-
649	921	921525	Safety Exp & Non-Lbr Incentive		66	-	66	88.27%	58	-	-	-	-	-
650	921	921602	Mgmt & Admin-Exp		56,339	-	56,339	88.27%	49,733	-	-	-	-	-
651	921	921603	General Office Matrils & Sup		18,486	-	18,486	88.27%	16,319	-	-	-	-	-
652	921	921611	Conv & Seminar-Gen Office		652	-	652	88.27%	576	-	-	-	-	-
653	921	921612	LABS US BS Other Allocs		-	-	-	88.27%	-	-	-	-	-	-
654	921	921620	Record Retention - Other		3,114	-	3,114	88.27%	2,749	-	-	-	-	-
655	921	921625	Safety Exp-Bldg Serv		2,423	-	2,423	88.27%	2,139	-	-	-	-	-
656	921	921637	Bldg & Grounds Security-Other		4,111	-	4,111	88.27%	3,629	-	-	-	-	-
657	921	921639	Janitorial Service - Expenses		109,012	-	109,012	88.27%	96,229	-	-	-	-	-
658	921	921648	Utilities		11,475	-	11,475	88.27%	10,130	-	-	-	-	-
659	921	921654	Printing Expenses		13,190	-	13,190	88.27%	11,644	-	-	-	-	-
660	921	921667	Rec & Del Company Mail - Exp		26,884	-	26,884	88.27%	23,732	-	-	-	-	-
661	921	921700	Pc Supplies Charged-Oth Areas		201	-	201	88.27%	177	-	-	-	-	-
662	921	921702	Mgmt & Admin - Expenses		36,505	-	36,505	88.27%	32,224	-	-	-	-	-
663	921	921703	Other General Office		-	-	-	88.27%	-	-	-	-	-	-
664	921	921705	Regulatory Applications - Exp		-	-	-	88.27%	-	-	-	-	-	-
665	921	921711	Conv & Seminar-Fras		-	-	-	88.27%	-	-	-	-	-	-
666	921	921712	Education Expense		-	-	-	88.27%	-	-	-	-	-	-
667	921	921717	Employee Clothing		-	-	-	88.27%	-	-	-	-	-	-
668	921	921720	Fuel & PP Forecasting Exp		44,781	-	44,781	88.27%	39,530	-	-	-	-	-
669	921	921721	Load Research Expenses		49,643	-	49,643	88.27%	43,822	-	-	-	-	-
670	921	921722	Financial Projection Exp		-	-	-	88.27%	-	-	-	-	-	-
671	921	921723	Forecasting - Other Expenses		-	-	-	88.27%	-	-	-	-	-	-
672	921	921746	Micro Software-Corp		39,589	-	39,589	88.27%	34,947	-	-	-	-	-
673	921	921750	Mgmt & Admin - Exp Land Rights		4,510	-	4,510	88.27%	3,981	-	-	-	-	-
674	921	921775	General Services Supplies		10,812	-	10,812	88.27%	9,544	-	-	-	-	-
675	921	921776	Microcomputer Supplies		122	-	122	88.27%	108	-	-	-	-	-
676	921	921812	CENTRAL Other Allocs		23,857	-	23,857	88.27%	21,060	-	-	-	-	-
677	921	921813	Central OC Other Alloc-Electr		485,430	-	485,430	88.27%	428,509	-	-	-	-	-
678	921	921881	Renewable Energy Std Veh Exp		8,233	-	8,233	88.27%	7,267	-	-	-	-	-
679	921	921885	A&G Expenses latan		1,320,077	-	1,320,077	88.27%	1,165,288	-	-	-	-	-
680	921	921886	Home Off Support Travel & Misc		-	-	-	88.27%	-	-	-	-	-	-
681	921	921912	LIB CORP US Other Allocs		-	-	-	88.27%	-	-	-	-	-	-
682	921	921999	Wind A&G to eliminate		3,517,595	-	3,517,595	88.60%	3,116,752	-	-	-	-	-
683	922	922000	Admin Exp Transf - Credit		(1,115,193)	-	(1,115,193)	88.27%	(984,428)	-	-	-	-	-
684	922	922101	Transfer charges- Subsidiaries		(1,270,554)	-	(1,270,554)	88.27%	(1,121,572)	-	-	-	-	-
685	922	922103	Midstates Gas Pension Exp		(83,610)	83,610	-	88.27%	-	-	-	-	-	-
686	922	922104	Midstates Water Pension Exp		(15,304)	15,304	-	88.27%	-	-	-	-	-	-
687	922	922105	Arkansas Pension Exp		(20,013)	20,013	-	88.27%	-	-	-	-	-	-
688	922	922106	Woodson-Hensley Pension Exp		(492)	492	-	88.27%	-	-	-	-	-	-
689	922	922107	Whitehall Water Pension Exp		(2,002)	2,002	-	88.27%	-	-	-	-	-	-
690	922	922108	Whitehall Sewer Pension Exp		(2,025)	2,025	-	88.27%	-	-	-	-	-	-
691	922	922110	MO Water Pension Exp		(10,408)	10,408	-	88.27%	-	-	-	-	-	-
692	922	922185	Transfer Charges - WGI		(208,848)	-	(208,848)	88.27%	(184,359)	-	-	-	-	-
693	922	922198	LUC Direct Other Capitalzd-B		(34,003)	-	(34,003)	88.27%	(30,016)	-	-	-	-	-
694	922	922199	LUC CAN BS Alloc Capitalized		(754,082)	-	(754,082)	88.27%	(665,660)	-	-	-	-	-
695	922	922298	APUC Direct Other Capitalized-C		-	-	-	88.27%	-	-	-	-	-	-
696	922	922299	APUC Corp CS Alloc Capitalized		-	-	-	88.27%	-	-	-	-	-	-
697	922	922398	LUSC Direct Other Capitalzd-B		(1,750,428)	-	(1,750,428)	88.27%	(1,545,177)	-	-	-	-	-
698	922	922399	LUSC BS Alloc Capitalized		-	-	-	88.27%	-	-	-	-	-	-
699	922	922498	LABS Direct Other Capitalzd-B		(122,342)	-	(122,342)	88.27%	(107,996)	-	-	-	-	-
700	922	922499	LABS BS Capitalized		(1,382,161)	-	(1,382,161)	88.27%	(1,220,092)	-	-	-	-	-
701	922	922500	Non-Prod Indirect Work - ELabs		5,694	-	5,694	88.27%	5,026	-	-	-	-	-
702	922	922501	Services for APUC		-	-	-	88.27%	-	-	-	-	-	-
703	922	922502	Services for LUC		(86)	-	(86)	88.27%	(76)	-	-	-	-	-
704	922	922503	Services for Labs Canada		(732)	-	(732)	88.27%	(646)	-	-	-	-	-
705	922	922504	Services for LUSC 8880		(69,621)	-	(69,621)	88.27%	(61,457)	-	-	-	-	-
706	922	922505	Services for E-Labs (US) 8885		-	-	-	88.27%	-	-	-	-	-	-

The Empire District Electric Company
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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
633	921	921450	Personnel Exp - Info Services		-	-	-	-	-	-	-	-	-	-
634	921	921469	Hardware Purchases		-	-	-	-	-	-	-	-	-	-
635	921	921470	Hardware Maintenance		-	-	-	-	-	-	-	-	-	-
636	921	921471	Software Purchases		-	-	-	-	-	-	-	-	-	-
637	921	921472	Software Rental		-	-	-	-	-	-	-	-	-	-
638	921	921473	Data Processing Supplies		-	-	-	-	-	-	-	-	-	-
639	921	921474	Software Maintenance		-	-	-	-	-	-	-	-	-	-
640	921	921475	Telecommunications		-	-	-	-	-	-	-	-	-	-
641	921	921484	Manuals		-	-	-	-	-	-	-	-	-	-
642	921	921489	Supplies-Other		-	-	-	-	-	-	-	-	-	-
643	921	921502	Mgmt & Administrative - Exp-Hr		-	-	-	-	-	-	-	-	-	-
644	921	921506	Train Program Devel-No Lab-Hr		-	-	-	-	-	-	-	-	-	-
645	921	921511	Conv & Seminar-No Labor		-	-	-	-	-	-	-	-	-	-
646	921	921512	LABS CAN CS Other Allocs		-	-	-	-	-	-	-	-	-	-
647	921	921513	LABS CS Other Allocs-Electric		-	-	-	-	-	-	-	-	-	-
648	921	921516	Recruiting - No Labor-Hr		-	-	-	-	-	-	-	-	-	-
649	921	921525	Safety Exp & Non-Lbr Incentive		-	-	-	-	-	-	-	-	-	-
650	921	921602	Mgmt & Admin-Exp		-	-	-	-	-	-	-	-	-	-
651	921	921603	General Office Matrils & Sup		-	-	-	-	-	-	-	-	-	-
652	921	921611	Conv & Seminar-Gen Office		-	-	-	-	-	-	-	-	-	-
653	921	921612	LABS US BS Other Allocs		-	-	-	-	-	-	-	-	-	-
654	921	921620	Record Retention - Other		-	-	-	-	-	-	-	-	-	-
655	921	921625	Safety Exp-Bldg Serv		-	-	-	-	-	-	-	-	-	-
656	921	921637	Bldg & Grounds Security-Other		-	-	-	-	-	-	-	-	-	-
657	921	921639	Janitorial Service - Expenses		-	-	-	-	-	-	-	-	-	-
658	921	921648	Utilities		-	-	-	-	-	-	-	-	-	-
659	921	921654	Printing Expenses		-	-	-	-	-	-	-	-	-	-
660	921	921667	Rec & Del Company Mail - Exp		-	-	-	-	-	-	-	-	-	-
661	921	921700	Pc Supplies Charged-Oth Areas		-	-	-	-	-	-	-	-	-	-
662	921	921702	Mgmt & Admin - Expenses		-	-	-	-	-	-	-	-	-	-
663	921	921703	Other General Office		-	-	-	-	-	-	-	-	-	-
664	921	921705	Regulatory Applications - Exp		-	-	-	-	-	-	-	-	-	-
665	921	921711	Conv & Seminar-Fras		-	-	-	-	-	-	-	-	-	-
666	921	921712	Education Expense		-	-	-	-	-	-	-	-	-	-
667	921	921717	Employee Clothing		-	-	-	-	-	-	-	-	-	-
668	921	921720	Fuel & PP Forecasting Exp		-	-	-	-	-	-	-	-	-	-
669	921	921721	Load Research Expenses		-	-	-	-	-	-	-	-	-	-
670	921	921722	Financial Projection Exp		-	-	-	-	-	-	-	-	-	-
671	921	921723	Forecasting - Other Expenses		-	-	-	-	-	-	-	-	-	-
672	921	921746	Micro Software-Corp		-	-	-	-	-	-	-	-	-	-
673	921	921750	Mgmt & Admin - Exp Land Rights		-	-	-	-	-	-	-	-	-	-
674	921	921775	General Services Supplies		-	-	-	-	-	-	-	-	-	-
675	921	921776	Microcomputer Supplies		-	-	-	-	-	-	-	-	-	-
676	921	921812	CENTRAL Other Allocs		-	-	-	-	-	-	-	-	-	-
677	921	921813	Central OC Other Alloc-Electr		-	-	-	-	-	-	-	-	-	-
678	921	921881	Renewable Energy Std Veh Exp		-	-	-	-	-	-	-	-	-	-
679	921	921885	A&G Expenses latan		-	-	-	-	-	-	-	-	-	-
680	921	921886	Home Off Support Travel & Misc		-	-	-	-	-	-	-	-	-	-
681	921	921912	LIB CORP US Other Allocs		-	-	-	-	-	-	-	-	-	-
682	921	921999	Wind A&G to eliminate		-	-	-	-	-	-	-	-	(561,001)	-
683	922	922000	Admin Exp Transf - Credit		-	-	-	-	-	(76,440)	-	-	-	-
684	922	922101	Transfer charges- Subsidiaries		-	-	-	-	-	-	-	-	-	-
685	922	922103	Midstates Gas Pension Exp		-	-	-	-	-	-	-	-	-	-
686	922	922104	Midstates Water Pension Exp		-	-	-	-	-	-	-	-	-	-
687	922	922105	Arkansas Pension Exp		-	-	-	-	-	-	-	-	-	-
688	922	922106	Woodson-Hensley Pension Exp		-	-	-	-	-	-	-	-	-	-
689	922	922107	Whitehall Water Pension Exp		-	-	-	-	-	-	-	-	-	-
690	922	922108	Whitehall Sewer Pension Exp		-	-	-	-	-	-	-	-	-	-
691	922	922110	MO Water Pension Exp		-	-	-	-	-	-	-	-	-	-
692	922	922185	Transfer Charges - WGI		-	-	-	-	-	-	-	-	-	-
693	922	922198	LUC Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	-	-
694	922	922199	LUC CAN BS Alloc Capitalized		-	-	-	-	-	(5,008)	-	-	-	-
695	922	922298	APUC Direct Other Capitalzd-C		-	-	-	-	-	-	-	-	-	-
696	922	922299	APUC Corp CS Alloc Capitalized		-	-	-	-	-	-	-	-	-	-
697	922	922398	LUSC Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	-	-
698	922	922399	LUSC BS Alloc Capitalized		-	-	-	-	-	-	-	-	-	-
699	922	922488	LABS Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	-	-
700	922	922499	LABS BS Capitalized		-	-	-	-	-	(184,606)	-	-	-	-
701	922	922500	Non-Prod Indirect Work - ELabs		-	-	-	-	-	41	-	-	-	-
702	922	922501	Services for APUC		-	-	-	-	-	-	-	-	-	-
703	922	922502	Services for LUC		-	-	-	-	-	-	-	-	-	-
704	922	922503	Services for Labs Canada		-	-	-	-	-	(32)	-	-	-	-
705	922	922504	Services for LUSC 8880		-	-	-	-	-	(7,562)	-	-	-	-
706	922	922505	Services for E-Labs (US) 8885		-	-	-	-	-	-	-	-	-	-

