

Exhibit No. 150

Staff – Exhibit 150
Testimony of Matthew R. Young
Rebuttal
File No. ER-2024-0261

Exhibit No.:

Issue(s): Revenue Requirement, Pensions,
Customer First O&M, Discrete
Adjustments, EADIT Tracker,
Environmental Tracker, AAO
for Natural Gas Generation,
Onsolve

Witness: Matthew R. Young

Sponsoring Party: MoPSC Staff

Type of Exhibit: Rebuttal Testimony

Case No.: ER-2024-0261

Date Testimony Prepared: August 18, 2025

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

REBUTTAL TESTIMONY

OF

MATTHEW R. YOUNG

**THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty**

CASE NO. ER-2024-0261

*Jefferson City, Missouri
August 2025*

**TABLE OF CONTENTS OF
REBUTTAL TESTIMONY OF
MATTHEW R. YOUNG
THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty
CASE NO. ER-2024-0261**

ERRORS AND OMISSIONS.....1

ONGOING PENSION FUNDING.....2

DISCRETE ADJUSTMENTS.....3

ADDITIONAL COSTS DRIVEN BY CUSTOMER FIRST.....8

EADIT AND EADIT TRACKER.....9

WIND FARM ENVIRONMENTAL TRACKER.....12

ACCOUNTING AUTHORITY ORDER FOR NATURAL GAS INVESTMENT.....13

ONSOLVE.....13

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23

OF

MATTHEW R. YOUNG

**THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty**

CASE NO. ER-2024-0261

Q. Please state your name and business address.

A. My name is Matthew R. Young. My business address is 615 E. 13th Street, Kansas City, Missouri 64105.

Q. Are you the same Matthew R. Young that filed direct testimony in this case?

A. Yes.

Q. What is the purpose of your rebuttal testimony?

A. I will begin my rebuttal testimony by identifying changes to the Staff of the Missouri Public Service Commission's ("Staff") direct revenue requirement on the account of errors and omissions. I will also provide testimony responding to the direct testimony of various Empire District Electric, d/b/a Liberty ("Empire"), The Office of the Public Counsel ("OPC"), and The Empire District Electric Retirees and Spouses Association, LLC. witnesses regarding discrete adjustments, excess accumulated deferred income tax tracker, request for a natural gas investment Accounting Authority Order ("AAO"), request for a wind farm environmental tracker, additional costs driven by Customer First issues, and ongoing pension funding.

ERRORS AND OMISSIONS

Q. After Staff filed its direct case, were errors and omissions in Staff's accounting schedules identified?

1 A. Yes. Staff and Empire identified several items that needed corrections for
2 various reasons. It is my understanding that the need for each correction has been fully
3 communicated and is agreed to by Staff and Empire so will not require explanatory testimony.
4 However, should disagreements persist, the parties are not prohibited from supporting their
5 position. The most material adjustments and accounting schedule corrections are related to the
6 following issues:

- 7 - Asbury retirement amortization expense,
- 8 - Local tax expense,
- 9 - Customer Collaborative amortization,
- 10 - Allocation of payroll-related accounts to Missouri jurisdiction,
- 11 - Incorrect entry of adjustments,
- 12 - Common plant removal,
- 13 - Test year interdepartmental sales revenue account,
- 14 - Accumulated deferred income taxes,
- 15 - Transmission revenue and expenses.

16 Q. What is Staff's direct revenue requirement after the correction of these errors
17 and omissions?

18 A. Staff's direct revenue requirement at the low, mid, and high points of its
19 recommended range for the rate of return is \$105,075,778, \$113,995,474, and \$122,881,637
20 respectively. I have attached Staff's accounting schedules supporting the revised revenue
21 requirement as Schedule MRY-r1.

22 **ONGOING PENSION FUNDING**

23 Q. Whose testimony are you responding to on this issue?

24 A. William L. Gipson, on behalf of The Empire District Electric Retirees and
25 Spouses Association, LLC., offers direct testimony on this topic. Mr. Gipson is concerned with
26 a current trend of corporations purchasing annuity instruments to relieve their pension liabilities
27 because doing so increases risk for beneficiaries of the pension plans.

1 Q. Does Staff believe there is a current concern with how Empire's qualified
2 pensions are funded?

3 A. No. Staff has not received any indication that Empire, or its affiliates, are
4 changing the way its pension obligations are satisfied.

5 Q. How does Empire currently fund its pensions?

6 A. Empire currently funds its pension with cash contributions to an external trust.
7 The trust manages the assets and disburses pension payments to beneficiaries and the balance
8 is unavailable for any use other than pension disbursements. The amount of cash contributed to
9 the trust in any given year is equal to the greater of:

- 10 - The minimum contribution required by federal pension regulations,
- 11 - The amount required to maintain the required funded status,
- 12 - The minimum contribution required by any applicable regulatory order, or
- 13 - The value of benefits expected to be earned by current participants.

14 Q. Is Empire's approach to pension funding consistent with prior stipulations?

15 A. Yes. Empire, like other large utilities operating in Missouri, has routinely
16 entered into agreements with parties to a rate case to articulate how it funds its pensions. In the
17 current case, Empire and Staff's revenue requirements reflect prior stipulations and includes
18 the cost of pension funding under the historical approach.

19 Q. Would Staff share Mr. Gipson's concern if Empire or its affiliates were to
20 consider increasing the risk for pension beneficiaries through purchasing financial instruments?

21 A. Yes. Staff would require Empire to supply thorough justification for pursuing
22 any major change to pension funding so that total risks and savings could be properly vetted.

23 **DISCRETE ADJUSTMENTS**

24 Q. What is a discrete adjustment?

1 A. For ratemaking purposes, a discrete adjustment is the recognition of an
2 out-of-period event in a utility's revenue requirement. In this docket, the true-up date ordered
3 by the Commission is March 31, 2025, so adjustments for investments, costs, or revenues
4 related to events beyond that date are considered discrete adjustments. Adjustments of this
5 nature have also been referred to as "out-of-period" or "isolated" adjustments in other cases
6 before the Commission.