TRUE-UP DIRECT SCHEDULE CTE-1

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The Empire District Electric Company
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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
633	921	921450	Personnel Exp - Info Services		-	-	-	-	-	-	-	-	-
634	921	921469	Hardware Purchases		-	-	-	-	-	-	-	-	38,928
635	921	921470	Hardware Maintenance		-	-	-	-	-	-	-	-	95,452
636	921	921471	Software Purchases		-	-	-	-	-	-	-	-	7,837
637	921	921472	Software Rental		-	-	-	-	-	-	-	-	-
638	921	921473	Data Processing Supplies		-	-	-	-	-	-	-	-	2,492
639	921	921474	Software Maintenance		-	-	-	-	-	-	-	-	1,204,961
640	921	921475	Telecommunications		-	-	-	-	-	-	-	-	45,708
641	921	921484	Manuals		-	-	-	-	-	-	-	-	-
642	921	921489	Supplies-Other		-	-	-	-	-	-	-	-	7,204
643	921	921502	Mgmt & Administrative - Exp-Hr		-	-	-	-	-	-	-	-	25,363
644	921	921506	Train Program Devel-No Lab-Hr		-	-	-	-	-	-	-	-	-
645	921	921511	Conv & Seminar-No Labor		-	-	-	-	-	-	-	-	-
646	921	921512	LABS CAN CS Other Allocs		-	-	-	-	-	-	-	-	1,587,657
647	921	921513	LABS CS Other Allocs-Electric		-	-	-	-	-	-	-	-	2,510
648	921	921516	Recruiting - No Labor-Hr		-	-	-	-	-	-	-	-	-
649	921	921525	Safety Exp & Non-Lbr Incentive		-	-	-	-	-	-	-	-	58
650	921	921602	Mgmt & Admin-Exp		-	-	-	-	-	-	-	-	49,733
651	921	921603	General Office Matrils & Sup		-	-	-	-	-	-	-	-	16,319
652	921	921611	Conv & Seminar-Gen Office		-	-	-	-	-	-	-	-	576
653	921	921612	LABS US BS Other Allocs		-	-	-	-	-	-	-	-	-
654	921	921620	Record Retention - Other		-	-	-	-	-	-	-	-	2,749
655	921	921625	Safety Exp-Bldg Serv		-	-	-	-	-	-	-	-	2,139
656	921	921637	Bldg & Grounds Security-Other		-	-	-	-	-	-	-	-	3,629
657	921	921639	Janitorial Service - Expenses		-	-	-	-	-	-	-	-	96,229
658	921	921648	Utilities		-	-	-	-	-	-	-	-	10,130
659	921	921654	Printing Expenses		-	-	-	-	-	-	-	-	11,644
660	921	921667	Rec & Del Company Mail - Exp		-	-	-	-	-	-	-	-	23,732
661	921	921700	Pc Supplies Charged-Oth Areas		-	-	-	-	-	-	-	-	177
662	921	921702	Mgmt & Admin - Expenses		-	-	-	-	-	-	-	-	32,224
663	921	921703	Other General Office		-	-	-	-	-	-	-	-	-
664	921	921705	Regulatory Applications - Exp		-	-	-	-	-	-	-	-	-
665	921	921711	Conv & Seminar-Fras		-	-	-	-	-	-	-	-	-
666	921	921712	Education Expense		-	-	-	-	-	-	-	-	-
667	921	921717	Employee Clothing		-	-	-	-	-	-	-	-	-
668	921	921720	Fuel & PP Forecasting Exp		-	-	-	-	-	-	-	-	39,530
669	921	921721	Load Research Expenses		-	-	-	-	-	-	-	-	43,822
670	921	921722	Financial Projection Exp		-	-	-	-	-	-	-	-	-
671	921	921723	Forecasting - Other Expenses		-	-	-	-	-	-	-	-	34,947
672	921	921746	Micro Software-Corp		-	-	-	-	-	-	-	-	-
673	921	921750	Mgmt & Admin - Exp Land Rights		-	-	-	-	-	-	-	-	3,981
674	921	921775	General Services Supplies		-	-	-	-	-	-	-	-	9,544
675	921	921776	Microcomputer Supplies		-	-	-	-	-	-	-	-	108
676	921	921812	CENTRAL Other Allocs		-	-	-	-	-	-	-	-	21,060
677	921	921813	Central OC Other Alloc-Electr		-	-	-	-	-	-	-	-	428,509
678	921	921881	Renewable Energy Std Veh Exp		-	-	-	-	-	-	-	-	7,267
679	921	921885	A&G Expenses latan		-	-	-	-	-	-	-	-	1,165,288
680	921	921886	Home Off Support Travel & Misc		-	-	-	-	-	-	-	-	-
681	921	921912	LIB CORP US Other Allocs		-	-	-	-	-	-	-	-	-
682	921	921999	Wind A&G to eliminate		-	-	-	-	-	-	-	(561,001)	2,555,751
683	922	922000	Admin Exp Transf - Credit		-	-	-	-	-	-	-	(76,440)	(1,060,868)
684	922	922101	Transfer charges- Subsidiaries		-	-	-	-	-	-	-	-	(1,121,572)
685	922	922103	Midstates Gas Pension Exp		-	-	-	-	-	-	-	-	-
686	922	922104	Midstates Water Pension Exp		-	-	-	-	-	-	-	-	-
687	922	922105	Arkansas Pension Exp		-	-	-	-	-	-	-	-	-
688	922	922106	Woodson-Hensley Pension Exp		-	-	-	-	-	-	-	-	-
689	922	922107	Whitehall Water Pension Exp		-	-	-	-	-	-	-	-	-
690	922	922108	Whitehall Sewer Pension Exp		-	-	-	-	-	-	-	-	-
691	922	922110	MO Water Pension Exp		-	-	-	-	-	-	-	-	-
692	922	922185	Transfer Charges - WGI		-	-	-	-	-	-	-	-	(184,359)
693	922	922198	LUC Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	(30,016)
694	922	922199	LUC CAN BS Alloc Capitalized		-	-	-	-	-	-	-	(5,008)	(670,668)
695	922	922298	APUC Direct Other Capitalzd-C		-	-	-	-	-	-	-	-	-
696	922	922299	APUC Corp CS Alloc Capitalized		-	-	-	-	-	-	-	-	(1,545,177)
697	922	922398	LUSC Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	-
698	922	922399	LUSC BS Alloc Capitalized		-	-	-	-	-	-	-	-	-
699	922	922498	LABS Direct Other Capitalzd-B		-	-	-	-	-	-	-	-	(107,996)
700	922	922499	LABS BS Capitalized		-	-	-	-	-	-	-	-	(1,404,698)
701	922	922500	Non-Prod Indirect Work - ELabs		-	-	-	-	-	-	-	(184,606)	5,067
702	922	922501	Services for APUC		-	-	-	-	-	-	-	41	(76)
703	922	922502	Services for LUC		-	-	-	-	-	-	-	-	(678)
704	922	922503	Services for Labs Canada		-	-	-	-	-	-	-	(32)	(69,019)
705	922	922504	Services for LUSC 8880		-	-	-	-	-	-	-	(7,562)	-
706	922	922505	Services for E-Labs (US) 8885		-	-	-	-	-	-	-	-	-

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company	Reclass	Total Company	Missouri	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
					Test Year Ending Balance		Reclassified Ending Balance		Test Year Allocations	Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)	
707	922	922506	Services for Labs (Labs US) GP		90,679	-	90,679	88.27%	80,046	-	-	-	-	-
708	922	922507	Services for Liberty Corp US		(27)	-	(27)	88.27%	(24)	-	-	-	-	-
709	922	922508	Services for APCO		-	-	-	88.27%	-	-	-	-	-	-
710	922	922509	Services for LU Co.		-	-	-	88.27%	-	-	-	-	-	-
711	922	922510	Services for Sanger Power 5519		-	-	-	88.27%	-	-	-	-	-	-
712	922	922511	Services for Deerfield		-	-	-	88.27%	-	-	-	-	-	-
713	922	922512	Services for O'Dell		-	-	-	88.27%	-	-	-	-	-	-
714	922	922513	Services for Windsor Locks		-	-	-	88.27%	-	-	-	-	-	-
715	922	922514	Services for Shady Oaks		-	-	-	88.27%	-	-	-	-	-	-
716	922	922515	Services for St. Leon		-	-	-	88.27%	-	-	-	-	-	-
717	922	922516	Services for Minonk		-	-	-	88.27%	-	-	-	-	-	-
718	922	922517	Services for Senate		-	-	-	88.27%	-	-	-	-	-	-
719	922	922518	Services for Great Bay Solar		-	-	-	88.27%	-	-	-	-	-	-
720	922	922522	Ascendant - Bermuda Elec Co		267	-	267	88.27%	236	-	-	-	-	-
721	922	922598	LABS Direct Other Capitalz-d-C		(570,794)	-	(570,794)	88.27%	(503,864)	-	-	-	-	-
722	922	922599	LABS CAN CS Allocs Capitalized		(2,491,521)	-	(2,491,521)	88.27%	(2,199,370)	-	-	-	-	-
723	922	922600	Services for East 8882		(837)	-	(837)	88.27%	(739)	-	-	-	-	-
724	922	922601	Services for NH 8810		-	-	-	88.27%	-	-	-	-	-	-
725	922	922602	Services for Granite St 8830		(19,387)	-	(19,387)	88.27%	(17,114)	-	-	-	-	-
726	922	922603	Services for Energy North 8840		-	-	-	88.27%	-	-	-	-	-	-
727	922	922604	Services for GA/Peach St 8862		-	-	-	88.27%	-	-	-	-	-	-
728	922	922605	Services for N Eng/Mass 8866		-	-	-	88.27%	-	-	-	-	-	-
729	922	922606	Services for New Brunswick Gas		-	-	-	88.27%	-	-	-	-	-	-
730	922	922607	New York American Water		-	-	-	88.27%	-	-	-	-	-	-
731	922	922608	LABS US BS Capitalized		-	-	-	88.27%	-	-	-	-	-	-
732	922	922699	LABS US BS Capitalized		(403,551)	-	(403,551)	88.27%	(356,232)	-	-	-	-	-
733	922	922700	Services for Central 8883		(40,064)	-	(40,064)	88.27%	(35,366)	-	-	-	-	-
734	922	922701	Services for Empire Consol		(2,947)	-	(2,947)	88.27%	(2,601)	-	-	-	-	-
735	922	922702	Services for Empire Elec 8905		(1,644)	-	(1,644)	88.27%	(1,451)	-	-	-	-	-
736	922	922703	Services for Empire Gas 8910		-	-	-	88.27%	-	-	-	-	-	-
737	922	922704	Services for Empire Fiber 8915		-	-	-	88.27%	-	-	-	-	-	-
738	922	922705	Services for Pine Bluff 8606		9,592	-	9,592	88.27%	8,468	-	-	-	-	-
739	922	922706	Services for WHall Water 8608		20	-	20	88.27%	18	-	-	-	-	-
740	922	922707	Services for WHall Sewer 8609		(1)	-	(1)	88.27%	(1)	-	-	-	-	-
741	922	922708	Services for Mid States 8850		(13,616)	-	(13,616)	88.27%	(12,020)	-	-	-	-	-
742	922	922709	Services for Mid States Water		4,439	-	4,439	88.27%	3,918	-	-	-	-	-
743	922	922710	MO Water - Regulated 8640		(2,517)	-	(2,517)	88.27%	(2,222)	-	-	-	-	-
744	922	922711	Srns for Woodson Hensley Water		(2)	-	(2)	88.27%	(1)	-	-	-	-	-
745	922	922712	Services for Fox River		-	-	-	88.27%	-	-	-	-	-	-
746	922	922713	Services for Savers Farm		-	-	-	88.27%	-	-	-	-	-	-
747	922	922714	8649-Liberty Util MoWater LLC		(97,046)	-	(97,046)	88.27%	(85,666)	-	-	-	-	-
748	922	922716	Services Ozark Mtn Water-8122		-	-	-	88.27%	-	-	-	-	-	-
749	922	922718	Services Taney Co Water-8645		-	-	-	88.27%	-	-	-	-	-	-
750	922	922719	Services Noel Water - 8149		(7,268)	-	(7,268)	88.27%	(6,415)	-	-	-	-	-
751	922	922720	Services Midland Water - 8641		163	-	163	88.27%	144	-	-	-	-	-
752	922	922721	Services Bilyue Ridge Water -		58	-	58	88.27%	51	-	-	-	-	-
753	922	922722	Services Riverfork Water - 864		(99)	-	(99)	88.27%	(88)	-	-	-	-	-
754	922	922723	Services Valley Woods Water -		(222)	-	(222)	88.27%	(196)	-	-	-	-	-
755	922	922724	Services KMB - 8152		-	-	-	88.27%	-	-	-	-	-	-
756	922	922725	Boliver Water		(2,691)	-	(2,691)	88.27%	(2,376)	-	-	-	-	-
757	922	922798	LABS US Direct Othr Capitalz-C		-	-	-	88.27%	-	-	-	-	-	-
758	922	922799	LABS US CS Capitalized		(614,582)	-	(614,582)	88.27%	(542,518)	-	-	-	-	-
759	922	922800	Services for West 8884		7,367	-	7,367	88.27%	6,503	-	-	-	-	-
760	922	922801	Services for Liberty Wtr 8020		(89,647)	-	(89,647)	88.27%	(79,135)	-	-	-	-	-
761	922	922802	Services for Calpeco 8800		10,113	-	10,113	88.27%	8,927	-	-	-	-	-
762	922	922803	Services for Park Water 8623		-	-	-	88.27%	-	-	-	-	-	-
763	922	922804	Services for Apple Valley 8635		-	-	-	88.27%	-	-	-	-	-	-
764	922	922899	Central Allocs Capitalized		(4,966,359)	-	(4,966,359)	88.27%	(4,384,015)	-	-	-	-	-
765	922	922900	Indirect Liberty Corp US		16,007	-	16,007	88.27%	14,130	-	-	-	-	-
766	922	922950	NERC Compliance Svcs Indirect		239	-	239	88.27%	211	-	-	-	-	-
767	922	922998	Lib Corp Direct Othr Capitalized		-	-	-	88.27%	-	-	-	-	-	-
768	922	922999	Liberty Corp US CS Capitalized		(909,778)	-	(909,778)	88.27%	(803,100)	-	-	-	-	-
769	923	923005	Forecasting Model Services		-	-	-	88.27%	-	-	-	-	-	-
770	923	923045	Outside Services		643,593	-	643,593	88.27%	568,127	-	-	-	-	-
771	923	923046	Outside Services - EDG Only		3,691	-	3,691	88.27%	3,258	-	-	-	-	-
772	923	923047	Outside Services - EDE Only		1,358,875	-	1,358,875	88.27%	1,199,537	-	-	-	-	-
773	923	923048	Outside Services Exp - Wind		29,083	-	29,083	88.27%	25,673	-	-	-	-	-
774	923	923050	Management Fee		192,275	-	192,275	88.27%	169,730	-	-	-	-	-
775	923	923051	O&M Fee - NAEs		59,926	-	59,926	88.27%	52,899	-	-	-	-	-
776	923	923110	LUC BS Indirect Allocs		2,303,198	-	2,303,198	88.27%	2,033,130	-	-	-	-	-
777	923	923145	Outside Serv - Liab Claims		145,039	-	145,039	88.27%	128,032	-	-	-	-	-
778	923	923182	Liab Claims - Denker Asbestos		-	-	-	88.27%	-	-	-	-	-	-
779	923	923184	Liab Claims - McCool		11,125	-	11,125	88.27%	9,821	-	-	-	-	-
780	923	923185	Liab Claims - Altis		-	-	-	88.27%	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
707	922	922506	Services for Labs (Labs US) GP		-	-	-	-	-	20,935	-	-	-	-
708	922	922507	Services for Liberty Corp US		-	-	-	-	-	-	-	-	-	-
709	922	922508	Services for APCO		-	-	-	-	-	-	-	-	-	-
710	922	922509	Services for LU Co.		-	-	-	-	-	-	-	-	-	-
711	922	922510	Services for Sanger Power 5519		-	-	-	-	-	-	-	-	-	-
712	922	922511	Services for Deerfield		-	-	-	-	-	-	-	-	-	-
713	922	922512	Services for O'Dell		-	-	-	-	-	-	-	-	-	-
714	922	922513	Services for Windsor Locks		-	-	-	-	-	-	-	-	-	-
715	922	922514	Services for Shady Oaks		-	-	-	-	-	-	-	-	-	-
716	922	922515	Services for St. Leon		-	-	-	-	-	-	-	-	-	-
717	922	922516	Services for Minonk		-	-	-	-	-	-	-	-	-	-
718	922	922517	Services for Senate		-	-	-	-	-	-	-	-	-	-
719	922	922518	Services for Great Bay Solar		-	-	-	-	-	-	-	-	-	-
720	922	922522	Ascendant - Bermuda Elec Co		-	-	-	-	-	88	-	-	-	-
721	922	922598	LABS Direct Other Capitalzd-C		-	-	-	-	-	-	-	-	-	-
722	922	922599	LABS CAN CS Allocs Capitalized		-	-	-	-	-	(244,902)	-	-	-	-
723	922	922600	Services for East 8882		-	-	-	-	-	(207)	-	-	-	-
724	922	922601	Services for NH 8810		-	-	-	-	-	-	-	-	-	-
725	922	922602	Services for Granite St 8830		-	-	-	-	-	1,156	-	-	-	-
726	922	922603	Services for Energy North 8840		-	-	-	-	-	-	-	-	-	-
727	922	922604	Services for GA/Peach St 8862		-	-	-	-	-	-	-	-	-	-
728	922	922605	Services for N Eng/Mass 8866		-	-	-	-	-	-	-	-	-	-
729	922	922606	Services for New Brunswick Gas		-	-	-	-	-	-	-	-	-	-
730	922	922607	New York American Water		-	-	-	-	-	-	-	-	-	-
731	922	922608	LABS US BS Capitalized		-	-	-	-	-	-	-	-	-	-
732	922	922699	LABS US BS Capitalized		-	-	-	-	-	-	-	-	-	-
733	922	922700	Services for Central 8883		-	-	-	-	-	122,804	-	-	-	-
734	922	922701	Services for Empire Consol		-	-	-	-	-	-	-	-	-	-
735	922	922702	Services for Empire Elec 8905		-	-	-	-	-	-	-	-	-	-
736	922	922703	Services for Empire Gas 8910		-	-	-	-	-	-	-	-	-	-
737	922	922704	Services for Empire Fiber 8915		-	-	-	-	-	-	-	-	-	-
738	922	922705	Services for Pine Bluff 8606		-	-	-	-	-	116	-	-	-	-
739	922	922706	Services for WHall Water 8608		-	-	-	-	-	-	-	-	-	-
740	922	922707	Services for WHall Sewer 8609		-	-	-	-	-	-	-	-	-	-
741	922	922708	Services for Mid States 8850		-	-	-	-	-	(171)	-	-	-	-
742	922	922709	Services for Mid States Water		-	-	-	-	-	(32)	-	-	-	-
743	922	922710	MO Water - Regulated 8640		-	-	-	-	-	(228)	-	-	-	-
744	922	922711	Srvs for Woodson Hensley Water		-	-	-	-	-	-	-	-	-	-
745	922	922712	Services for Fox River		-	-	-	-	-	-	-	-	-	-
746	922	922713	Services for Savers Farm		-	-	-	-	-	-	-	-	-	-
747	922	922714	8649-Liberty Util MoWater LLC		-	-	-	-	-	(57)	-	-	-	-
748	922	922716	Services Ozark Mtn Water-8122		-	-	-	-	-	-	-	-	-	-
749	922	922718	Services Taney Co Water-8645		-	-	-	-	-	-	-	-	-	-
750	922	922719	Services Noel Water - 8149		-	-	-	-	-	(2,613)	-	-	-	-
751	922	922720	Services Midland Water - 8641		-	-	-	-	-	(3,565)	-	-	-	-
752	922	922721	Services Bilyue Ridge Water -		-	-	-	-	-	(3,460)	-	-	-	-
753	922	922722	Services Riverfork Water - 864		-	-	-	-	-	(2,942)	-	-	-	-
754	922	922723	Services Valley Woods Water -		-	-	-	-	-	(4,119)	-	-	-	-
755	922	922724	Services KMB - 8152		-	-	-	-	-	-	-	-	-	-
756	922	922725	Boliver Water		-	-	-	-	-	-	-	-	-	-
757	922	922798	LABS US Direct Othr Capitalz-C		-	-	-	-	-	-	-	-	-	-
758	922	922799	LABS US CS Capitalized		-	-	-	-	-	-	-	-	-	-
759	922	922800	Services for West 8884		-	-	-	-	-	2,288	-	-	-	-
760	922	922801	Services for Liberty Wtr 8020		-	-	-	-	-	-	-	-	-	-
761	922	922802	Services for Calpeco 8800		-	-	-	-	-	2,891	-	-	-	-
762	922	922803	Services for Park Water 8623		-	-	-	-	-	-	-	-	-	-
763	922	922804	Services for Apple Valley 8635		-	-	-	-	-	-	-	-	-	-
764	922	922899	Central Allocs Capitalized		-	-	-	-	-	(463,898)	-	-	-	-
765	922	922900	Indirect Liberty Corp US		-	-	-	-	-	-	-	-	-	-
766	922	922950	NERC Compliance Svcs Indirect		-	-	-	-	-	-	-	-	-	-
767	922	922998	Lib Corp Direct Othr Capitalzd		-	-	-	-	-	-	-	-	-	-
768	922	922999	Liberty Corp US CS Capitalized		-	-	-	-	-	(32,296)	-	-	-	-
769	923	923005	Forecasting Model Services		-	-	-	-	-	-	-	-	-	-
770	923	923045	Outside Services		-	-	-	-	-	-	-	-	-	-
771	923	923046	Outside Services - EDG Only		-	-	-	-	-	-	-	-	-	-
772	923	923047	Outside Services - EDE Only		-	-	-	-	-	-	-	-	-	-
773	923	923048	Outside Services Exp - Wind		-	-	-	-	-	-	-	-	-	-
774	923	923050	Management Fee		-	-	-	-	-	16,936	-	-	-	-
775	923	923051	O&M Fee - NAE5		-	-	-	-	-	-	-	-	-	-
776	923	923110	LUC BS Indirect Allocs		-	-	-	-	-	-	-	-	-	-
777	923	923145	Outside Serv - Liab Claims		-	-	-	-	-	-	-	-	-	-
778	923	923182	Liab Claims - Denker Asbestos		-	-	-	-	-	-	-	-	-	-
779	923	923184	Liab Claims - McCool		-	-	-	-	-	-	-	-	-	-
780	923	923185	Liab Claims - Altis		-	-	-	-	-	-	-	-	-	-