7 Q. When is a discrete adjustment appropriate?

8 A. The need for a discrete adjustment is evaluated on a case-by-case basis and may
9 be appropriate if certain criteria apply. The Commission stated on pages 112 and 113 in its
10 Amended Report and Order for Empire's Case No. ER-2019-0374:

11 The criteria for determining whether an event outside the test year should
12 be included is whether the proposed adjustment: 1) is known and
13 measurable; 2) promotes the proper relationship of investment, revenues
14 and expenses; and; 3) is representative of the conditions anticipated
15 during the time the rates will be in effect.

16 When setting rates, the choice of method to adjust the test year for known
17 and measurable changes is a factual determination within the
18 Commission's expert discretion. The Commission is not required to
19 recognize and incorporate all known and measurable events outside the
20 test year so long as the results are rates that are just and reasonable.
21

22 Q. Are any witnesses recommending discrete adjustments to the revenue
23 requirement in this case?

24 A. Yes. First, The direct testimony of OPC's witness John A. Robinett supports a
25 discrete adjustment to capture the additional depreciation reserve that Empire will accrue
26 through January 2, 2026. Second, the direct testimony of Empire's witness Charlotte T. Emery
27 recommends capturing the amortization of unprotected Excess Accumulated Deferred Income
28 Taxes ("EADIT") through December 31, 2025. Third, the direct testimony of Empire's witness

Colin Penny supports a normalized Customer First Operations & Maintenance (“O&M”) cost of \$5,165,203 which is based on forecasted O&M during the 2025 – 2028 timeframe.

Q. Do any of the three discrete adjustments you have identified meet the Commission’s criteria?

A. No. While the first two discrete adjustments to capture depreciation and amortization expense past the true-up date are arguably known and measurable and represent conditions anticipated when rates change, they do not promote the proper relationship of investment, revenues, and expenses. The third discrete adjustment to normalize projected Customer First O&M costs fails to meet any of the Commission’s criteria.

Q. Does focusing on a single issue lead to rates that are not balanced?

A. Generally, yes. The relationship between investment, revenues, and expenses is often referred to as the “matching principle.” The accounting profession recognizes that the fundamental reason companies acquire assets, incur liabilities, and pay expenses is because doing so is necessary in the production of earnings. The matching principle in accounting generally states that when a business’ revenues reported in a period are tied to the realized assets, liabilities, and expenses related to that period’s revenues, then the financial statements accurately portray the business’ economic position. For ratemaking purposes, the matching principle is used to adjust a utility’s rate base, expenses, and revenues to reflect a holistic calculation of its cost of service at a single point in time. The ratemaking matching principle is violated when investments, costs, or revenues from one time period are recognized in another time period for ratemaking purposes.

1 Q. What time period was used in this case?

2 A. In Staff's direct filing, historical costs through September 30, 2024, were
3 analyzed to adjust Empire's test year rate base, revenues, and expenses in order to reflect the
4 investment and net income expected when rates become effective. The parties intend to true-up
5 the major cost of service elements using actual costs through March 31, 2025. Since OPC's and
6 Empire's discrete adjustment reach beyond the true-up date, they violate the ratemaking
7 matching principle.

8 Q. Why is the matching principle important for ratemaking purposes?

9 A. The anticipated outcome of a rate case is customer rates that recover the total
10 ongoing cost of service approved by the Commission, when contemplating all relevant factors.
11 However, each stakeholder involved in the rate proceeding has an incentive to offer
12 recommendations on cost recovery that tilts the ongoing cost of service to their advantage.
13 Utilities have an incentive to maximize rates (within reason) to boost shareholder earnings
14 while consumer advocates work to minimize rates (within reason) to protect ratepayers. One of
15 the means of achieving a party's end is for a witness to "shop" past and future financial
16 experience to find a time period that is most supportive of its party's objective, and at the same
17 time ignore time periods that are detrimental to its party's interests. In other words, different
18 time periods can provide levers a party can use to move the revenue requirement in a desired
19 direction. A utility is more likely to inform the Commission of increases to its cost of service
20 than it is to communicate decreases and the opposite can be true for other parties providing the
21 Commission with recommendations. The matching principle is important for ratemaking
22 because honoring the matching principle is a reasonable and fair way for the Commission to
23 eliminate biased recommendations from the record it considers.

1 Q. Are rate cases in Missouri organized around the recognition of the matching
2 principle?

3 A. Yes. In the early portion of a large rate case, the Commission establishes a
4 test year period and update period in which to recognize changes in test year costs, as well as a
5 true-up date (if necessary) in which to recognize any major events that impact a utility's cost of
6 service. The Commission orders these items to allow for the proper recognition of ongoing rate
7 base, costs, and revenues in a utility's cost of service.

8 Q. Should the Commission routinely allow discrete adjustments that would
9 otherwise not be considered as part of the test year, update period, or true-up?

10 A. No. While some circumstances may justify exceptions, the Commission should
11 approve discrete adjustments sparingly. Each case is already organized in a best effort to fairly
12 capture a utility's cost of service at a point in time, and discrete adjustments present an
13 opportunity for bias in the revenue requirement. As the Commission recognized in a complaint
14 against the Southwestern Bell Telephone Company:

15 Ordinarily, a[n out-of-period] change which occurs in the normal course
16 of business does not allow for accurate matching. Examining other items
17 does not provide an answer, both because of the time constraints on Staff
18 in auditing the company and preparing its case, and because the effect is
19 to create a new test year. At some point a line must be drawn and heeded;
20 otherwise, the concept of a test year becomes eviscerated.

21 Q. What is Staff's recommendation on discrete adjustments?

22 A. Staff recommends the Commission adopt Staff's accounting schedules that
23 measure accumulated depreciation reserve and the balance of EADIT at the ordered cut-off
24 dates in this case. Staff also recommends that the Commission adopt Staff's methodology of
25 annualizing Customer First O&M costs using known-and-measurable expenses through the
26 September 30, 2024, update period.

ADDITIONAL COSTS DRIVEN BY CUSTOMER FIRST

Q. Please summarize the testimony you are responding to on this issue.

A. The direct testimony of OPC's witness Geoff Marke presents a recommendation to exclude various costs associated with the roll-out of Customer First. Specifically, I will respond to Dr. Marke's recommendation to exclude increased costs for external customer service representatives, extra meter reads, and excessive postage incurred in Empire's reaction to the SAP go-live.

Q. Does Staff recommend including these costs in the revenue requirement?

A. No. Staff generally agrees that rates should not include these one-time costs incurred for Customer First's shortcomings. Fortunately, the test year ordered by the Missouri Public Service Commission ("Commission") is the twelve months ending September 30, 2023, which is prior to SAP's go-live date of April 2024. Therefore, any costs that are driven by the go-live date are not captured in the test year.

Q. If the one-time costs were incurred during the update and true-up periods ordered by the Commission, would they automatically be included in the revenue requirement?

A. No, they would not automatically be included in the revenue requirement. For example, the income statement in Staff's accounting schedules have postage expense embedded in the test year cost of service but Staff (and Empire) is not recommending an affirmative adjustment to the test year postage costs to recognize actual changes through the update or true-up period. The result is that the test year postage, based on the costs recorded during the 12-months ending September 30, 2023, is in the revenue requirement unadjusted.

1 Q. Since Staff updated its case through September 30, 2024, and postage is based
2 on costs through a different time period (September 30, 2023), did Staff violate the ratemaking
3 matching principle?

4 A. No. Updating a revenue requirement means making adjustments to the major
5 types of utility costs such as payroll, property taxes, and rate base investments because those
6 items are likely to materially fluctuate in between the end of the test year and the final cut-off
7 date. When a cost is left unadjusted, it is assumed that any fluctuations of costs will be
8 immaterial over the course of the rate case. Continuing the example of postage, it is assumed
9 that the test year postage expense is a fair representation of ongoing postage costs Empire will
10 incur under normal operations at the time rates become effective.

11 Q. Did Staff's adjustments to the test year intend to recognize the one-time costs
12 identified above?

13 A. No. It was not Staff's intent to include the external customer service
14 representatives, extra meter reads, and excessive postage costs driven by Customer First's
15 go-live. Staff will review its accounting schedules to ensure that the additional costs described
16 by Dr. Marke are not embedded in the adjustments to the test year.

17 **EADIT AND EADIT TRACKER**

18 Q. What is the current Commission-approved ratemaking methodology for
19 Empire's EADIT?

20 A. EADIT created by recent federal and state tax reform is currently separated into
21 two categories; protected and unprotected. Protected EADIT is subject to (i.e. protected by) the
22 Internal Revenue Service's ("IRS") regulations on how fast the EADIT can be returned to
23 ratepayers through the rate setting process. Generally, only EADIT generated by tax accelerated

1 depreciation is protected and the EADIT resulting from other tax deductions is unprotected.
2 In Empire's prior rate case, paragraph six of the *Non-Unanimous Partial Stipulation and*
3 *Agreement* indicates that protected EADIT was amortized with the Average Rate Assumption
4 Method ("ARAM") and unprotected EADIT was amortized over a three year period in Case
5 No. ER-2021-0312. Additionally, a tracker was established to capture the differences between
6 the amortization recognized in rates and the actual amortization expense incurred.

7 Q. What is ARAM amortization?

8 A. ARAM amortization is a methodology outlined by the IRS that recognizes
9 amortization of EADIT assets in correlation to the plant depreciation that originated the
10 deferred taxes. The goal of ARAM amortization is to prevent passing the tax benefits of
11 accelerated depreciation to ratepayers faster than it would have been absent tax reform. Of the
12 methodologies approved for use by the IRS, the ARAM is the preferred method.

13 Q. Has Empire identified issues with the ARAM recognized in Empire's
14 prior cases?

15 A. Yes. The direct testimony of Empire witness Michael D. McCuen explains how
16 the cost of removal component of regulated depreciation expense has complicated the proper
17 implementation of ARAM amortization and created a possible normalization violation.
18 Mr. McCuen recommends correcting the ARAM amortization on a prospective basis to resolve
19 the discrepancy.

20 Q. Is Mr. McCuen's recommendation the appropriate solution to the issue?

21 A. Yes. The IRS typically requires inadvertent normalization violations to be
22 corrected on a prospective basis.

1 Q. Is the cost of removal issue the only IRS violation concern identified by
2 Mr. McCuen?

3 A. No. Mr. McCuen also describes a possible violation with the current EADIT
4 tracker. In support, Mr. McCuen offers several Private Letter Rulings (“PLR”) from the IRS
5 that indicate Empire could be in violation of the federal regulations.

6 Q. What is a PLR?

7 A. When taxpayers are not clear on how to apply IRS tax regulations to a particular
8 situation, they can request the IRS to examine the facts and circumstances and issue a PLR on
9 what course of action would comply with the tax code.

10 Q. Do the PLRs supplied by Mr. McCuen show that Empire is violating IRS
11 regulations?

12 A. No. PLRs are specific to the taxpayer that requested an IRS ruling and are not
13 considered to be a broad interpretation of the tax code. On the other hand, firms and regulators
14 can refer to the body of available PLRs to derive the IRS’ general disposition on an issue.
15 With regard to Empire’s EADIT tracker the IRS has not found Empire to have violated
16 normalization or consistency rules, but the Commission may determine that the IRS has a
17 narrow set of circumstances where an EADIT tracker would comply with the tax code.

18 Q. What is Empire’s interpretation of the PLRs?

19 A. Mr. McCuen explains that the IRS’s Consistency Rule precludes tracking
20 ARAM amortization without making similar adjustments to ADIT, book depreciation, and tax
21 expense. In other words, the IRS does not approve of an EADIT tracker unless all revenue
22 requirement components affected related to EADIT are also tracked.

1 Q. What is Empire's recommendation to correct the issue?

2 A. Empire proposes that the EADIT tracker be terminated or amended to include
3 additional revenue requirement components.