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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Statenline LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
707	922	922506	Services for Labs (Labs US) GP		-	-	-	-	-	-	-	20,935	100,981
708	922	922507	Services for Liberty Corp US		-	-	-	-	-	-	-	-	(24)
709	922	922508	Services for APCO		-	-	-	-	-	-	-	-	-
710	922	922509	Services for LU Co.		-	-	-	-	-	-	-	-	-
711	922	922510	Services for Sanger Power 5519		-	-	-	-	-	-	-	-	-
712	922	922511	Services for Deerfield		-	-	-	-	-	-	-	-	-
713	922	922512	Services for O'Dell		-	-	-	-	-	-	-	-	-
714	922	922513	Services for Windsor Locks		-	-	-	-	-	-	-	-	-
715	922	922514	Services for Shady Oaks		-	-	-	-	-	-	-	-	-
716	922	922515	Services for St. Leon		-	-	-	-	-	-	-	-	-
717	922	922516	Services for Minonk		-	-	-	-	-	-	-	-	-
718	922	922517	Services for Senate		-	-	-	-	-	-	-	-	-
719	922	922518	Services for Great Bay Solar		-	-	-	-	-	-	-	-	-
720	922	922522	Ascendant - Bermuda Elec Co		-	-	-	-	-	-	-	88	324
721	922	922598	LABS Direct Other Capitalzd-C		-	-	-	-	-	-	-	-	(503,864)
722	922	922599	LABS CAN CS Allocs Capitalized		-	-	-	-	-	-	-	(244,902)	(2,444,273)
723	922	922600	Services for East 8882		-	-	-	-	-	-	-	(207)	(946)
724	922	922601	Services for NH 8810		-	-	-	-	-	-	-	-	-
725	922	922602	Services for Granite St 8830		-	-	-	-	-	-	-	1,156	(15,957)
726	922	922603	Services for Energy North 8840		-	-	-	-	-	-	-	-	-
727	922	922604	Services for GA/Peach St 8862		-	-	-	-	-	-	-	-	-
728	922	922605	Services for N Eng/Mass 8866		-	-	-	-	-	-	-	-	-
729	922	922606	Services for New Brunswick Gas		-	-	-	-	-	-	-	-	-
730	922	922607	New York American Water		-	-	-	-	-	-	-	-	-
731	922	922608	LABS US BS Capitalized		-	-	-	-	-	-	-	-	-
732	922	922699	LABS US BS Capitalized		-	-	-	-	-	-	-	-	(356,232)
733	922	922700	Services for Central 8883		-	-	-	-	-	-	-	122,804	87,438
734	922	922701	Services for Empire Consol		-	-	-	-	-	-	-	-	(2,601)
735	922	922702	Services for Empire Elec 8905		-	-	-	-	-	-	-	-	(1,451)
736	922	922703	Services for Empire Gas 8910		-	-	-	-	-	-	-	-	-
737	922	922704	Services for Empire Fiber 8915		-	-	-	-	-	-	-	-	-
738	922	922705	Services for Pine Bluff 8606		-	-	-	-	-	-	-	116	8,584
739	922	922706	Services for WHall Water 8608		-	-	-	-	-	-	-	-	18
740	922	922707	Services for WHall Sewer 8609		-	-	-	-	-	-	-	-	(1)
741	922	922708	Services for Mid States 8850		-	-	-	-	-	-	-	(171)	(12,191)
742	922	922709	Services for Mid States Water		-	-	-	-	-	-	-	(32)	3,887
743	922	922710	MO Water - Regulated 8640		-	-	-	-	-	-	-	(228)	(2,451)
744	922	922711	Srvs for Woodson Hensley Water		-	-	-	-	-	-	-	-	(1)
745	922	922712	Services for Fox River		-	-	-	-	-	-	-	-	-
746	922	922713	Services for Savers Farm		-	-	-	-	-	-	-	-	-
747	922	922714	8649-Liberty Util MoWater LLC		-	-	-	-	-	-	-	(57)	(85,723)
748	922	922716	Services Ozark Mtn Water-8122		-	-	-	-	-	-	-	-	-
749	922	922718	Services Taney Co Water-8645		-	-	-	-	-	-	-	-	-
750	922	922719	Services Noel Water - 8149		-	-	-	-	-	-	-	(2,613)	(9,028)
751	922	922720	Services Midland Water - 8641		-	-	-	-	-	-	-	(3,565)	(3,421)
752	922	922721	Services Bilyue Ridge Water -		-	-	-	-	-	-	-	(3,460)	(3,409)
753	922	922722	Services Riverfork Water - 864		-	-	-	-	-	-	-	(2,942)	(3,030)
754	922	922723	Services Valley Woods Water -		-	-	-	-	-	-	-	(4,119)	(4,316)
755	922	922724	Services KMB - 8152		-	-	-	-	-	-	-	-	-
756	922	922725	Boliver Water		-	-	-	-	-	-	-	-	(2,376)
757	922	922798	LABS US Direct Othr Capitalz-C		-	-	-	-	-	-	-	-	-
758	922	922799	LABS US CS Capitalized		-	-	-	-	-	-	-	-	(542,518)
759	922	922800	Services for West 8884		-	-	-	-	-	-	-	2,288	8,791
760	922	922801	Services for Liberty Wtr 8020		-	-	-	-	-	-	-	-	(79,135)
761	922	922802	Services for Calpeco 8800		-	-	-	-	-	-	-	2,891	11,818
762	922	922803	Services for Park Water 8623		-	-	-	-	-	-	-	-	-
763	922	922804	Services for Apple Valley 8635		-	-	-	-	-	-	-	-	-
764	922	922899	Central Allocs Capitalized		-	-	-	-	-	-	-	(463,898)	(4,847,913)
765	922	922900	Indirect Liberty Corp US		-	-	-	-	-	-	-	-	14,130
766	922	922950	NERC Compliance Svcs Indirect		-	-	-	-	-	-	-	-	211
767	922	922998	Lib Corp Direct Othr Capitalzd		-	-	-	-	-	-	-	-	-
768	922	922999	Liberty Corp US CS Capitalized		-	-	-	-	-	-	-	(32,296)	(835,396)
769	923	923005	Forecasting Model Services		-	-	-	-	-	-	-	-	-
770	923	923045	Outside Services		-	-	-	-	-	-	-	-	568,127
771	923	923046	Outside Services - EDG Only		-	-	-	-	-	-	-	-	3,258
772	923	923047	Outside Services - EDE Only		-	-	-	-	-	-	-	-	1,199,537
773	923	923048	Outside Services Exp - Wind		-	-	-	-	-	-	-	-	25,673
774	923	923050	Management Fee		-	-	-	-	-	-	-	16,936	186,666
775	923	923051	O&M Fee - NAEs		-	-	-	-	-	-	-	-	52,899
776	923	923110	LUC BS Indirect Allocs		-	-	-	-	-	-	-	-	2,033,130
777	923	923145	Outside Serv - Liab Claims		-	-	-	-	-	-	-	-	128,032
778	923	923182	Liab Claims - Denker Asbestos		-	-	-	-	-	-	-	-	-
779	923	923184	Liab Claims - McCool		-	-	-	-	-	-	-	-	9,821
780	923	923185	Liab Claims - Altis		-	-	-	-	-	-	-	-	-

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	EXP ADJ 1 Fuel and Purchased Power Expenses	EXP ADJ 2 Generation O&M Normalization	EXP ADJ 3 Vegetation Normalization	EXP ADJ 4 Customer Facilities Expenses	EXP ADJ 6 Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
781	923	923186	Liability Claim - Romano		7,608	-	7,608	88.27%	6,716	-	-	-	-	-
782	923	923187	Liability Claim-Morakod Lim		67,049	-	67,049	88.27%	59,187	-	-	-	-	-
783	923	923188	Employment Litigation Missouri		173,337	-	173,337	88.27%	153,012	-	-	-	-	-
784	923	923189	Liability Claim – Alley		27,672	-	27,672	88.27%	24,427	-	-	-	-	-
785	923	923210	APUC CS Indirect Allocs		5,479,227	-	5,479,227	88.27%	4,836,745	-	-	-	-	-
786	923	923410	LABS CAN BS Indirect Allocs		2,560,146	-	2,560,146	88.27%	2,259,949	-	-	-	-	-
787	923	923509	Outside Services - Training		-	-	-	88.27%	-	-	-	-	-	-
788	923	923510	LABS CAN CS Indirect Allocs		5,447,206	-	5,447,206	88.27%	4,808,479	-	-	-	-	-
789	923	923514	Outside Services - 401K Plan		76,221	-	76,221	88.27%	67,284	-	-	-	-	-
790	923	923610	LABS US BS Indirect Allocs		1,257,952	-	1,257,952	88.27%	1,110,448	-	-	-	-	-
791	923	923710	LABS US CS Indirect Allocs		1,915,780	-	1,915,780	88.27%	1,691,140	-	-	-	-	-
792	923	923810	CENTRAL Indirect Allocs		9,391,575	-	9,391,575	88.27%	8,290,340	-	-	-	-	-
793	923	923910	LIB Corp US CS Indirect Allocs		2,530,100	-	2,530,100	88.27%	2,233,426	-	-	-	-	-
794	923	923KXX	Cybersecurity Operational Expenses		-	-	-	88.27%	-	-	-	-	-	-
795	923	923KXX	Severance Expense		-	-	-	88.27%	-	-	-	-	-	-
796	924	924000	Property Insurance		3,570,658	-	3,570,658	88.27%	3,151,970	-	-	-	-	-
797	924	924001	Aviation Insurance		-	-	-	88.27%	-	-	-	-	-	-
798	925	925000	Injuries & Damages-Corp		1,897,506	-	1,897,506	88.27%	1,675,009	-	-	-	-	-
799	926	926000	Benefits Contra Account		(297,408)	-	(297,408)	88.27%	(262,534)	-	-	-	-	-
800	926	926145	Pension SERP Defined Benefit		-	(0)	(0)	Direct Assigned	-	-	-	-	-	-
801	926	926146	FAS 87 SLCC Reimbursement		-	-	-	Direct Assigned	-	-	-	-	-	-
802	926	926147	FAS87 Reg Asset Amort Exp		1,936,649	-	1,936,649	Direct Assigned	1,576,463	-	-	-	-	-
803	926	926148	FAS87 Pens - Elec/Gas (GAAP)		3,285,413	(1,257,621)	2,027,792	Direct Assigned	1,781,298	-	-	-	-	-
804	926	926149	FAS87 Pens - Reg Asset (Syr)		989,414	-	989,414	Direct Assigned	426,957	-	-	-	-	-
805	926	926150	FAS87 Pens - Empire Central		127,972	(450)	127,522	Direct Assigned	112,043	-	-	-	-	-
806	926	926152	Pension--Service Cost Cap		(1,191,465)	1,191,465	-	Direct Assigned	-	-	-	-	-	-
807	926	926153	OPEB--Service Cost Cap		(662,706)	662,706	-	Direct Assigned	-	-	-	-	-	-
808	926	926197	Pensions - Iatan		485,290	-	485,290	88.27%	428,386	-	-	-	-	-
809	926	926201	Dental Plan		(3,220)	-	(3,220)	88.27%	(2,843)	-	-	-	-	-
810	926	926202	Vision Plan		(626)	-	(626)	88.27%	(553)	-	-	-	-	-
811	926	926212	Severance Benefits		-	-	-	88.27%	-	-	-	-	-	-
812	926	926214	Employee Refreshments		91,887	-	91,887	88.27%	81,112	-	-	-	-	-
813	926	926215	Comp Exp Employee Stk Purch		55,161	-	55,161	88.27%	48,693	-	-	-	-	-
814	926	926216	Employee Information		12	-	12	88.27%	10	-	-	-	-	-
815	926	926217	Flowers		(1)	-	(1)	88.27%	(1)	-	-	-	-	-
816	926	926218	Coffeeroom Supplies		7,042	-	7,042	88.27%	6,216	-	-	-	-	-
817	926	926219	Other Employee Benefits		20,480	-	20,480	88.27%	18,079	-	-	-	-	-
818	926	926222	Group Life Insurance		21,728	-	21,728	88.27%	19,180	-	-	-	-	-
819	926	926225	Executive Physicals		-	-	-	88.27%	-	-	-	-	-	-
820	926	926226	Employee Welfare Exp - Elec		21,791	-	21,791	88.27%	19,236	-	-	-	-	-
821	926	926227	Acc Death & Dismemb - Benefit		(23,970)	-	(23,970)	88.27%	(21,160)	-	-	-	-	-
822	926	926228	Medical OptOutPmt to Employees		18,699	-	18,699	88.27%	16,506	-	-	-	-	-
823	926	926229	Employee Car Allowance		10,642	-	10,642	88.27%	9,394	-	-	-	-	-
824	926	926230	Flex Benefit Plan Expense		0	-	0	88.27%	0	-	-	-	-	-
825	926	926231	Tuition Reimbursement		5,921	-	5,921	88.27%	5,226	-	-	-	-	-
826	926	926232	Taxable Educational Assistance		-	-	-	88.27%	-	-	-	-	-	-
827	926	926326	FAS106 OPEB - Reg Amortization		(63,850)	-	(63,850)	Direct Assigned	(179,018)	-	-	-	-	-
828	926	926327	FAS106 HC - Reg Asst Amort Exp		5,833,938	-	5,833,938	Direct Assigned	5,537,309	-	-	-	-	-
829	926	926328	FAS106 HC - Elec/Gas (GAAP)		2,005,802	(673,293)	1,332,509	Direct Assigned	1,169,251	-	-	-	-	-
830	926	926329	Healthcare - Electric/Gas		6,048,312	-	6,048,312	88.27%	5,339,101	-	-	-	-	-
831	926	926437	Employee Disability Plan Exp		74,026	-	74,026	88.27%	65,346	-	-	-	-	-
832	926	926555	401K - Electric/Gas		1,184,965	-	1,184,965	88.27%	1,046,019	-	-	-	-	-
833	927	927000	Franchise Requirements		1,116	-	1,116	88.27%	985	-	-	-	-	-
834	928	928000	Regulatory Commission Exp-Corp		3,433,709	-	3,433,709	Direct Assigned	2,845,940	-	-	-	-	-
835	929	929000	Duplicate Charges Credit		(270,346)	-	(270,346)	88.27%	(238,646)	-	-	-	-	-
836	930	930104	Franchise Elections		-	-	-	88.27%	-	-	-	-	-	-
837	930	930106	Local Advertising		699	-	699	88.27%	617	-	-	-	-	-
838	930	930141	Institutional Ad - Radio		-	-	-	88.27%	-	-	-	-	-	-
839	930	930142	Institutional Ad - Tv		-	-	-	88.27%	-	-	-	-	-	-
840	930	930143	Institutional Ad - Newspaper		3,430	-	3,430	88.27%	3,028	-	-	-	-	-
841	930	930144	Institutional Ad - Other		14,633	-	14,633	88.27%	12,917	-	-	-	-	-
842	932	930210	Industry Association Dues		206,544	-	206,544	88.27%	182,326	-	-	-	-	-
843	930	930219	E.D. Association Dues		5,705	-	5,705	88.27%	5,036	-	-	-	-	-
844	930	930220	Dir-Stkldr & Oth Investor Exp		315,550	-	315,550	88.27%	278,549	-	-	-	-	-
845	930	930230	Conflict Resolution Hotline		-	-	-	88.27%	-	-	-	-	-	-
846	930	930232	Research and Development		-	-	-	88.27%	-	-	-	-	-	-
847	930	930234	Other		-	-	-	88.27%	-	-	-	-	-	-
848	930	930235	Corporate Budget Adjustment		-	-	-	88.27%	-	-	-	-	-	-
849	930	930240	Misc Gen Exp-Other		40,788	-	40,788	88.27%	36,006	-	-	-	-	-
850	930	930248	Chamber Of Commerce Dues		20,551	-	20,551	88.27%	18,141	-	-	-	-	-
851	930	9302XX	Conv & Seminars		-	-	-	88.27%	-	-	-	-	-	-
852	931	931026	Equipment Rental-Bld Serv		-	-	-	88.27%	-	-	-	-	-	-
853	931	931281	Building Rental		-	-	-	88.27%	-	-	-	-	-	-
854	935	935024	Building & Grounds Maintenance		225,307	-	225,307	88.27%	198,888	-	-	-	-	-