4 Q. What is Staff's recommendation?

5 A. Staff is opposed to expanding the tracker to include ADIT, book depreciation,
6 and income tax expense. Staff recommends including an annualized amount of ARAM
7 amortization in rates that reflects the correct book depreciation and terminating the
8 EADIT tracker.

9 **WIND FARM ENVIRONMENTAL TRACKER**

10 Q. What is Empire's request on environmental costs?

11 A. The direct testimony of Empire witness Shaen T. Rooney requests authorization
12 to track Empire's environmental compliance costs related to the protection of tri-color bats and
13 eagles at Empire's wind farms.

14 Q. Does Empire's request satisfy Staff's criteria for trackers?

15 A. No. As discussed in Staff witness Karen Lyons rebuttal testimony, it is Staff's
16 position that trackers may be appropriate: (1) when the applicable costs demonstrate significant
17 fluctuation and up-and-down volatility over time, and for which accurate estimation is difficult;
18 (2) new costs for which there is little or no historical experience, and for which accurate
19 estimation is accordingly difficult; and (3) costs imposed upon utilities by newly promulgated
20 Commission rules. In addition, the costs should be material in nature.

21 Q. Why does Empire's request not qualify for a new cost tracker.

22 A. Currently, Empire incurs costs in order to maintain compliance with the
23 protection of the gray bat and Staff made no adjustment to exclude current environmental

1 compliance costs from the revenue requirement. Empire has not shown that future cost increases
2 driven by additional government regulations will result in expense volatility or will be a new
3 cost to Empire's operations. Instead, Empire has requested a tracker to address the risk of an
4 existing cost increasing above current levels. Ms. Lyons' rebuttal testimony on tracker policy
5 explains the detrimental attributes associated with trackers justifies the limited use for
6 ratemaking purposes.

7 **ACCOUNTING AUTHORITY ORDER FOR NATURAL GAS INVESTMENT**

8 Q. Please describe Empire's request for an Accounting Authority Order ("AAO")
9 related to natural gas generation.

10 A. The direct testimony of Charlotte T. Emery describes Empire's request for an
11 AAO that would capture the "return on" and "return of" any natural gas generating units that
12 are placed into service in between rate cases. Empire's request also contains several details on
13 how the AAO is intended to function.

14 Q. Does Staff recommend the Commission approve the AAO as Empire requested?

15 A. No. One component of Empire's request includes the condition that if the Plant
16 In Service Accounting ("PISA") statute is amended so that new gas generation is eligible for
17 PISA deferral, no construction accounting will be applied. Since the PISA legislation was
18 indeed amended in the 2025 session to allow for the deferral of new gas generation, Empire's
19 request for an AAO is no longer as relevant.

20 **ONSOLVE**

21 Q. What is Onsolve?

22 A. The direct testimony of Empire witness Colin Penny describes the new text
23 messaging system called Onsolve.

Rebuttal Testimony of
Matthew R. Young

1 Q. Did Staff include the cost of Onsolve in its direct revenue requirement?

2 A. Yes. The investment in Onsolve is included in Staff's rate base and amortization
3 expense. However, due to the circumstances described in the rebuttal testimony of Staff witness
4 Charles Tyrone Thomason, it is now Staff's position that Onsolve was not a used and useful
5 asset as of March 31, 2025. As such, Staff intends to remove Onsolve's cost from Staff's true-up
6 revenue requirement.

7 Q. Does this conclude your rebuttal testimony?

8 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Request of The Empire)
District Electric Company d/b/a Liberty for)
Authority to File Tariffs Increasing Rates)
for Electric Service Provided to Customers)
in Its Missouri Service Area)

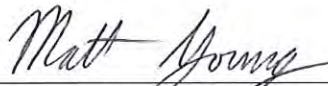
Case No. ER-2024-0261

AFFIDAVIT OF MATTHEW R. YOUNG

STATE OF MISSOURI)
)
COUNTY OF Jackson) ss.

COMES NOW MATTHEW R. YOUNG and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Rebuttal Testimony of Matthew R. Young*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.



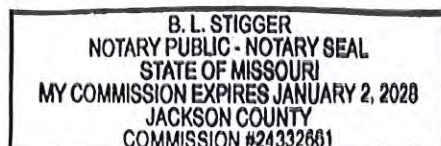
MATTHEW R. YOUNG

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 14th day of August 2025.



Notary Public





MISSOURI PUBLIC SERVICE COMMISSION

Staff Post Direct

STAFF ACCOUNTING SCHEDULES

EMPIRE ELECTRIC CASE NO. ER-2024-0261

Test Year 12 Months Ending Sep 30, 2023

Update Period Sep 30, 2024

True-up Date Mar 31, 2025

CASE NO. ER-2024-0261

Jefferson City, MO

July 2025

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

Line Number	<u>A</u> Description	<u>B</u> 6.76% Return	<u>C</u> 7.02% Return	<u>D</u> 7.29% Return
1	Net Orig Cost Rate Base	\$2,550,135,103	\$2,550,135,103	\$2,550,135,103
2	Rate of Return	6.76%	7.02%	7.29%
3	Net Operating Income Requirement	\$172,338,130	\$179,121,490	\$185,879,348
4	Net Income Available	\$78,802,362	\$78,802,362	\$78,802,362
5	Additional Net Income Required	\$93,535,768	\$100,319,128	\$107,076,986
6	Income Tax Requirement			
7	Required Current Income Tax	\$36,844,833	\$38,968,210	\$41,083,605
8	Current Income Tax Available	\$7,565,572	\$7,565,572	\$7,565,572
9	Additional Current Tax Required	\$29,279,261	\$31,402,638	\$33,518,033
10	Revenue Requirement	\$122,815,029	\$131,721,766	\$140,595,019
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Customer First Rev Rqmt Disallowance	-\$17,739,251	-\$17,726,292	-\$17,713,382
13	Gross Revenue Requirement	<u>\$105,075,778</u>	<u>\$113,995,474</u>	<u>\$122,881,637</u>