The Empire District Electric Company
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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
781	923	923186	Liability Claim - Romano		-	-	-	-	-	-	-	-	-	-
782	923	923187	Liability Claim-Morakod Lim		-	-	-	-	-	-	-	-	-	-
783	923	923188	Employment Litigation Missouri		-	-	-	-	-	-	-	-	-	-
784	923	923189	Liability Claim – Alley		-	-	-	-	-	-	-	-	-	-
785	923	923210	APUC CS Indirect Allocs		-	-	-	-	(621,064)	-	-	-	-	-
786	923	923410	LABS CAN BS Indirect Allocs		-	-	-	-	(184)	-	-	-	-	-
787	923	923509	Outside Services - Training		-	-	-	-	-	-	-	-	-	-
788	923	923510	LABS CAN CS Indirect Allocs		-	-	-	-	(2,208)	-	-	-	-	-
789	923	923514	Outside Services - 401K Plan		-	-	-	-	-	-	-	-	-	-
790	923	923610	LABS US BS Indirect Allocs		-	-	-	-	-	-	-	-	-	-
791	923	923710	LABS US CS Indirect Allocs		-	-	-	-	(610)	-	-	-	-	-
792	923	923810	CENTRAL Indirect Allocs		-	-	-	-	-	26,481	-	-	-	-
793	923	923910	LIB Corp US CS Indirect Allocs		-	-	-	-	-	-	-	-	-	-
794	923	923XXX	Cybersecurity Operational Expenses		-	-	-	-	-	-	-	-	-	-
795	923	923XXX	Severance Expense		-	-	-	-	-	-	-	-	-	-
796	924	924000	Property Insurance		-	-	623,580	-	-	-	-	-	-	-
797	924	924001	Aviation Insurance		-	-	-	-	-	-	-	-	-	-
798	925	925000	Injuries & Damages-Corp		-	-	904,463	211,678	-	-	-	-	-	-
799	926	926000	Benefits Contra Account		-	-	-	-	-	-	-	-	-	-
800	926	926145	Pension SERP Defined Benefit		-	-	-	-	-	-	-	-	-	-
801	926	926146	FAS 87 SLCC Reimbursement		-	-	-	-	-	-	-	-	-	-
802	926	926147	FAS87 Reg Asset Amort Exp		-	-	-	-	-	-	-	-	-	-
803	926	926148	FAS87 Pens - Elec/Gas (GAAP)		-	-	-	-	-	-	-	-	-	-
804	926	926149	FAS87 Pens - Reg Asset (Syr)		-	-	-	-	-	-	-	-	-	-
805	926	926150	FAS87 Pens - Empire Central		-	-	-	-	-	-	-	-	-	-
806	926	926152	Pension--Service Cost Cap		-	-	-	-	-	-	-	-	-	-
807	926	926153	OPEB--Service Cost Cap		-	-	-	-	-	-	-	-	-	-
808	926	926197	Pensions - Iatan		-	-	-	-	-	-	-	-	-	-
809	926	926201	Dental Plan		-	-	-	-	-	-	239,704	-	-	-
810	926	926202	Vision Plan		-	-	-	-	-	-	46,935	-	-	-
811	926	926212	Severance Benefits		-	-	-	-	-	-	-	-	-	-
812	926	926214	Employee Refreshments		-	-	-	-	-	-	-	-	-	-
813	926	926215	Comp Exp Employee Stk Purch		-	-	-	-	-	-	-	-	-	-
814	926	926216	Employee Information		-	-	-	-	-	-	-	-	-	-
815	926	926217	Flowers		-	-	-	-	-	-	-	-	-	-
816	926	926218	Coffeeroom Supplies		-	-	-	-	-	-	-	-	-	-
817	926	926219	Other Employee Benefits		-	-	-	-	-	-	-	-	-	-
818	926	926222	Group Life Insurance		-	-	-	-	-	-	45,224	-	-	-
819	926	926225	Executive Physicals		-	-	-	-	-	-	-	-	-	-
820	926	926226	Employee Welfare Exp - Elec		-	-	1,967	-	-	-	-	-	-	-
821	926	926227	Acc Death & Dismemb - Benefit		-	-	-	-	-	-	38,340	-	-	-
822	926	926228	Medical OptOutPmt to Employees		-	-	-	-	-	-	(1,687)	-	-	-
823	926	926229	Employee Car Allowance		-	-	-	-	-	-	-	-	-	-
824	926	926230	Flex Benefit Plan Expense		-	-	-	-	-	-	-	-	-	-
825	926	926231	Tuition Reimbursement		-	-	-	-	-	-	-	-	-	-
826	926	926232	Taxable Educational Assistance		-	-	-	-	-	-	-	-	-	-
827	926	926326	FAS106 OPEB - Reg Amortization		-	-	-	-	-	-	-	-	-	-
828	926	926327	FAS106 HC - Reg Asst Amort Exp		-	-	-	-	-	-	-	-	-	-
829	926	926328	FAS106 HC - Elec/Gas (GAAP)		-	-	-	-	-	-	-	-	-	-
830	926	926329	Healthcare - Electric/Gas		-	-	-	-	-	-	(515,208)	-	-	-
831	926	926437	Employee Disability Plan Exp		-	-	-	-	-	24,583	246,337	-	-	-
832	926	926555	401K - Electric/Gas		-	-	-	-	-	-	373,746	-	-	-
833	927	927000	Franchise Requirements		-	-	-	-	-	-	-	-	-	-
834	928	928000	Regulatory Commission Exp-Corp		-	(860,893)	-	-	-	-	-	587	-	-
835	929	929000	Duplicate Charges Credit		-	-	-	-	-	-	-	-	-	-
836	930	930104	Franchise Elections		-	-	-	-	-	-	-	-	-	-
837	930	930106	Local Advertising		-	-	-	-	-	-	-	-	-	-
838	930	930141	Institutional Ad - Radio		-	-	-	-	-	-	-	-	-	-
839	930	930142	Institutional Ad - Tv		-	-	-	-	-	-	-	-	-	-
840	930	930143	Institutional Ad - Newspaper		-	-	-	-	-	-	-	-	-	-
841	930	930144	Institutional Ad - Other		-	-	-	-	-	-	-	-	-	-
842	932	930210	Industry Association Dues		-	-	-	-	-	-	-	-	-	-
843	930	930219	E.D. Association Dues		-	-	-	-	-	-	-	-	-	-
844	930	930220	Dir-Stkldr & Oth Investor Exp		-	-	-	-	-	-	-	-	-	-
845	930	930230	Conflict Resolution Hotline		-	-	-	-	-	-	-	-	-	-
846	930	930232	Research and Development		-	-	-	-	-	-	-	-	-	-
847	930	930234	Other		-	-	-	-	-	-	-	-	-	-
848	930	930235	Corporate Budget Adjustment		-	-	-	-	-	-	-	-	-	-
849	930	930240	Misc Gen Exp-Other		-	-	(1,603)	-	-	-	-	-	-	-
850	930	930248	Chamber Of Commerce Dues		-	-	-	-	-	-	-	-	-	-
851	930	9302XX	Conv & Seminars		-	-	-	-	-	-	-	-	-	-
852	931	931026	Equipment Rental-Bld Serv		-	-	-	-	-	-	-	-	-	-
853	931	931281	Building Rental		-	-	-	-	-	-	-	-	-	-
854	935	935024	Building & Grounds Maintenance		-	-	-	-	-	42,606	-	-	-	-

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Stalene LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
781	923	923186	Liability Claim - Romano		-	-	-	-	-	-	-	-	6,716
782	923	923187	Liability Claim-Morakod Lim		-	-	-	-	-	-	-	-	59,187
783	923	923188	Employment Litigation Missouri		-	-	-	-	-	-	-	-	153,012
784	923	923189	Liability Claim – Alley		-	-	-	-	-	-	-	-	24,427
785	923	923210	APUC CS Indirect Allocs		-	-	-	-	-	-	-	(621,064)	4,215,681
786	923	923410	LABS CAN BS Indirect Allocs		-	-	-	-	-	-	-	(184)	2,259,765
787	923	923509	Outside Services - Training		-	-	-	-	-	-	-	-	-
788	923	923510	LABS CAN CS Indirect Allocs		-	-	-	-	-	-	-	(2,208)	4,806,271
789	923	923514	Outside Services - 401K Plan		-	-	-	-	-	-	-	-	67,284
790	923	923610	LABS US BS Indirect Allocs		-	-	-	-	-	-	-	-	1,110,448
791	923	923710	LABS US CS Indirect Allocs		-	-	-	-	-	-	-	(610)	1,690,529
792	923	923810	CENTRAL Indirect Allocs		-	-	-	-	-	-	-	26,481	8,316,821
793	923	923910	UIB Corp US CS Indirect Allocs		-	-	-	-	-	-	-	-	2,233,426
794	923	923KXX	Cybersecurity Operational Expenses		-	-	-	-	-	-	-	-	-
795	923	923KXX	Severance Expense		-	-	-	-	-	1,074,406	(120,147)	954,258	954,258
796	924	924000	Property Insurance		-	-	-	-	-	-	-	623,580	3,775,550
797	924	924001	Aviation Insurance		-	-	-	-	-	-	-	-	-
798	925	925000	Injuries & Damages-Corp		-	-	-	-	-	-	-	1,116,142	2,791,151
799	926	926000	Benefits Contra Account		-	-	-	-	-	-	-	-	(262,534)
800	926	926145	Pension SERP Defined Benefit		-	-	-	-	-	-	-	-	-
801	926	926146	FAS 87 SLCC Reimbursement		-	-	-	-	-	-	-	-	-
802	926	926147	FAS87 Reg Asset Amort Exp		(1,576,463)	-	-	-	-	-	-	(1,576,463)	-
803	926	926148	FAS87 Pens - Elec/Gas (GAAP)		(178,254)	-	-	-	-	-	-	(178,254)	1,603,044
804	926	926149	FAS87 Pens - Reg Asset (Syr)		(3,397,623)	-	-	-	-	-	-	(3,397,623)	(2,970,666)
805	926	926150	FAS87 Pens - Empire Central		(26,013)	-	-	-	-	-	-	(26,013)	86,030
806	926	926152	Pension--Service Cost Cap		-	-	-	-	-	-	-	-	-
807	926	926153	OPEB--Service Cost Cap		-	-	-	-	-	-	-	-	-
808	926	926197	Pensions - Iatan		-	-	-	-	-	-	-	-	428,386
809	926	926201	Dental Plan		-	-	-	-	-	-	-	239,704	236,862
810	926	926202	Vision Plan		-	-	-	-	-	-	-	46,935	46,382
811	926	926212	Severance Benefits		-	-	-	-	-	-	-	-	-
812	926	926214	Employee Refreshments		-	-	-	-	-	-	-	-	81,112
813	926	926215	Comp Exp Employee Stk Purch		-	-	-	-	-	-	-	-	48,693
814	926	926216	Employee Information		-	-	-	-	-	-	-	-	10
815	926	926217	Flowers		-	-	-	-	-	-	-	-	(1)
816	926	926218	Coffeeroom Supplies		-	-	-	-	-	-	-	-	6,216
817	926	926219	Other Employee Benefits		-	-	-	-	-	-	-	-	18,079
818	926	926222	Group Life Insurance		-	-	-	-	-	-	-	45,224	64,404
819	926	926225	Executive Physicals		-	-	-	-	-	-	-	-	-
820	926	926226	Employee Welfare Exp - Elec		-	-	-	-	-	-	-	1,967	21,203
821	926	926227	Acc Death & Dismemb - Benefit		-	-	-	-	-	-	-	38,340	17,180
822	926	926228	Medical OptOutPmt to Employees		-	-	-	-	-	-	-	(1,687)	14,819
823	926	926229	Employee Car Allowance		-	-	-	-	-	-	-	-	9,394
824	926	926230	Flex Benefit Plan Expense		-	-	-	-	-	-	-	-	0
825	926	926231	Tuition Reimbursement		-	-	-	-	-	-	-	-	5,226
826	926	926232	Taxable Educational Assistance		-	-	-	-	-	-	-	-	-
827	926	926326	FAS106 OPEB - Reg Amortization		(1,672,233)	-	-	-	-	-	-	(1,672,233)	(1,851,251)
828	926	926327	FAS106 HC - Reg Asst Amort Exp		(5,537,309)	-	-	-	-	-	-	(5,537,309)	-
829	926	926328	FAS106 HC - Elec/Gas (GAAP)		(1,169,251)	-	-	-	-	-	-	(1,169,251)	-
830	926	926329	Healthcare - Electric/Gas		-	-	-	-	-	-	-	(515,208)	4,823,893
831	926	926437	Employee Disability Plan Exp		-	-	-	-	-	-	-	270,920	336,266
832	926	926555	401K - Electric/Gas		-	-	-	-	-	-	-	373,746	1,419,764
833	927	927000	Franchise Requirements		-	-	-	-	-	-	-	-	985
834	928	928000	Regulatory Commission Exp-Corp		-	-	-	-	-	-	-	(860,306)	1,985,633
835	929	929000	Duplicate Charges Credit		-	-	-	-	-	-	-	-	(238,646)
836	930	930104	Franchise Elections		-	-	-	-	-	-	-	-	-
837	930	930106	Local Advertising		-	-	-	-	-	-	-	-	617
838	930	930141	Institutional Ad - Radio		-	-	-	-	-	-	-	-	-
839	930	930142	Institutional Ad - Tv		-	-	-	-	-	-	-	-	-
840	930	930143	Institutional Ad - Newspaper		-	-	-	-	-	-	-	-	3,028
841	930	930144	Institutional Ad - Other		-	-	-	-	-	-	-	-	12,917
842	932	930210	Industry Association Dues		-	-	-	-	-	-	-	-	182,326
843	930	930219	E.D. Association Dues		-	-	-	-	-	-	-	-	5,036
844	930	930220	Dir-Stkhdr & Oth Investor Exp		-	-	-	-	-	-	-	-	278,549
845	930	930230	Conflict Resolution Hotline		-	-	-	-	-	-	-	-	-
846	930	930232	Research and Development		-	-	-	-	-	-	-	-	-
847	930	930234	Other		-	-	-	-	-	-	-	-	-
848	930	930235	Corporate Budget Adjustment		-	-	-	-	-	-	-	-	-
849	930	930240	Misc Gen Exp-Other		-	-	-	-	-	-	-	(1,603)	34,402
850	930	930248	Chamber Of Commerce Dues		-	-	-	-	-	-	-	-	18,141
851	930	9302XX	Conv & Seminars		-	-	-	-	-	-	-	-	-
852	931	931026	Equipment Rental-Bld Serv		-	-	-	-	-	-	-	-	-
853	931	931281	Building Rental		-	-	-	-	-	-	-	-	-
854	935	935024	Building & Grounds Maintenance		-	-	-	-	-	-	-	42,606	241,493