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,894,647,786
2	Less Accumulated Depreciation Reserve		\$1,112,117,312
3	Net Plant In Service		\$2,782,530,474
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$4,421,664
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$63,362,542
8	Prepayments		\$8,821,625
9	Riverton Environmental Costs		\$0
10	Regulatory Asset/Carrying Costs- Iatan 1		\$3,544,376
11	Regulatory Asset/Carrying Costs- Iatan 2		\$1,938,945
12	Regulatory Asset/Carrying Costs- Plum Point		\$91,650
13	People Soft Cost ER-2011-0004		-\$62,606
14	Asbury Environmental Trueup		-\$1,006,152
15	Fuel Inventory		\$20,738,594
16	EADIT Tracker		\$3,912,289
17	Customer Demand Program		\$1,868,425
18	Solar rebate combination of ER-2016-0023, ER-2019-0374 and ER-2021-0312		\$11,198,496
19	Solar Initiative ER-2024-0261 (7/1/22-9/30/24)		\$6,005,722
20	Low Income Pilot Program (LIPP)		\$322,915
21	Plant-in-Service Accounting (PISA)		\$173,443,558
22	Prepaid Pension Asset		\$30,508,886
23	TOTAL ADD TO NET PLANT IN SERVICE		\$320,267,601
24	SUBTRACT FROM NET PLANT		
25	Federal Tax Offset	87.6603%	\$28,837,637
26	State Tax Offset	87.6603%	\$5,322,013
27	City Tax Offset	0.0000%	\$0
28	Interest Expense Offset	12.6219%	\$6,369,916
29	Contributions in Aid of Construction		\$0
30	Customer Deposits		\$15,788,735
31	Customer Advances for Construction		\$8,208,458
32	SAP CIS ADIT		-\$2,537,303
33	Asbury AAO Trueup		\$3,250,131
34	Pension Tracker Liability		\$23,567,325
35	OPEB Tracker Liability		\$6,935,316
36	Deferred Income Taxes - Accumulated		\$374,352,871
37	Excess ADIT due to TCJA		\$82,567,873
38	TOTAL SUBTRACT FROM NET PLANT		\$552,662,972
39	Total Rate Base		\$2,550,135,103

Accounting Schedule: 02
Sponsor: Staff
Page: 1 of 1

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Organization	\$29,940	P-2	-\$1,780	\$28,160	87.5040%	\$0	\$24,641
3	302.000	Franchises and Consents	\$1,079,798	P-3	-\$64,205	\$1,015,593	87.5040%	\$0	\$888,684
4	303.000	Misc Intangible	\$250,074,112	P-4	-\$67,016,346	\$183,057,766	87.5040%	\$0	\$160,182,868
5	303.100	Misc Intangible- NR	\$20,728,112	P-5	\$0	\$20,728,112	87.5040%	\$0	\$18,137,927
6	303.200	Misc Intangible- NF	\$11,897,500	P-6	\$0	\$11,897,500	87.5040%	\$0	\$10,410,788
7	303.300	Misc Intangible- KP	\$11,736,957	P-7	\$0	\$11,736,957	87.5040%	\$0	\$10,270,307
8		TOTAL INTANGIBLE PLANT	\$295,546,419		-\$67,082,331	\$228,464,088		\$0	\$199,915,215
9		PRODUCTION PLANT							
10		STEAM PRODUCTION							
11		PRODUCTION-ASBURY-STEAM							
12	310.000	Land and Land Rights - Asbury	\$0	P-12	\$0	\$0	88.4300%	\$0	\$0
13	311.000	Structures and Improvements - Asbury	\$0	P-13	\$0	\$0	88.4300%	\$0	\$0
14	312.000	Boiler Plant Equipment - Asbury	\$0	P-14	\$0	\$0	88.4300%	\$0	\$0
15	314.000	Turbogenerator Units - Asbury	\$0	P-15	\$0	\$0	88.4300%	\$0	\$0
16	315.000	Accessory Electric Equipment - Asbury	\$0	P-16	\$0	\$0	88.4300%	\$0	\$0
17	316.000	Misc Power Equip - Asbury	\$0	P-17	\$0	\$0	88.4300%	\$0	\$0
18		TOTAL PRODUCTION-ASBURY-STEAM	\$0		\$0	\$0		\$0	\$0
19		PRODUCTION- IATAN- STEAM							
20	310.000	Land & Land Rights - Iatan	\$128,856	P-20	\$0	\$128,856	88.4300%	\$0	\$113,947
21	311.000	Structures & Improvements - Iatan	\$4,784,475	P-21	\$0	\$4,784,475	88.4300%	\$0	\$4,230,911
22	312.000	Boiler Plant Equipment - Iatan	\$82,115,314	P-22	\$0	\$82,115,314	88.4300%	\$0	\$72,614,572
23	312.000	Unit Train - Iatan	\$329,005	P-23	\$0	\$329,005	88.4300%	\$0	\$290,939
24	314.000	Turbo Generator Units - Iatan	\$16,115,770	P-24	\$0	\$16,115,770	88.4300%	\$0	\$14,251,175
25	315.000	Accessory Electric Equipment - Iatan	\$9,415,091	P-25	\$0	\$9,415,091	88.4300%	\$0	\$8,325,765
26	316.000	Misc. Power Plant Equipment - Iatan	\$1,700,856	P-26	\$0	\$1,700,856	88.4300%	\$0	\$1,504,067
27		TOTAL PRODUCTION- IATAN- STEAM	\$114,589,367		\$0	\$114,589,367		\$0	\$101,331,376
28		PRODUCTION- IATAN 2- STEAM							
29	311.000	Structures & Improvements - Iatan 2	\$21,268,180	P-29	\$0	\$21,268,180	88.4300%	\$0	\$18,807,452
30	312.000	Boiler Plant Equipment - Iatan 2	\$145,765,285	P-30	\$0	\$145,765,285	88.4300%	\$0	\$128,900,242
31	314.000	Turbo Generator Units - Iatan 2	\$51,673,090	P-31	\$0	\$51,673,090	88.4300%	\$0	\$45,694,513
32	315.000	Accessory Electric Equipment - Iatan 2	\$12,989,937	P-32	\$0	\$12,989,937	88.4300%	\$0	\$11,487,001
33	316.000	Misc. Power Plant Equipment - Iatan 2	\$437,169	P-33	\$0	\$437,169	88.4300%	\$0	\$386,589
34		TOTAL PRODUCTION- IATAN 2- STEAM	\$232,133,661		\$0	\$232,133,661		\$0	\$205,275,797
35		PRODUCTION- IATAN- COMMON STEAM							
36	310.000	Land & Land Rights - Iatan Common	\$0	P-36	\$0	\$0	88.4300%	\$0	\$0
37	311.000	Structures & Improvements - Iatan Common	\$20,792,062	P-37	\$0	\$20,792,062	88.4300%	\$0	\$18,386,420
38	312.000	Boiler Plant Equipment - Iatan Common	\$41,804,935	P-38	\$0	\$41,804,935	88.4300%	\$0	\$36,968,104
39	314.000	Turbo Generator Units - Iatan Common	\$1,298,204	P-39	\$0	\$1,298,204	88.4300%	\$0	\$1,148,002
40	315.000	Accessory Electric Equipment - Iatan Common	\$5,179,395	P-40	\$0	\$5,179,395	88.4300%	\$0	\$4,580,139
41	316.000	Misc. Power Plant Equipment - Iatan Common	\$871,880	P-41	\$0	\$871,880	88.4300%	\$0	\$771,003
42		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$69,946,476		\$0	\$69,946,476		\$0	\$61,853,668
43		PRODUCTION- PLUM POINT- STEAM							
44	310.000	Land & Land Rights - Plum Point	\$956,529	P-44	\$0	\$956,529	88.4300%	\$0	\$845,859
45	311.000	Structures & Improvements - Plum Point	\$20,725,622	P-45	\$0	\$20,725,622	88.4300%	\$0	\$18,327,668
46	312.000	Boiler Point Equipment - Plum Point	\$54,615,089	P-46	\$0	\$54,615,089	88.4300%	\$0	\$48,296,123
47	312.000	Train Lease	\$5,196,478	P-47	\$0	\$5,196,478	88.4300%	\$0	\$4,595,245
48	312.000	Unit Train - Plum Point	\$12,311	P-48	\$0	\$12,311	88.4300%	\$0	\$10,887
49	314.000	Turbo Generator Units - Plum Point	\$17,239,777	P-49	\$0	\$17,239,777	88.4300%	\$0	\$15,245,135
50	315.000	Accessory Electric Equipment - Plum Point	\$5,464,597	P-50	\$0	\$5,464,597	88.4300%	\$0	\$4,832,343

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51	316.000	Misc. Power Plant Equipment - Plum Point	\$2,855,235	P-51	\$0	\$2,855,235	88.4300%	\$0	\$2,524,884
52		TOTAL PRODUCTION- PLUM POINT-STEAM	\$107,065,638		\$0	\$107,065,638		\$0	\$94,678,144
53		TOTAL STEAM PRODUCTION	\$523,735,142		\$0	\$523,735,142		\$0	\$463,138,985
54		NUCLEAR PRODUCTION							
55		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
56		HYDRAULIC PRODUCTION							
57		PRODUCTION- HYDRO							
58	330.000	Land & Land Rights - Hydro	\$226,488	P-58	\$0	\$226,488	88.4300%	\$0	\$200,283
59	331.000	Structures & Improvements - Hydro	\$3,438,111	P-59	\$0	\$3,438,111	88.4300%	\$0	\$3,040,322
60	332.000	Reservoirs, Dams, Waterways - Hydro	\$4,771,430	P-60	\$0	\$4,771,430	88.4300%	\$0	\$4,219,376
61	333.000	Water Wheels, Turbines & Generators	\$7,986,215	P-61	\$0	\$7,986,215	88.4300%	\$0	\$7,062,210
62	334.000	Accessory Electric Equipment - Hydro	\$2,591,493	P-62	\$0	\$2,591,493	88.4300%	\$0	\$2,291,657
63	335.000	Misc. Power Plant Equipment - Hydro	\$4,221,343	P-63	\$0	\$4,221,343	88.4300%	\$0	\$3,732,934
64		TOTAL PRODUCTION- HYDRO	\$23,235,080		\$0	\$23,235,080		\$0	\$20,546,782
65		TOTAL HYDRAULIC PRODUCTION	\$23,235,080		\$0	\$23,235,080		\$0	\$20,546,782
66		OTHER PRODUCTION							
67		PRODUCTION- ENERGY CENTER							
68	340.000	Land & Land Rights - Energy	\$163,097	P-68	\$0	\$163,097	88.4300%	\$0	\$144,227
69	341.000	Structures & Improvements - Energy	\$4,572,393	P-69	\$0	\$4,572,393	88.4300%	\$0	\$4,043,367
70	342.000	Fuel Holders, Producers & Access. - Energy	\$1,434,197	P-70	\$0	\$1,434,197	88.4300%	\$0	\$1,268,260
71	343.000	Prime Movers - Energy	\$27,322,255	P-71	\$0	\$27,322,255	88.4300%	\$0	\$24,161,070
72	344.000	Generators - Energy	\$6,492,908	P-72	\$0	\$6,492,908	88.4300%	\$0	\$5,741,679
73	345.000	Accessory Electric Equipment - Energy	\$2,658,496	P-73	\$0	\$2,658,496	88.4300%	\$0	\$2,350,908
74	346.000	Misc. Power Plant Equipment - Energy	\$2,258,042	P-74	\$0	\$2,258,042	88.4300%	\$0	\$1,996,787
75		TOTAL PRODUCTION- ENERGY CENTER	\$44,901,388		\$0	\$44,901,388		\$0	\$39,706,298
76		PRODUCTION- ENERGY CENTER FT8							
77	341.000	Structures & Improvements - FT8	\$1,095,963	P-77	\$0	\$1,095,963	88.4300%	\$0	\$969,160
78	342.000	Fuel Holders, Producers & Access. - FT8	\$1,430,549	P-78	\$0	\$1,430,549	88.4300%	\$0	\$1,265,034
79	343.000	Prime Movers - FT8	\$61,166,124	P-79	\$0	\$61,166,124	88.4300%	\$0	\$54,089,203
80	344.000	Generator - FT8	\$5,786,970	P-80	\$0	\$5,786,970	88.4300%	\$0	\$5,117,418
81	345.000	Accessory Electric Equipment - FT8	\$5,014,449	P-81	\$0	\$5,014,449	88.4300%	\$0	\$4,434,277
82	346.000	Misc. Power Plant Equipment - FT8	\$1,024,807	P-82	\$0	\$1,024,807	88.4300%	\$0	\$906,237
83		TOTAL PRODUCTION- ENERGY CENTER FT8	\$75,518,862		\$0	\$75,518,862		\$0	\$66,781,329
84		PRODUCTION- RIVERTON- COMMON							
85	340.000	Land/Land Rights- RC	\$253,184	P-85	\$0	\$253,184	88.4300%	\$0	\$223,891
86		TOTAL PRODUCTION- RIVERTON-COMMON	\$253,184		\$0	\$253,184		\$0	\$223,891
87		PRODUCTION- RIVERTON- UNIT 9, 10, 11							
88	341.000	Structures & Improvements - RU 10 & 11	\$15,199,508	P-88	\$0	\$15,199,508	88.4300%	\$0	\$13,440,925
89	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$2,097,505	P-89	\$0	\$2,097,505	88.4300%	\$0	\$1,854,824
90	343.000	Prime Movers - RU 10 & 11	\$10,269,756	P-90	\$0	\$10,269,756	88.4300%	\$0	\$9,081,545
91	344.000	Generators - RU 10 & 11	\$1,764,497	P-91	\$0	\$1,764,497	88.4300%	\$0	\$1,560,345
92	345.000	Accessory Electric Equip. RU 10 & 11	\$2,124,619	P-92	\$0	\$2,124,619	88.4300%	\$0	\$1,878,801
93	346.000	Misc. Power Plant Equip - RU 10 & 11	\$2,341,601	P-93	\$0	\$2,341,601	88.4300%	\$0	\$2,070,678
94		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$33,797,486		\$0	\$33,797,486		\$0	\$29,887,118
95		PRODUCTION- RIVERTON- UNIT 12							
96	341.000	Structures & Improvements - RU 12	\$19,560,815	P-96	\$0	\$19,560,815	88.4300%	\$0	\$17,297,629