The Empire District Electric Company
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	GL		Description	Reference	Total Company		Total Company	Missouri Test Year Allocations	Total Missouri	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 6
	FERC	Account			Test Year Ending Balance	Reclass	Reclassified Ending Balance		Test Year Ending Balance	Fuel and Purchased Power Expenses	Generation O&M Normalization	Vegetation Normalization	Customer Facilities Expenses	Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n)
855	935	935026	Building Maintenance	Schedule 6	279,852	-	279,852	88.27%	247,037	-	-	-	-	-
856	935	935027	Bldg Maint EDE owned rent prop		-	-	-	88.27%	-	-	-	-	-	-
857	935	935098	Computer Maintenance		238	-	238	88.27%	210	-	-	-	-	-
858	935	935289	Supplies-Info Serv		-	-	-	88.27%	-	-	-	-	-	-
859	935	935346	Furniture Maintenance		0	-	0	88.27%	0	-	-	-	-	-
860	935	935347	Telephone System Maintenance		-	-	-	88.27%	-	-	-	-	-	-
861	935	935389	Office Equipment Maintenance		1	-	1	88.27%	1	-	-	-	-	-
862	935	935515	Microwave Maintenance Expenses		38,862	-	38,862	88.27%	34,305	-	-	-	-	-
863	935	935520	Telephone Expenses-Telecomm		1,306	-	1,306	88.27%	1,153	-	-	-	-	-
864	935	935523	Telecomm Exp Other		13,788	-	13,788	88.27%	12,171	-	-	-	-	-
865			Total Administrative & General Expenses:		69,157,213	(7,872)	69,149,341		60,462,492	-	-	-	-	-
866			Total Operation and Maintenance Expenses:		\$ 303,389,126	\$ (1,839,096)	\$ 301,550,030		\$ 265,996,512	\$ (19,737,972)	\$ 3,212,312	\$ 350,210	\$ 512,007	\$ 1,465,843

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the

The Empire District Electric Company
Test Year Ending September 30, 2023
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WP 6.2 - Operation and Maintenance Expenses - True-Up Direct

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 20	EXP ADJ 21
					Reg. Asset/Liab. Amort. Expense	Rate Case Expense	Insurance Premiums	Normalize Injuries and Damages	Non-Recoverable Costs	Annualized Payroll & Taxes	Employee Benefits	PSC Assessment	Wind Expense Non-FAC	Rating Agency Fees
	(a)	(b)	(c)	(d)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)
855	935	935026	Building Maintenance	Schedule 6	-	-	-	-	-	-	-	-	-	-
856	935	935027	Bldg Maint EDE owned rent prop		-	-	-	-	-	-	-	-	-	-
857	935	935098	Computer Maintenance		-	-	-	-	-	-	-	-	-	-
858	935	935289	Supplies-Info Serv		-	-	-	-	-	-	-	-	-	-
859	935	935346	Furniture Maintenance		-	-	-	-	-	-	-	-	-	-
860	935	935347	Telephone System Maintenance		-	-	-	-	-	-	-	-	-	-
861	935	935389	Office Equipment Maintenance		-	-	-	-	-	-	-	-	-	-
862	935	935515	Microwave Maintenance Expenses		-	-	-	-	-	4,957	-	-	-	-
863	935	935520	Telephone Expenses-Telecomm		-	-	-	-	-	288	-	-	-	-
864	935	935523	Telecomm Exp Other		-	-	-	-	-	3,984	-	-	-	-
865			Total Administrative & General Expenses:		-	(860,893)	1,528,406	211,678	(624,067)	2,441,692	473,390	587	(561,001)	-
866			Total Operation and Maintenance Expenses:		\$ 181,108	\$ (860,893)	\$ 1,572,128	\$ 211,678	\$ (624,067)	\$ 11,588,953	\$ 473,390	\$ 587	\$ (558,393)	\$ 210,767
					181,108.05	-	-	-	-	-	-	-	-	-

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the

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

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	Total Missouri	Total Missouri
					Pension/OPEB Expense	Riverton/Stateline LTM Expenses	American Water Annualization	Dept 115 O&M Normalization	Customer First Expenses	Cybersecurity Expenses	Removal of Severance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff) = (j) thru (ee)	(gg) = (i) + (ff)
855	935	935026	Building Maintenance	Schedule 6	-	-	-	-	-	-	-	-	247,037
856	935	935027	Bldg Maint EDE owned rent prop		-	-	-	-	-	-	-	-	-
857	935	935098	Computer Maintenance		-	-	-	-	-	-	-	-	210
858	935	935289	Supplies-Info Serv		-	-	-	-	-	-	-	-	-
859	935	935346	Furniture Maintenance		-	-	-	-	-	-	-	-	0
860	935	935347	Telephone System Maintenance		-	-	-	-	-	-	-	-	-
861	935	935389	Office Equipment Maintenance		-	-	-	-	-	-	-	-	1
862	935	935515	Microwave Maintenance Expenses		-	-	-	-	-	-	-	4,957	39,262
863	935	935520	Telephone Expenses-Telecomm		-	-	-	-	-	-	-	288	1,440
864	935	935523	Telecomm Exp Other		-	-	-	-	-	-	-	3,984	16,155
865			Total Administrative & General Expenses:		(15,490,841)	-	-	-	5,085,664	1,074,406	(120,147)	(6,841,126)	53,621,366
866			Total Operation and Maintenance Expenses:		\$ (15,490,841)	\$ 3,707,338	\$ 501,625	\$ 159,246	\$ 5,085,664	\$ 1,074,406	\$ (120,147)	\$ (7,085,051)	\$ 258,911,460
					-	-	-	-	-	-	-	-	-

Source: See reference column (d).

Purpose: To present the operating and maintenance expense amounts for the test year and the

The Empire District Electric Company
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WP 6.3 - Depreciation Expense - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations (7)	Missouri Depreciation Rates (8)	Total Missouri Test Year Ending Balance	EXP ADJ 15 Annualized Depreciation	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
INTANGIBLE PLANT DEPRECIATION									
1	301	Organization	WP Depreciation 09-23	\$ -		FOOTNOTE (1)	\$ -	\$ -	-
2	302	Franchises		-		FOOTNOTE (1)	-	-	-
3	303	Misc Intangible		-		FOOTNOTE (1)	-	-	-
4	301-303	Misc Intangible Plant		-		FOOTNOTE (1)	-	-	-
5		<u>Intangible Plant Depreciation Non-Wind:</u>		-			-	-	-
6	301	Organizational Costs	WP Depreciation 09-23	-		FOOTNOTE (1)	-	-	-
7	302	Franchises & Consents		-		FOOTNOTE (1)	-	-	-
8	303	Misc. Intangible Plant		-		FOOTNOTE (1)	-	-	-
9		<u>Total Neosho Ridge:</u>		-			-	-	-
10	301	Organizational Costs	WP Depreciation 09-23	-		FOOTNOTE (1)	-	-	-
11	302	Franchises & Consents		-		FOOTNOTE (1)	-	-	-
12	303	Misc. Intangible Plant		-		FOOTNOTE (1)	-	-	-
13		<u>Total North Fork Ridge:</u>		-			-	-	-
14	301	Organizational Costs	WP Depreciation 09-23	-		FOOTNOTE (1)	-	-	-
15	302	Franchises & Consents		-		FOOTNOTE (1)	-	-	-
16	303	Misc. Intangible Plant		-		FOOTNOTE (1)	-	-	-
17		<u>Total Kings Point:</u>		-			-	-	-
18		<u>Total Intangible Plant Depreciation w/Wind:</u>		-			-	-	-
PRODUCTION PLANT DEPRECIATION									
19		<u>Steam Production:</u>							
20	310	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
21	311	Structures and Improvements		89,080		1.99%	80,089	3,632	83,721
22	312	Boiler Plant and Equipment		2,831,627		3.57%	2,545,146	26,219	2,571,365
23	312T	Unit Train		54,568		17.89%	52,167	(768)	51,398
24	314	Turbogenerators		590,167		4.00%	549,672	8,618	558,290
25	315	Accessory Electric Equipment		310,256		3.37%	282,933	(3,538)	279,395
26	315.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
27	315.03	Communication Equipment		-		FOOTNOTE (9)	-	394	394
28	316	Misc. Equipment		41,203		2.96%	37,901	6,184	44,085
29		<u>Total Iatan 1:</u>		3,916,901			3,547,908	40,740	3,588,648
30	311	Structures and Improvements	WP Depreciation 09-23	429,862		2.08%	390,919	(5,021)	385,898
31	311.05	Reg Plan Amort		-		0.00%	-	-	-
32	312	Boiler Plant and Equipment		4,295,013		3.10%	4,001,361	(53,192)	3,948,168

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
33	312.05	Reg Plan Amort		-		0.00%	-	-	-
34	314	Turbogenerators		1,223,835		2.58%	1,124,164	36,283	1,160,446
35	314.05	Reg Plan Amort		-		0.00%	-	-	-
36	315	Accessory Electric Equipment		315,346		2.56%	289,774	16,740	306,514
37	315.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
38	315.03	Communication Equipment		-		FOOTNOTE (9)	-	-	-
39	315.05	Reg Plan Amort		-		0.00%	-	36	36
40	316	Misc. Equipment		892		0.00%	-	-	-
41	316.05	Reg Plan Amort		-		0.00%	-	-	-
42		<u>Total Iatan 2:</u>		<u>6,264,947</u>			<u>5,806,217</u>	<u>(5,155)</u>	<u>5,801,063</u>
43	310	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
44	311	Structures and Improvements		449,102		2.22%	408,039	(4,961)	403,078
45	312	Boiler Plant and Equipment		1,241,165		3.11%	1,122,579	19,652	1,142,232
46	314	Turbogenerators		33,564		2.68%	30,721	(339)	30,382
47	315	Accessory Electric Equipment		131,895		2.62%	119,623	(1,091)	118,532
48	315.01	Computer Hardware		-		FOOTNOTE (9)	-	871	871
49	315.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
50	315.03	Communication Equipment		-		FOOTNOTE (9)	-	5,184	5,184
51	316	Misc. Equipment		<u>25,101</u>		3.15%	<u>23,162</u>	<u>1,425</u>	<u>24,587</u>
52		<u>Total Iatan Common:</u>		<u>1,880,827</u>			<u>1,704,124</u>	<u>20,740</u>	<u>1,724,864</u>
53	310	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
54	311	Structures and Improvements		484,994		2.41%	440,059	(3,551)	436,508
55	312	Boiler Plant and Equipment		1,689,699		3.23%	1,558,259	(910)	1,557,349
56	312T	Train Lease		-		FOOTNOTE (2)	-	-	-
57	312.PLS	Unit Train		-		FOOTNOTE (2)	-	-	-
58	314	Turbogenerators		478,809		2.84%	437,025	(9,474)	427,551
59	315	Accessory Electric Equipment		144,284		2.72%	131,575	(1,778)	129,797
60	315.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
61	315.02	Computer Software - 10%		-		FOOTNOTE (9)	-	2,855	2,855
62	315.03	Communication Equipment		-		FOOTNOTE (9)	-	1,172	1,172
63	316	Misc. Equipment		<u>84,050</u>		3.01%	<u>76,879</u>	<u>(1,830)</u>	<u>75,049</u>
64		<u>Total Plum Point:</u>		<u>2,881,836</u>			<u>2,643,797</u>	<u>(13,516)</u>	<u>2,630,281</u>
65	310-316	Misc Steam Production Plant		<u>-</u>			<u>-</u>	<u>-</u>	<u>-</u>
66		<u>Total Steam Production:</u>		<u>14,944,510</u>			<u>13,702,046</u>	<u>42,809</u>	<u>13,744,855</u>
67		<u>Hydro Production:</u>							

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
68	330	Land and Land Rights	WP Depreciation 09-23 ↓	-		0.00%	-	-	-
69	331	Structures and Improvements		93,042		2.94%	86,275	1,681	87,956
70	332	Dams		94,925		2.15%	86,924	2,659	89,583
71	333	Turbogenerators		493,230		6.60%	474,467	(14,186)	460,281
72	334	Accessory Electric Equipment		68,884		2.72%	62,745	(1,191)	61,554
73	334.03	Communication Equipment		-		FOOTNOTE (9)	-	5,610	5,610
74	335	Misc. Equipment		115,397		3.56%	107,211	24,773	131,983
75	330-335	Misc Hydro Production Plant		-			-	-	-
76		<u>Total Hydro Production:</u>		<u>865,478</u>			<u>817,622</u>	<u>19,345</u>	<u>836,968</u>
77	340	Land		-			-	-	-
78		<u>Other Production:</u>							
79	338.2	Land and Land Rights	WP Depreciation 09-23 ↓	-		FOOTNOTE (9)	-	-	-
80	338.21	Structures and Improvements		-		FOOTNOTE (9)	-	128,961	128,961
81	338.3	Computer Hardware		-		FOOTNOTE (9)	-	8,243	8,243
82	338.31	Computer Software - 10%		-		FOOTNOTE (9)	-	3,470	3,470
83	338.32	Communication Equipment		-		FOOTNOTE (9)	-	3,172	3,172
84	338.33	Misc Pwr Plt Eq		-		FOOTNOTE (9)	-	17,296	17,296
85	338.33WL	Misc Pwr Plt Eq-Lease		-		FOOTNOTE (9)	-	-	-
86	340	Land and Land Rights		-		0.00%	-	-	-
87	341	Structures and Improvements		323,596		2.07%	268,185	(105,948)	162,237
88	342	Fuel Holders		38,446		1.29%	27,754	(409)	27,346
89	343	Prime Movers		-		0.00%	-	-	-
90	344	Generators		-		0.00%	-	-	-
91	345	Accessory Electric Equipment		12,016		0.63%	7,398	(6,916)	482
92	346	Misc. Equipment		26,437		1.96%	22,504	(22,504)	-
93		<u>Total Asbury:</u>		<u>400,496</u>			<u>325,841</u>	<u>25,365</u>	<u>351,206</u>
94	338.02	Solar - Structure and Improvements	WP Depreciation 09-23 ↓	-		FOOTNOTE (9)	-	5,793	5,793
95	338.04	Solar Panels		-		FOOTNOTE (9)	-	77,673	77,673
96	338.05	Solar - Collector System		-		FOOTNOTE (9)	-	17,156	17,156
97	338.06	Solar - GSU Transformers		-		FOOTNOTE (9)	-	3,200	3,200
98	338.07	Solar - Invertors		-		FOOTNOTE (9)	-	7,888	7,888
99	338.08	Accessory Electric Equipment		-		FOOTNOTE (9)	-	6,341	6,341
100	338.09	Solar - Computer Hardware		-		FOOTNOTE (9)	-	2,035	2,035
101	338.12	Solar - Misc Pwr Plt Eq		-		FOOTNOTE (9)	-	1,376	1,376
102	340	Land		-		0.00%	-	-	-
103	341	Structures		5,792		4.00%	5,792	(5,792)	-
104	342	Fuel Holders		-		4.00%	-	-	-