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$942,779	P-97	\$0	\$942,779	88.4300%	\$0	\$833,699
98	343.000	Prime Movers - RU 12	\$163,511,442	P-98	\$0	\$163,511,442	88.4300%	\$0	\$144,593,168
99	344.000	Generators - RU 12	\$22,109,897	P-99	\$0	\$22,109,897	88.4300%	\$0	\$19,551,782
100	345.000	Accessory Electric Equipment - RU 12	\$25,233,521	P-100	\$0	\$25,233,521	88.4300%	\$0	\$22,314,003
101	346.000	Misc. Power Plant Equipment - RU 12	\$2,312,304	P-101	\$0	\$2,312,304	88.4300%	\$0	\$2,044,770
102		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$233,670,758		\$0	\$233,670,758		\$0	\$206,635,051
103		PRODUCTION- STATE LINE- UNIT 1							
104	340.000	Land and Land Rights - SL UT1	\$161,820	P-104	\$0	\$161,820	88.4300%	\$0	\$143,097
105	341.000	Structures & Improvements - SL UT1	\$1,632,243	P-105	\$0	\$1,632,243	88.4300%	\$0	\$1,443,392
106	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,463,639	P-106	\$0	\$3,463,639	88.4300%	\$0	\$3,062,896
107	343.000	Prime Movers - SL UT1	\$41,850,767	P-107	\$0	\$41,850,767	88.4300%	\$0	\$37,008,633
108	344.000	Generators - SL UT1	\$5,101,035	P-108	\$0	\$5,101,035	88.4300%	\$0	\$4,510,845
109	345.000	Accessory Electric Equipment - SL UT1	\$7,704,667	P-109	\$0	\$7,704,667	88.4300%	\$0	\$6,813,237
110	346.000	Misc. Power Plant Equipment - SL UT1	\$120,012	P-110	\$0	\$120,012	88.4300%	\$0	\$106,127
111		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$60,034,183		\$0	\$60,034,183		\$0	\$53,088,227
112		PRODUCTION- STATE LINE- COMMON							
113	340.000	Land and Land Rights - SL Common	\$189,752	P-113	\$0	\$189,752	88.4300%	\$0	\$167,798
114	341.000	ASDLStructures & Improvements - SL Common	\$7,560,823	P-114	\$0	\$7,560,823	88.4300%	\$0	\$6,686,036
115	342.000	Fuel Holders, Producers & Accessories - SL Common	\$0	P-115	\$0	\$0	88.4300%	\$0	\$0
116	343.000	Prime Movers - SL Common	\$1,304,434	P-116	\$0	\$1,304,434	88.4300%	\$0	\$1,153,511
117	345.000	Accessory Electric Equipment - SL Common	\$3,096,468	P-117	\$0	\$3,096,468	88.4300%	\$0	\$2,738,207
118	346.000	Misc. Power Plant Equipment - SL Common	\$1,247,010	P-118	\$0	\$1,247,010	88.4300%	\$0	\$1,102,731
119		TOTAL PRODUCTION- STATE LINE- COMMON	\$13,398,487		\$0	\$13,398,487		\$0	\$11,848,283
120		PRODUCTION- STATE LINE- CC							
121	340.000	Land and Land Rights - SL CC	\$554,209	P-121	\$0	\$554,209	88.4300%	\$0	\$490,087
122	341.000	Structures and Improvements - SL CC	\$10,104,126	P-122	\$0	\$10,104,126	88.4300%	\$0	\$8,935,079
123	342.000	Fuel Holders, Producers & Accessories - SL CC	\$192,653	P-123	\$0	\$192,653	88.4300%	\$0	\$170,363
124	343.000	Prime Movers - SL CC	\$127,429,940	P-124	\$0	\$127,429,940	88.4300%	\$0	\$112,686,296
125	344.000	Generators - SL CC	\$31,240,927	P-125	\$0	\$31,240,927	88.4300%	\$0	\$27,626,352
126	345.000	Accessory Electric Equipment - SL CC	\$8,460,613	P-126	\$0	\$8,460,613	88.4300%	\$0	\$7,481,720
127	346.000	Misc. Power Plant Equipment - SL CC	\$3,495,795	P-127	\$0	\$3,495,795	88.4300%	\$0	\$3,091,332
128		TOTAL PRODUCTION- STATE LINE- CC	\$181,478,263		\$0	\$181,478,263		\$0	\$160,481,229
129		PRODUCTION- ASBURY							
130	340.000	Land - Asb	\$1,659,519	P-130	\$0	\$1,659,519	88.4300%	\$0	\$1,467,513
131	341.000	Structures - Asb	\$14,835,932	P-131	\$0	\$14,835,932	88.4300%	\$0	\$13,119,415
132	342.000	Fuel Holders - Asb	\$2,427,505	P-132	\$0	\$2,427,505	88.4300%	\$0	\$2,146,643
133	345.000	Access. Electric - Asb	\$2,105,162	P-133	\$0	\$2,105,162	88.4300%	\$0	\$1,861,595
134	346.000	Misc. Equipment - Asb	\$1,433,977	P-134	\$0	\$1,433,977	88.4300%	\$0	\$1,268,066
135		TOTAL PRODUCTION- ASBURY	\$22,462,095		\$0	\$22,462,095		\$0	\$19,863,232
136		PRODUCTION - DALLAS COUNTY							
137	340.000	Land - Dallas County	\$0	P-137	\$0	\$0	88.4300%	\$0	\$0
138		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0	\$0		\$0	\$0
139		PRODUCTION- PROSPERITY SOLAR							
140	341.000	Structures - PS	\$144,833	P-140	\$0	\$144,833	88.4300%	\$0	\$128,076
141	344.000	Generators - PS	\$2,354,880	P-141	\$0	\$2,354,880	88.4300%	\$0	\$2,082,420
142	345.000	Access. Electric - PS	\$514,962	P-142	\$0	\$514,962	88.4300%	\$0	\$455,381
143	346.000	Misc. Equipment - PS	\$7,510	P-143	\$0	\$7,510	88.4300%	\$0	\$6,641
144		TOTAL PRODUCTION- PROSPERITY SOLAR	\$3,022,185		\$0	\$3,022,185		\$0	\$2,672,518
145		PRODUCTION- NEOSHO RIDGE							