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
105	343	Prime Movers	↓	-		4.00%	-	-	-
106	344	Generators		94,166		4.00%	94,166	(94,166)	-
107	345	Access. Electric		20,592		4.00%	20,592	(20,592)	-
108	346	Misc. Equipment		300		4.00%	300	(300)	-
109		<u>Total Prosperity Solar:</u>		120,850			120,850	613	121,463
110	340	Land and Land Rights	WP Depreciation 09-23 ↓	-		0.00%	-	-	-
111	341	Structures and Improvements		310,684		7.33%	296,806	(3,988)	292,818
112	342	Fuel Holders		3,741		0.00%	-	-	-
113	343	Prime Movers		1,510,951		5.34%	1,426,110	(13,675)	1,412,435
114	344	Generators		359,382		5.79%	339,399	(7,031)	332,369
115	345	Accessory Electric Equipment		142,311		5.67%	131,848	2,258	134,106
116	345.01	Computer Hardware		-		FOOTNOTE (9)	-	6,019	6,019
117	345.02	Computer Software		-		FOOTNOTE (9)	-	11,838	11,838
118	345.02	Computer Software - 6.67%		-		FOOTNOTE (9)	-	2,505	2,505
119	345.03	Communication Equipment		-		FOOTNOTE (9)	-	571	571
120	346	Misc. Equipment		15,969		0.44%	8,690	259	8,949
121		<u>Total Energy Center:</u>		2,343,038			2,202,854	(1,244)	2,201,610
122	341	Structures and Improvements	WP Depreciation 09-23 ↓	36,772		3.37%	33,484	(1,231)	32,253
123	342	Fuel Holders		41,997		2.95%	37,356	(504)	36,852
124	343	Prime Movers		2,328,325		4.06%	2,144,901	87,081	2,231,982
125	344	Generators		239,554		4.61%	222,847	10,117	232,965
126	345	Accessory Electric Equipment		122,438		3.45%	110,648	40,423	151,071
127	346	Misc. Equipment		32,798		3.20%	29,456	(709)	28,747
128		<u>Total Energy Center FT8:</u>		2,801,884			2,578,693	135,177	2,713,870
129	340	Land and Land Rights	WP Depreciation 09-23 ↓	-		0.00%	-	-	-
130	345.01	Computer Hardware		-		FOOTNOTE (9)	-	15,753	15,753
131	345.02	RIVC-10%		-		FOOTNOTE (9)	-	2,133	2,133
132	345.03	Communication Equipment		-		FOOTNOTE (9)	-	793	793
133		<u>Total Riverton Common:</u>		-			-	18,680	18,680
134	341	Structures and Improvements	WP Depreciation 09-23 ↓	874,230		6.57%	829,683	64,553	894,236
135	342	Fuel Holders		84,421		4.18%	77,712	(1,149)	76,563
136	343	Prime Movers		469,464		5.77%	444,077	71,586	515,662
137	344	Generators		70,616		4.21%	65,839	(970)	64,870
138	345	Accessory Electric Equipment		112,536		5.45%	105,113	(32,294)	72,819
139	345.01	Computer Hardware		-		FOOTNOTE (9)	-	3,746	3,746
140	345.02	Computer Software - 10%		-		FOOTNOTE (9)	-	5,630	5,630

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
141	346	Misc. Equipment	↓	142,701		6.27%	133,690	195	133,885
142		<u>Total Riverton 10, 11:</u>		1,753,968			1,656,114	111,297	1,767,411
143	341	Structures and Improvements	WP Depreciation 09-23	496,102		2.57%	449,871	(10,078)	439,793
144	342	Fuel Holders		20,536		2.20%	18,127	(15)	18,112
145	343	Prime Movers		4,350,662		2.84%	3,981,445	79,210	4,060,654
146	344	Generators		609,103		2.86%	556,512	(4,319)	552,193
147	345	Accessory Electric Equipment		707,945		2.91%	639,998	18,999	658,996
148	345.02	Computer Software - 10%		-		FOOTNOTE (9)	-	41,099	41,099
149	346	Misc. Equipment	↓	45,347		2.39%	40,217	8,043	48,259
150		<u>Total Riverton Unit 12:</u>		6,229,694			5,686,169	132,938	5,819,107
151	340	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
152	341	Structures and Improvements		11,152		0.73%	8,302	2,388	10,690
153	342	Fuel Holders		51,225		1.51%	43,320	2,352	45,672
154	343	Prime Movers		832,724		2.92%	764,861	302,887	1,067,748
155	344	Generators		240,730		3.69%	225,424	(61,054)	164,370
156	345	Accessory Electric Equipment		138,581		2.97%	125,714	74,110	199,824
157	345.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
158	346	Misc. Equipment	↓	10,119		3.59%	9,227	(5,465)	3,762
159		<u>Total State Line Unit 1:</u>		1,284,531			1,176,849	315,218	1,492,067
160	341	Structures and Improvements	WP Depreciation 09-23	163,763		2.31%	145,643	9,844	155,486
161	342	Fuel Holders		472		0.00%	-	-	-
162	343	Prime Movers		40,311		3.38%	36,990	2,174	39,164
163	345	Accessory Electric Equipment		89,603		2.99%	81,337	(488)	80,849
164	345.01	Computer Hardware		-		FOOTNOTE (9)	-	2,064	2,064
165	345.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
166	345.02	Computer Software - 10%		-		FOOTNOTE (9)	-	2,209	2,209
167	345.02	Computer Software - 20%		-		FOOTNOTE (9)	-	3,747	3,747
168	345.03	Communication Equipment		-		FOOTNOTE (9)	-	284	284
169	346	Misc. Equipment	↓	29,030		1.80%	24,693	(5,104)	19,588
170		<u>Total State Line Common:</u>		323,179			288,663	14,729	303,392
171	340	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
172	341	Structures and Improvements		236,321		2.36%	210,771	(2,539)	208,233
173	342	Fuel Holders		422		0.00%	-	-	-
174	343	Prime Movers		3,657,037		2.80%	3,316,735	(188,928)	3,127,807
175	344	Generators		899,455		2.96%	819,220	(11,699)	807,521

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
176	345	Accessory Electric Equipment		219,177		2.58%	196,514	3,774	200,288
177	345.01	Computer Hardware		-		FOOTNOTE (9)	-	3,313	3,313
178	345.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
179	346	Misc. Equipment		91,508		2.80%	82,208	3,765	85,973
180		<u>Total State Line CC:</u>		<u>5,103,920</u>			<u>4,625,449</u>	<u>(192,314)</u>	<u>4,433,135</u>
181		<u>Total Other Production-Non-Wind</u>		<u>20,361,561</u>			<u>18,661,481</u>	<u>560,459</u>	<u>19,221,940</u>
182	338.21	Structures & Improvements	WP Depreciation 09-23 	-		FOOTNOTE (9)	-	1,057,147	1,057,147
183	338.23	Turbine		-		FOOTNOTE (9)	-	5,445,507	5,445,507
184	338.24	Towers & Fixtures		-		FOOTNOTE (9)	-	669,376	669,376
185	338.26	Collector Systems		-		FOOTNOTE (9)	-	654,725	654,725
186	338.27	GSU Transformers		-		FOOTNOTE (9)	-	214,615	214,615
187	338.28	Invertors		-		FOOTNOTE (9)	-	25,948	25,948
188	338.29	Accesssry Elec Equip.		-		FOOTNOTE (9)	-	72,060	72,060
189	338.33	Misc Power Plant Equip.		-		FOOTNOTE (9)	-	18,479	18,479
190	340	Land and Land Rights		-		0.00%	-	-	-
191	341	Structures and Improvements		365,759		3.33%	324,174	(324,174)	-
192	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-
193	343	Prime Movers		-		3.33%	-	-	-
194	344	Generators		8,323,584		3.33%	7,377,236	(7,377,236)	-
195	345	Accessory Electric Equipment		169,869		3.33%	150,556	(150,556)	-
196	346	Miscellaneous Power Plant Equipment		38,195		3.33%	33,852	(33,852)	-
197		<u>Total Neosho Ridge:</u>		<u>8,897,407</u>			<u>7,885,818</u>	<u>272,037</u>	<u>8,157,856</u>
198	338.21	Structures & Improvements	WP Depreciation 09-23 	-		FOOTNOTE (9)	-	510,246	510,246
199	338.23	Turbine		-		FOOTNOTE (9)	-	2,638,718	2,638,718
200	338.24	Towers & Fixtures		-		FOOTNOTE (9)	-	316,872	316,872
201	338.26	Collector Systems		-		FOOTNOTE (9)	-	205,406	205,406
202	338.27	GSU Transformers		-		FOOTNOTE (9)	-	102,338	102,338
203	338.28	Invertors		-		FOOTNOTE (9)	-	12,280	12,280
204	338.29	Accesssry Elec Equip.		-		FOOTNOTE (9)	-	34,610	34,610
205	338.33	Misc Power Plant Equip.		-		FOOTNOTE (9)	-	13,059	13,059
206	340	Land and Land Rights		-		0.00%	-	-	-
207	341	Structures and Improvements		78,751		3.33%	69,797	(69,797)	-
208	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-
209	343	Prime Movers		-		3.33%	-	-	-
210	344	Generators		4,255,665		3.33%	3,771,818	(3,771,818)	-
211	345	Accessory Electric Equipment		86,850		3.33%	76,976	(76,976)	-
212	346	Miscellaneous Power Plant Equipment		19,754		3.33%	17,508	(17,508)	-

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
213		<u>Total North Fork Ridge Point:</u>	*	4,441,020			3,936,099	(102,571)	3,833,529
214	338.21	Structures & Improvements	WP Depreciation 09-23	-		FOOTNOTE (9)	-	530,869	530,869
215	338.23	Turbine		-		FOOTNOTE (9)	-	2,645,045	2,645,045
216	338.24	Towers & Fixtures		-		FOOTNOTE (9)	-	326,445	326,445
217	338.26	Collector Systems		-		FOOTNOTE (9)	-	221,159	221,159
218	338.27	GSU Transformers		-		FOOTNOTE (9)	-	102,311	102,311
219	338.28	Invertors		-		FOOTNOTE (9)	-	12,651	12,651
220	338.29	Accesssry Elec Equip.		-		FOOTNOTE (9)	-	38,894	38,894
221	338.33	Misc Power Plant Equip.		-		FOOTNOTE (9)	-	14,305	14,305
222	340	Land and Land Rights		-		0.00%	-	-	-
223	341	Structures and Improvements		186,290		3.33%	165,110	(165,110)	-
224	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-
225	343	Prime Movers		-		3.33%	-	-	-
226	344	Generators		4,239,408		3.33%	3,757,409	(3,757,409)	-
227	345	Accessory Electric Equipment		86,519		3.33%	76,682	(76,682)	-
228	346	Miscellaneous Power Plant Equipment		19,454		3.33%	17,242	(17,242)	-
229		<u>Total Kings Point:</u>		4,531,671			4,016,443	(124,764)	3,891,679
230		<u>Total Other Production w/Wind:</u>		38,231,659			34,499,842	605,161	35,105,003
231	340-346	Misc Other Production Plant		-			-	-	-
232	347	Asset Retirement Costs	WP Depreciation 09-23	-		0.00%	-	-	-
233		<u>Total Asset Retirement Costs</u>		-			-	-	-
232		<u>Total Other Production:</u>		38,231,659			34,499,842	605,161	35,105,003
233		<u>Total Production Plant Depreciation:</u>		54,041,647			49,019,510	667,315	49,686,826
TRANSMISSION PLANT DEPRECIATION									
234	350	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
235	352	Structures and Improvements		183,652		1.07%	141,208	8,509	149,718
236	352	Structures and Improvements (latan)		275		1.07%	212	(4)	208
237	352.03	Communication Equipment		-		FOOTNOTE (9)	-	2,279	2,279
238	353	Station Equipment		5,797,933		2.44%	5,008,914	611,937	5,620,852
239	353	Station Equipment (latan)		12,041		2.44%	10,405	(656)	9,749
240	354	Towers & Fixtures		74,501		1.17%	60,917	16,857	77,774
241	355	Poles & Fixtures		6,624,359		3.60%	5,756,529	1,167,674	6,924,203
242	356	Overhead Conductor		2,678,746		1.82%	2,241,924	107,005	2,348,929

The Empire District Electric Company
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WP 6.3 - Depreciation Expense - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations (7)	Missouri Depreciation Rates (8)	Total Missouri Test Year Ending Balance	EXP ADJ 15 Annualized Depreciation	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
243	350-356	Misc Transmission Plant		-			-	-	-
244		<u>Total Transmission Plant Depreciation Non-Wind:</u>		<u>15,371,507</u>			<u>13,220,108</u>	<u>1,913,602</u>	<u>15,133,711</u>
245	350	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
246	352	Structures and Improvements		-		0.97%	-	-	-
247	353	Station Equipment		65,861		2.03%	55,819	189,398	245,217
248	354	Towers & Fixtures		-		1.06%	-	11,629	11,629
249	355	Poles & Fixtures		240,195		1.80%	193,358	(121,776)	71,582
250	356	Overhead Conductors & Devices		<u>192,883</u>		1.46%	<u>156,835</u>	<u>(89,570)</u>	<u>67,265</u>
251		<u>Total Neosho Ridge:</u>		<u>498,939</u>			<u>406,011</u>	<u>(10,319)</u>	<u>395,692</u>
252	350	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
253	352	Structures and Improvements		-		0.97%	-	-	-
254	353	Station Equipment		33,619		2.03%	28,493	89,859	118,352
255	354	Towers & Fixtures		-		1.06%	-	-	-
256	355	Poles & Fixtures		53,097		1.80%	42,743	25,222	67,965
257	356	Overhead Conductors & Devices		<u>42,638</u>		1.46%	<u>34,669</u>	<u>4,136</u>	<u>38,805</u>
258		<u>Total North Fork Ridge:</u>		<u>129,354</u>			<u>105,905</u>	<u>119,217</u>	<u>225,122</u>
259	350	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
260	352	Structures and Improvements		-		0.97%	-	-	-
261	353	Station Equipment		33,545		2.03%	28,430	81,327	109,757
262	354	Towers & Fixtures		-		1.06%	-	22,459	22,459
263	355	Poles & Fixtures		122,337		1.80%	98,482	31,625	130,107
264	356	Overhead Conductors & Devices		<u>98,240</u>		1.46%	<u>79,880</u>	<u>12,087</u>	<u>91,966</u>
265		<u>Total Kings Point:</u>		<u>254,122</u>			<u>206,792</u>	<u>147,498</u>	<u>354,289</u>
266		<u>Total Transmission Plant w/Wind:</u>		<u>16,253,922</u>			<u>13,938,817</u>	<u>2,169,998</u>	<u>16,108,814</u>
DISTRIBUTION PLANT DEPRECIATION									
267	360	Land and Land Rights	WP Depreciation 09-23	-		0.00%	-	-	-
268	361	Structures		1,268,111		1.94%	1,112,722	(350,920)	761,803
269	362	Station Equipment		4,464,742		2.11%	3,887,219	705,820	4,593,039
270	363.01	Computer Hardware		-		FOOTNOTE (9)	-	4,239	4,239
271	363.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
272	363.02	Computer Software - 10%		-		FOOTNOTE (9)	-	34,528	34,528
273	363.02	Computer Software - 14.29%		-		FOOTNOTE (9)	-	1,601,085	1,601,085
274	363.02	Computer Software - 20%		-		FOOTNOTE (9)	-	1,033,075	1,033,075
275	364	Poles & Fixtures		15,510,064		5.05%	13,902,738	877,761	14,780,499
276	365	Overhead Conductor		8,492,806		3.10%	7,465,329	334,758	7,800,087

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WP 6.3 - Depreciation Expense - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations (7)	Missouri Depreciation Rates (8)	Total Missouri Test Year Ending Balance	EXP ADJ 15 Annualized Depreciation	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
277	366	Underground Conduit		1,380,938		1.76%	1,179,468	484,458	1,663,925
278	367	Underground Conductor		1,564,563		1.56%	1,304,741	318,875	1,623,616
279	368	Transformers		3,134,363		1.88%	2,703,665	512,972	3,216,637
280	369	Services		3,856,575		3.32%	3,351,297	510,953	3,862,250
281	370	Meters		482,019		4.39%	444,085	(50,487)	393,597
282	370.1	Meters-AMI		1,776,039		4.39%	1,620,504	159,064	1,779,568
283	371	Install on Customer Premises		701,791		3.48%	607,422	49,738	657,160
284	371.1	EV Chargers on Cust Prem		14,231		5.00%	14,231	(13)	14,218
285	371.2	EV Chargers Residential		-		FOOTNOTE (3)	-	-	-
286	371.3	EV Charges Ready		-		FOOTNOTE (4)	-	-	-
287	371.4	EV Charges Commercial		-		FOOTNOTE (5)	-	-	-
288	371.5	EV Charges School		-		FOOTNOTE (6)	-	-	-
289	373	Street Lights		951,537		3.90%	841,415	107,528	948,943
290	375	Charging Stations		-		5.00%	-	-	-
291	360-375	Misc Distribution Plant		-		0.00%	-	-	-
292		Total Distribution Plant Depreciation:		43,597,779			38,434,836	6,333,435	44,768,271

GENERAL PLANT DEPRECIATION

293	389	Land and Land Rights		-		0.00%	-	-	-
294	390	Structures		390,321		1.73%	317,653	226,966	544,620
295	391	Furniture		259,598		5.00%	228,484	(26,258)	202,226
296	391C	Computer Equipment		1,889,915		20.00%	1,745,652	(1,745,652)	-
297	391LS	Furniture Lease		7,032		5.00%	6,187	(6,187)	-
298	392	Transportation Equipment		-		FOOTNOTE (2)	-	-	-
299	393	Stores Equipment		80,664		2.86%	73,135	3,509	76,643
300	394	Tools		390,744		5.00%	351,344	151,344	502,688
301	395	Lab Equipment		120,834		5.00%	113,783	665	114,449
302	396	Power Operated Equipment		-		FOOTNOTE (2)	-	-	-
303	397	Communication		685,330		6.67%	623,156	(623,156)	-
304	397.01	Computer Hardware		-		FOOTNOTE (9)	-	1,459,942	1,459,942
305	397.01	Computer Hardware - Lease		-		FOOTNOTE (9)	-	-	-
306	397.02	Computer Software - 0%		-		FOOTNOTE (9)	-	-	-
307	397.02	Computer Software - 10%		-		FOOTNOTE (9)	-	450,708	450,708
308	397.02	Computer Software - 14.29%		-		FOOTNOTE (9)	-	726,723	726,723
309	397.02	Computer Software - 16.67%		-		FOOTNOTE (9)	-	248,465	248,465
310	397.02	Computer Software - 20%		-		FOOTNOTE (9)	-	4,241,896	4,241,896
311	397.02	Computer Software - 25%		-		FOOTNOTE (9)	-	57,013	57,013
312	397.02	Computer Software - 33.33%		-		FOOTNOTE (9)	-	501,159	501,159
313	397.02	Computer Software - 5%		-		FOOTNOTE (9)	-	6,779,726	6,779,726
314	397.03	Communication Equipment		-		FOOTNOTE (9)	-	526,945	526,945

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WP 6.3 - Depreciation Expense - True-Up Direct

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations (7)	Missouri Depreciation Rates (8)	Total Missouri Test Year Ending Balance	EXP ADJ 15 Annualized Depreciation	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
315	398	Misc. Equipment	↓	9,341		2.94%	8,428	213	8,641
316	389-398	Misc General Plant		-			-	-	-
317		<u>Total General Plant Depreciation:</u>		<u>3,833,779</u>			<u>3,467,822</u>	<u>12,974,023</u>	<u>16,441,845</u>
318		<u>Total Depreciation Expense:</u>	Schedule 6	<u>\$ 117,727,126</u>			<u>\$ 104,860,984</u>	<u>\$ 22,144,771</u>	<u>\$ 127,005,756</u>
			Check					-	-

Footnotes:

- (1) - Intangible Plant Depreciation is included in the EXP ADJ 16 Amortization Expense Annualized.
- (2) - These depreciation costs are reclassified on a monthly basis out of depreciation expense and primarily to clearing accounts. Costs for the Plum Point train is reclassified to a fuel and an O&M Expense Account.
- (3) - Per Property Accounting, the depreciation for this asset is being booked to 182441 per the MO Report and Order in Case No. ET-2020-0390.
- (4) - Per Property Accounting, the depreciation for this asset is being booked to 182442 per the MO Report and Order in Case No. ET-2020-0390.
- (5) - Per Property Accounting, the depreciation for this asset is being booked to 182443 per the MO Report and Order in Case No. ET-2020-0390.
- (6) - Per Property Accounting, the depreciation for this asset is being booked to 182444 per the MO Report and Order in Case No. ET-2020-0390.
- (7) - The test year depreciation expense is calculated with different monthly jurisdictional plant allocators for each of the twelve months in the test year based on that month's 4-state allocation report.
- (8) - The Missouri annual depreciation rates are adopted from Missouri case, ER-2016-0023.
- (9) - FERC 898 (authorized in January 2025) created new FERC accounts numbers. Therefore, these accounts did not have a depreciation rate as of the test year.

Source: See reference column (c).

Purpose: To present the depreciation expense at the test year and the pro forma balance.

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The Empire District Electric Company
Test Year Ending September 30, 2023
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WP 6.4 - Amortization Expense - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g)	Missouri Test Year Test Allotations (h)	Total Missouri Test Year Ending Balance (i)	EXP ADJ.5 PISA Depreciation (j)	EXP ADJ.7 Reg. Asset/Liab. Amort. Expense (k)	EXP ADJ.16 Amortization Annualization (l)	Total Missouri Pro Forma Adjustments (m) = (j) thru (l)	Total Missouri Pro Forma Ending Balance (n) = (i) + (m)
AMORTIZATION EXPENSE														
1	403	403003	MO lat I Amrt O&M ER-2010-0130	TB 09-2023	\$ 84,729	\$ -	\$ 84,729	100.00%	\$ 84,729	\$ -	-	\$ -	\$ -	\$ 84,729
2	403	403009	MO lat II Amrt OM ER-2011-0004		44,828	-	44,828	100.00%	44,828	-	(0)	-	(0)	44,828
3	403	403011	MO PlmPt Amrt O&M ER-2011-0004		1,987	-	1,987	100.00%	1,987	-	0	-	0	1,987
4	403	403012	Def Deprec 5-22-11 tornado		201,258	-	201,258	100.00%	201,258	-	-	-	-	201,258
5	403	403013	Depreciation Expense-PISA		(8,246,019)	-	(8,246,019)	100.00%	(8,246,019)	8,246,019	-	-	8,246,019	-
6	403	403014	MO Stub Period Tx ER-2019-0374		(2,345,691)	-	(2,345,691)	100.00%	(2,345,691)	-	2,345,691	-	2,345,691	-
7	403	403017	PISA Deferred Deprec Amort		183,332	-	183,332	100.00%	183,332	-	3,076,108	-	3,076,108	3,259,440
8	403	403018	ARO RgAsst Amt-MO ER-2021-0312		1,133,275	-	1,133,275	100.00%	1,133,275	-	(1,133,275)	-	(1,133,275)	-
9	403	403XXX	Asbury Environmental Costs		-	-	-	100.00%	-	-	(335,384)	-	(335,384)	(335,384)
10	403	403XXX	Asbury AAO Amortization	-	-	-	100.00%	-	-	(1,049,140)	-	(1,049,140)	(1,049,140)	
11	403	403XXX	MO EADIT Tracker Amortization	-	-	-	100.00%	-	-	4,992,921	-	4,992,921	4,992,921	
12	403	403XXX	HLBV Paygo Amortization	-	-	-	100.00%	-	-	(335,409)	-	(335,409)	(335,409)	
13	403	403XXX	MO Property Tax Tracker Amortization Expense	-	-	-	100.00%	-	-	5,201,007	-	5,201,007	5,201,007	
14	403	403XXX	Interruptible Service Credit Amortization	-	-	-	100.00%	-	-	469,485	-	469,485	469,485	
15	403	403XXX	Storm Uri Amortization	-	-	-	100.00%	-	-	-	-	-	-	
16	404	404000	Amort Ltd-Term Elect/Gas Plant		7,601,269	(1,100,346)	6,500,923	86.98%	5,654,701	-	-	(4,984,932)	(4,984,932)	669,768
17	404	404001	Asbury Amortization Expense		215,838	-	215,838	0.00%	-	-	-	-	-	
18	404	404002	PISA Amortization		(2,318,083)	-	(2,318,083)	100.00%	(2,318,083)	2,318,083	-	-	2,318,083	-
19	404	404005	Amort of PISA Deferred Amort		9,702	-	9,702	100.00%	9,702	-	161,900	-	161,900	171,603
20	407	407491	Rate Ref Tax Reform Amort AR		(658,345)	-	(658,345)	0.00%	-	-	-	-	-	-
21	407	407494	Rate Ref Tax Reform Amort OK		-	-	-	0.00%	-	-	-	-	-	-
22	404	404003	Amortization Exp-Wind EDE		367,453	1,100,346	1,467,798	88.60%	1,300,537	-	-	(6,267)	(6,267)	1,294,271
23	421	421034	PISA Equity Return Amort		-	-	-	100.00%	-	-	4,229,511	-	4,229,511	4,229,511
24	431	431209	PISA Carrying Cost Amort		-	-	-	100.00%	-	-	2,492,036	-	2,492,036	2,492,036
25			Total Amortization Expense:	Schedule 6	\$ (3,724,466)	\$ -	\$ (3,724,466)		\$ (4,295,443)	\$ 10,564,101	\$ 20,115,451	\$ (4,991,199)	\$ 25,688,353	\$ 21,392,910

Source: See reference column (d).

Purpose: To present the amortization expense for the test year and the pro forma balance which is included in the operating income statement.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 6.5 - Taxes Other Than Income Taxes - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Test Year Allocations (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	EXP ADJ 12 Annualized Payroll & Taxes (h)	EXP ADJ 18 Franchise Taxes (i)	EXP ADJ 17 Annualized Non-Wind Property Tax (j)	EXP ADJ 20 Wind Expense Non-FAC (l)	Total Missouri Pro Forma Adjustments (m) = (h) thru (l)	Total Missouri Pro Forma Ending Balance (n) = (g) + (m)
PAYROLL TAXES													
1	408	408000	Payroll Taxes Contra Account	TB 09-2023	\$ (62,056)	88.27%	\$ (54,779)	\$ (24,911)	\$ -	\$ -	\$ -	\$ (24,911)	\$ (79,691)
2	408	408141	Federal Insurance Contribution Act		2,283,805	88.27%	2,016,011	916,800	-	-	-	916,800	2,932,811
3	408	408144	Payroll Taxes - Iatan		143,317	88.27%	126,512	-	-	-	-	-	126,512
4	408	408511	Federal Unemployment		13,600	88.27%	12,005	5,459	-	-	-	5,459	17,464
5	408	408512	State Unemployment		7,436	88.27%	6,564	2,985	-	-	-	2,985	9,549
6			Total Payroll Taxes:		2,386,102		2,106,313	900,333	-	-	-	900,333	3,006,646
PROPERTY TAXES													
7	408	408610	Property Taxes-Electric/Gas	TB 09-2023	28,485,886	87.00%	24,782,762	-	-	4,390,278	-	4,390,278	29,173,041
8	408	408611	Property Tax Tracker		232,841	Direct Assigned	232,841	-	-	-	-	-	232,841
9	408	408640	Property Taxes - Wind		4,721,014	88.60%	4,183,037	-	-	-	(122,081)	(122,081)	4,060,955
10			Total Property Taxes:		33,439,741		29,198,640	-	-	4,390,278	(122,081)	4,268,197	33,466,837
OTHER TAXES													
11	408	408910	Prov-Ecorp Franchise Tx-Ele/Ga	TB 09-2023	25,800	Direct Assigned	-	-	-	-	-	-	-
12	408	408930	Prov-City Tax Or Fee-Elect/Gas		12,358,180	Direct Assigned	11,321,145	-	(11,321,145)	-	-	(11,321,145)	-
13			Total Other Taxes:		12,383,980		11,321,145	-	(11,321,145)	-	-	(11,321,145)	-
14			Total Taxes Other Than Income Taxes:	Schedule 6	\$ 48,209,823		\$ 42,626,098	\$ 900,333	\$ (11,321,145)	\$ 4,390,278	\$ (122,081)	\$ (6,152,615)	\$ 36,473,483
					Check		-	-	-	-	-	-	-

Source: See reference column (d).

Purpose: To present the taxes other than income tax accounts and amounts for the test year and the pro forma balance.

The Empire District Electric Company

Test Year Ending September 30, 2023

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WP 6.6 - Interest on Customer Deposits - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	EXP ADJ 19 Customer Deposit Interest	Total Missouri Pro Forma Ending Balance
					(e)	(f)	(g) = (e) x (f)	(h)	(i) = (g) + (h)
INTEREST ON CUSTOMER DEPOSITS									
1			Total Interest Expense on Customer Deposits:	Schedule 6	\$ -	Direct Assigned	\$ -	\$ 1,499,528	\$ 1,499,528

Check

-

Source: See reference column (d).

Purpose: Test year level of interest on customer deposits is recorded in a FERC/GL account that is deemed a below the line account; this calculation is the pro forma interest on customer deposits to include in the cost of service.

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 7 - Explanation of Income Statement Adjustments - True-Up Direct

Line No.	Description	Reference		Adjustment Amount
		Sch/WP (b)	Witness (c)	
OPERATING REVENUES				
1	To remove FAC and EECR related revenues from the Revenue Requirement.	REV ADJ 1	Emery	\$ (61,240,674)
2	To remove the unbilled revenues for Missouri.	REV ADJ 2	Emery	3,043,488
3	To adjust revenues based on an annualized amount of customers.	REV ADJ 3	Emery	2,832,294
4	To normalize revenues for weather.	REV ADJ 4	Emery	8,879,403
5	To annualize revenues for large customer load growth.	REV ADJ 5	Emery	178,967
6	To reverse the amount of test year revenues being offset for the Asbury AAO liability.	REV ADJ 6	Emery	14,789,877
7	To remove the Missouri jurisdiction franchise fees from the revenue requirement.	REV ADJ 7	Emery	(11,321,242)
8	To remove MEEIA revenue recovered through EO-2022-0078.	REV ADJ 8	Emery	(3,314,624)
9	To annualize Non-FAC wind operating revenues in the Company's revenue requirement.	REV ADJ 9	Emery	(4,328,838)
10	To remove revenues credited to account 407450 for the MO Property Tax Tracker.	REV ADJ 10	Emery	(5,233,740)
11	To reclass the customer interruptible credit entries that were inadvertently left in the revenue account during the test year.	REV ADJ 12	Emery	365,712
12	To update revenues to reflect the update period (12 months' ending September 30, 2024)	REV ADJ 13	Emery	880,689
13	To normalize revenues for 365 billing days	REV ADJ 14	Emery	(7,568,593)
14	To update revenues to reflect number of customers as of March 31, 2025	REV ADJ 15	Emery	2,935,313
15	Total Adjustments to Operating Revenues:			<u>\$ (59,101,969)</u>
OPERATING EXPENSES				
16	To determine a normalized amount of fuel and purchased power revenues and expenses.	REV ADJ 11/EXP ADJ 1	Emery	\$ (19,737,972)
17	To normalize non-labor O&M generation expenses.	EXP ADJ 2	Emery	3,212,312
18	To adjust and normalize expected vegetation management costs as compared to test year balances.	EXP ADJ 3	Emery	350,210
19	An inventory adjustment was incorrectly made in the test year, causing account 587038 to have a large credit. A three year average was prepared, excluding the test year, to show a normal year. This entry is only normalizing the entries for project related to stores overhead and not the full account balance.	EXP ADJ 4	Emery	512,007
20	This adjustment is to reverse the test year amount of depreciation expense associated with the PISA Regulatory Asset, as the Company is seeking recovery of all of it's depreciation expense.	EXP ADJ 5	Emery	10,564,101
21	To annualize uncollectible expense and include the portion of expected uncollectible expense from the proposed rate case increase.	EXP ADJ 6	Emery	1,465,843
22	To annualize the amount of amortization expense related to the regulatory assets and liabilities to the true-up period.	EXP ADJ 7	Emery	28,684,948
23	To determine an annualized amount of rate case expense incurred throughout the current rate case docket	EXP ADJ 8	Emery	(860,893)
24	To reflect a normalized level of expected insurance premium expense at the update period.	EXP ADJ 9	Emery	1,572,128
25	To normalize the amount of injuries and damages and workers' comp claims paid out.	EXP ADJ 10	Emery	211,678
26	To remove non-recoverable expenses, such as donations, that were included in the test year.	EXP ADJ 11	Emery	(624,067)
27	To determine the amount of labor expense that needs to be added to the test year to incorporate an annualized amount of base salary at the true-up period, annualized overtime at the true-up period, and open positions at the true-up period that have since been filled. In addition, this includes annualized payroll taxes which are based off of the new annualized payroll amount.	EXP ADJ 12	Emery	12,489,286
28	To determine an annualized amount of employee benefits for active employees at the true-up period and to add additional employee benefit costs that are related to open positions at the true-up that have since been filled.	EXP ADJ 13	Emery	473,390

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Schedule 7 - Explanation of Income Statement Adjustments - True-Up Direct

Line No.	Description (a)	Reference		Adjustment Amount (d)
		Sch/WP (b)	Witness (c)	
29	To annualize the Public Service Commission Assessment for 2023-2024.	EXP ADJ 14	Emery	587
30	To annualize the amount of depreciation expense at the true-up period.	EXP ADJ 15	Emery	22,144,771
31	To annualize the amount of amortization expense at the true-up period.	EXP ADJ 16	Emery	(4,991,199)
32	To annualize the property taxes related to non-wind pro forma plant.	EXP ADJ 17	Emery	4,390,278
33	To remove the test year level of franchise fee expenses.	EXP ADJ 18	Emery	(11,321,145)
34	To include interest on customer deposits as an operating cost.	EXP ADJ 19	Emery	1,499,528
35	To include non-FAC operating expenses in the Company's revenue requirement for the wind projects.	EXP ADJ 20	Emery	(680,474)
36	Due to a refund being issued in the test year for the Moody's Investor invoices, a pro forma adjustment is being made for the budgeted amount of Moody's fees expected to be paid in 2024.	EXP ADJ 21	Emery	210,767
37	To reflect the balances in the Pension and OPEB accounts at the end of the true-up period	EXP ADJ 22	Fallert	(15,490,841)
38	To normalize expenses related to the LTM contracts for Riverton/Staline.	EXP ADJ 23	Emery	3,707,338
39	To annualize America Water expense incurred in operation of Stateline power plant.	EXP ADJ 24	Emery	501,625
40	To adjust and normalize test year balances for Dept 115 Wind O&M costs as compared to 2024 budget figures.	EXP ADJ 25	Emery	159,246
41	To calculate the expected on-going Customer First Expenses.	EXP ADJ 26	Emery	5,085,664
42	To estimate and annualize cybersecurity operational expenses.	EXP ADJ 27	Emery	1,074,406
43	Income Tax True-Up	EXP ADJ 28	Emery	(27,517,856)
44	To remove any severance related expenses from the test year.	EXP ADJ 29	Emery	(120,147)
45	Total Adjustments to Operating Expenses:			<u>\$ 16,965,519</u>

Source: See column (b).

Purpose: To provide a description for the income statement adjustments.

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Schedule 8 - Weighted Average Cost of Capital - True-Up Direct

Line No.	Description (a)	Capital Per Books 3/31/2025 (b)	Pro Forma Adjustments (c)	Adjusted Capital 3/31/2025 (d) = (b) + (c)	Capital Ratio (e)	Cost Rate (f)	Rate of Return (g) = (e) x (f)
<u>WEIGHTED AVERAGE COST OF CAPITAL</u>							
1	Long Term Debt	\$ 1,460,000,000	246,414,582	\$ 1,706,414,582	47.00%	4.53%	2.13%
2	Trust Preferred Stock	-	-	-	0.00%	0.00%	0.00%
3	Common Equity	1,963,895,400	(39,492,327)	1,924,403,073	53.00%	10.00%	5.30%
4	Total Capital	<u>\$ 3,423,895,400</u>	<u>\$ 206,922,255</u>	<u>\$ 3,630,817,656</u>	<u>100.00%</u>		<u>7.43%</u>

Footnote: The Pro Forma adjustments were calculated to impute the proposed Capital Ratio.

Source: The Long Term Debt detail can be seen at Schedule 9 - WACD. The Common Equity was obtained from WP - 03-25 Balance Sheet Consolidated.

Purpose: Presents the components of the capital of the utility outstanding as of the end of the test year with any pro forma adjustments, as well as, the ratios of the various components to the total capital and the effective cost of each component under present and proposed rates.

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Schedule 9 - Weighted Average Cost of Debt - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Amount Per Books (e)	Pro Forma Adjustments (e)	Interest Rate (f)	Annual Costs (g)
WEIGHTED AVERAGE COST OF DEBT								
1	224	224102	6.70% Sr. Notes, Series due 2033	TB 3-2025 	62,000,000	-	6.70%	4,154,000
2	224	224103	5.80% Sr. Notes, Series due 7-1-2035		40,000,000	-	5.80%	2,320,000
3	221	221801	5.875% Series, due 2037		80,000,000	-	5.88%	4,700,000
4	221	221803	5.20% Series, due 9-1-2040		50,000,000	-	5.20%	2,600,000
5	221	221804	3.58% Series, due 4-2-2027		88,000,000	-	3.58%	3,150,400
6	221	221805	3.73% Series, due 5-30-33		30,000,000	-	3.73%	1,119,000
7	221	221806	4.32% Series, due 5-30-43		120,000,000	-	4.32%	5,184,000
8	221	221807	4.27%, Series, due 12-1-2044		60,000,000	-	4.27%	2,562,000
9	221	221808	3.59% FMB Series due 8-20-2030		60,000,000	-	3.59%	2,154,000
10	223	223120	2.08% Note Payable to LUC, due 6-1-2033		90,000,000	-	2.08%	1,871,100
11	223	223121	2.079% Note Payable to LUC, due 6-15-2031		425,000,000	-	2.08%	8,835,750
12	221	221800	6.82% FMB Series due 6-1-2036 -EDG		55,000,000	-	6.82%	3,751,000
13	221	223122	5.931% Note Payable to LUCo, due 6-12-2034		300,000,000	-	5.93%	17,793,000
14			Placeholder [Financing Application/New Note]			246,414,582	6.27%	15,456,355
15			Premium, Discounts and Expense					1,479,037
16			Annual Amort Defer Fin Costs					164,235
17			Total Long Term Debt		<u>\$ 1,460,000,000</u>	<u>\$ 246,414,582</u>		<u>\$ 77,293,877</u>
18			Annual Cost Rate:	Schedule 8				<u>4.53%</u>

Source: The outstanding debt, interest balances, and premium, discounts and expenses for debt balances were obtained from Director Financial Reporting. The premium, discounts and expenses for the interest are the sum of the 428 accounts for the true-up period.

Purpose: This workpaper represents all outstanding debts of the company and yearly interest expense to calculate the annual cost rate for the weighted average cost of capital.

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Schedule 10 - Income Taxes - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Test Year Allocations (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	EXP ADJ 7 Excess ADIT Amortization (h)	EXP ADJ 28 Income Tax Update (i)	Total Missouri Pro Forma Adjustments (j) = (h) thru (i)	Total Missouri Pro Forma Ending Balance (k) = (g) + (j)
STATE INCOME TAXES											
1	409	409131	Prov-St Inc Taxes-Electric	TB 09-2023	\$ (234,578)	91.75%	\$ (215,233)	\$ -	\$ 941,397	\$ 941,397	\$ 726,164
			Total State Income Taxes:		(234,578)		(215,233)	-	941,397	941,397	726,164
FEDERAL INCOME TAXES											
2			Federal Income Taxes - On-System:								
3	409	409111	Prov-Fed Inc Taxes-Electric	TB 09-2023	(1,403,709)	91.75%	(1,287,949)	-	(28,459,253)	(28,459,253)	(29,747,202)
4			Total Federal Income Taxes - On-System:		(1,403,709)		(1,287,949)	-	(28,459,253)	(28,459,253)	(29,747,202)
5			Federal Deferred Taxes:								
6	410	410112	Def Tax-Ozark Beach Loss Gen	TB 09-2023	4	91.75%	4	-	-	-	4
7	410	410113	Prov For Def Tax-Repair Allow		-	91.75%	-	-	-	-	-
8	410	410118	Def Tax Ice Storm Expense		-	91.75%	-	-	-	-	-
9	410	410120	Deferred Tx Net Operating Loss		-	91.75%	-	-	-	-	-
10	410	410121	Fed Def Tx Asb 5-Yr Mtc		-	91.75%	-	-	-	-	-
11	410	410122	Loss On Reacquired Debt		-	91.75%	-	-	-	-	-
12	410	410124	Federal-Licensed Sftwr Purch		-	91.75%	-	-	-	-	-
13	410	410126	Fed Officers & Dir Def Compens		-	91.75%	-	-	-	-	-
14	410	410128	Def Inc Tax - Hedge Trans Loss		-	91.75%	-	-	-	-	-
15	410	410130	Fed Def Tx Exp - Misc		39,101,310	91.75%	35,876,735	-	-	-	35,876,735
16	410	410131	Fed Def Tx-Con In Aid Const-El		-	91.75%	-	-	-	-	-
17	410	410134	Fed Def Tx-Int Capitalized		(897)	91.75%	(823)	-	-	-	(823)
18	410	410136	Prov Def Fed Inc Pbp Costs Mo		-	91.75%	-	-	-	-	-
19	410	410137	Fed Postretirement Ben Pension		-	91.75%	-	-	-	-	-
20	410	410139	Deferred Tax Debit Fuel Costs		-	91.75%	-	-	-	-	-
21	410	410141	Prov Def Fed Inc Ld El Aftr 53		(37)	91.75%	(34)	-	-	-	(34)
22	410	410144	Def Tax Exp-Reg Plan Amort		-	100.00%	-	-	-	-	-
23	410	410298	Def Tax Disallow Plt 2006		-	91.75%	-	-	-	-	-
24			Total Federal Deferred Taxes:		39,100,380		35,875,882	-	-	-	35,875,882
25			Deferred Taxes - Prior Years:								
26	411	411003	Prov For Def Tax-Repair Allow	TB 09-2023	-	91.75%	-	-	-	-	-
27	411	411004	Nonutilized Iatan ITC Credits		(45,817)	91.75%	(42,039)	-	-	-	(42,039)
28	411	411103	DefTx-Net Operating Loss Elect		-	91.75%	-	-	-	-	-
29	411	411112	Def Tx-Ozark Beach Loss Gen Cr		2	91.75%	2	-	-	-	2
30	411	411116	Def Tax Cr-Iatan Def Charges		-	91.75%	-	-	-	-	-
31	411	411118	Def Tx Cr Ice Storm Expense		-	91.75%	-	-	-	-	-
32	411	411121	Fed Inc Def Asbury Unit #1		-	91.75%	-	-	-	-	-
33	411	411122	Loss On Reacquired Debt-Cr		-	91.75%	-	-	-	-	-
34	411	411124	Fed Def-Licensed Sftwr Purch		-	91.75%	-	-	-	-	-
35	411	411126	Fed Officers & Dir Def Comp-Cr		-	91.75%	-	-	-	-	-
36	411	411128	Def Inc Tax - Hedge Trans Gain		-	91.75%	-	-	-	-	-
37	411	411130	Fed Def Tx Exp - Misc		(13,512,595)	91.75%	(12,398,249)	8,388,389	-	8,388,389	(4,009,860)
38	411	411131	Fed Def Tx-Con Aid Cst-El-Cr		-	91.75%	-	-	-	-	-
39	411	411134	Fed Def Tx-Int Capitalized-Cr		-	91.75%	-	-	-	-	-
40	411	411136	Prov Def Inc Tax-Pbp Costs Mo		-	91.75%	-	-	-	-	-
41	411	411137	Fed Postretirement Ben Pen-Cr		-	91.75%	-	-	-	-	-
42	411	411139	Deferred Tax Credit Fuel Costs		-	91.75%	-	-	-	-	-
43	411	411141	Fed Inc Def Ld El After 53		-	91.75%	-	-	-	-	-
44	411	411181	DefTx CR Exp-EDIT TCJA 2017		116,478	0.00%	-	-	-	-	-

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Schedule 10 - Income Taxes - True-Up Direct

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Test Year Allocations (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	EXP ADJ 7 Excess ADIT Amortization (h)	EXP ADJ 28 Income Tax Update (i)	Total Missouri Pro Forma Adjustments (j) = (h) thru (i)	Total Missouri Pro Forma Ending Balance (k) = (g) + (j)
45	411	411182	DefTx Cr Exp-EDIT TCJA 2017-KS		-	0.00%	-	-	-	-	-
46	411	411183	DefTx Cr Exp-EDIT TCJA 2017-MO		-	100.00%	-	-	-	-	-
47	411	411XXX	DefTx Cr Exp-EDIT TCJA 2017-MO Asbury		-	100.00%	-	-	-	-	-
48	411	411184	DefTx Cr Exp-EDIT TCJA 2017-OK		-	0.00%	-	-	-	-	-
49	411	411185	DefTx Cr - EDIT TCJA 2017-FERC		-	0.00%	-	-	-	-	-
50	411	411210	Def Fed Inc Tax-Other CR		-	91.75%	-	-	-	-	-
51			<u>Total Deferred Taxes - Prior Years:</u>		(13,441,933)		(12,440,287)	8,388,389	-	8,388,389	(4,051,897)
52			<u>Investment Tax Credit - 12 Month Amortization:</u>								
53	411	411413	Federal Def Itc - Electric-10%:	TB 09-2023	7,222	91.75%	6,626	-	-	-	6,626
54			<u>Total Investment Tax Credit - 12 Month Amortization:</u>		7,222		6,626	-	-	-	6,626
55			<u>Total Federal Income Taxes:</u>		24,261,960		22,154,273	8,388,389	(28,459,253)	(20,070,864)	2,083,409
56			<u>Total Income Taxes:</u>	Schedule 6	\$ 24,027,382		\$ 21,939,040	\$ 8,388,389	\$ (27,517,856)	\$ (19,129,467)	\$ 2,809,572

Check - - -

Source: See reference column (d).

Purpose: To present the income tax amounts for the true-up period.

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Schedule 11 - Pro Forma Income Taxes - True-Up Direct

Line No.	Description (a)	Reference (b)	Adjusted Federal (c)	Adjusted State (d)	Total Taxes (e) = (c) + (d)
1	Net Operating Income/(Loss) Before Tax		\$ 77,634,161	\$ 77,634,161	
2	Effective Tax Rates		20.25%	3.60%	
3	Tax - Subtotal	Line 1 x Line 2	15,717,058	2,791,025	
4	Interest Synchronization - Tax Impact	Schedule 12	(11,627,823)	(2,064,861)	
5	Taxes - Total	Line 3 + Line 4	4,089,235	726,164	4,815,399
6	Deferred Taxes	Schedule 10	31,830,611	-	31,830,611
7	Current Taxes	Line 5 - Line 6	(27,741,375)	726,164	(27,015,212)
8	Taxes - Total	Line 6 + Line 7	4,089,235	726,164	4,815,399
9	Excess ADIT Amortization	Schedule 6	(2,005,827)	-	(2,005,827)
10	Adjusted Taxes - Total		\$ 2,083,409	\$ 726,164	2,809,572

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The Empire District Electric Company

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Schedule 12 - Interest Synchronization - True-Up Direct

Line No.	Description (a)	Source (b)	Amount (c)
1	Rate Base	Schedule 2	\$ 2,697,983,913
2	Weighted Cost of Debt	Schedule 8	<u>2.1288%</u>
3	Synchronized Interest Expense	Line 1 x Line 2	57,435,447
4	Change in State Income Tax Expense	Line 3 x Schedule 13 Column (c), Line 1	(2,064,861)
5	Change in Federal Income Tax Expense	Line 3 x Schedule 13 Column (c), Line 3	\$ (11,627,823)

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Schedule 13 - Gross Revenue Conversion Factor - True-Up Direct

Line No.	Description (a)	Rate (b)	Factor (c)
1	Effective State Income Tax	3.60%	3.60%
2	Federal Taxable Income		96.40%
3	Effective Federal Income Tax	20.25%	20.25%
4	Operating Income		76.16%
5	Gross Revenue Conversion Factor		1.3130

Source: The effective federal and state income tax rates were obtained from Schedule 14 Composite Tax Rate.

Purpose: The effective tax rates were used to determine the gross revenue conversion factor.

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Schedule 14 - Composite Tax Rate - True-Up Direct

2024				
	Statutory Rate	Apportionment	Gross-State	Federal, net
Federal	21.000%	100.000%		21.0000%
Oklahoma	0.000%	0.000%	0.0000%	0.000000%
Arkansas	0.000%	0.000%	0.0000%	0.000000%
Missouri	3.595%	100.000%	3.5951%	2.840128%
Kansas	0.000%		0.0000%	0.000000%
Total				23.8401%

Missouri:		50% State
	Federal	State
Income	100.000	100.000
Federal tax deduction		(10.12)
State tax deduction	(3.595)	
Taxable income	96.40	89.88
Tax rate	21.00%	4.00%
State tax	20.24503%	3.59510%