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
146	341.000	Structures- NR	\$7,443,640	P-146	\$0	\$7,443,640	88.4300%	\$0	\$6,582,411
147	344.000	Generators- NR	\$238,084,845	P-147	\$0	\$238,084,845	88.4300%	\$0	\$210,538,428
148	345.000	Access. Electric-NR	\$33,448,132	P-148	\$0	\$33,448,132	88.4300%	\$0	\$29,578,183
149	346.000	Misc. Equipment	\$634,136	P-149	\$0	\$634,136	88.4300%	\$0	\$560,766
150		TOTAL PRODUCTION- NEOSHO RIDGE	\$279,610,753		\$0	\$279,610,753		\$0	\$247,259,788
151		PRODUCTION- NORTH FOLK							
152	341.000	Structures -NF	\$3,903,911	P-152	\$0	\$3,903,911	88.4300%	\$0	\$3,452,228
153	344.000	Generators -NF	\$116,227,361	P-153	\$0	\$116,227,361	88.4300%	\$0	\$102,779,855
154	345.000	Access. Electric -NF	\$12,324,568	P-154	\$0	\$12,324,568	88.4300%	\$0	\$10,898,615
155	346.000	Misc. Equipment -NF	\$456,445	P-155	\$0	\$456,445	88.4300%	\$0	\$403,634
156		TOTAL PRODUCTION- NORTH FOLK	\$132,912,285		\$0	\$132,912,285		\$0	\$117,534,332
157		PRODUCTION- KINGS POINT							
158	341.000	Structures - KP	\$5,954,381	P-158	\$0	\$5,954,381	88.4300%	\$0	\$5,265,459
159	344.000	Generators - KP	\$114,102,842	P-159	\$0	\$114,102,842	88.4300%	\$0	\$100,901,143
160	345.000	Access. Electric - KP	\$12,944,096	P-160	\$0	\$12,944,096	88.4300%	\$0	\$11,446,464
161	346.000	Misc. Equipment - KP	\$499,225	P-161	\$0	\$499,225	88.4300%	\$0	\$441,465
162		TOTAL PRODUCTION- KINGS POINT	\$133,500,544		\$0	\$133,500,544		\$0	\$118,054,531
163		TOTAL OTHER PRODUCTION	\$1,214,560,473		\$0	\$1,214,560,473		\$0	\$1,074,035,827
164		TOTAL PRODUCTION PLANT	\$1,761,530,695		\$0	\$1,761,530,695		\$0	\$1,557,721,594
165		TRANSMISSION PLANT							
166	350.000	Land - TP	\$12,542,589	P-166	\$0	\$12,542,589	88.4300%	\$0	\$11,091,411
167	352.000	Structures & Improvements - TP	\$16,872,559	P-167	\$0	\$16,872,559	88.4300%	\$0	\$14,920,404
168	353.000	Station Equipment - TP	\$273,395,333	P-168	\$0	\$273,395,333	88.4300%	\$0	\$241,763,493
169	354.000	Towers and Fixtures - TP	\$7,740,489	P-169	\$0	\$7,740,489	88.4300%	\$0	\$6,844,914
170	355.000	Poles and Fixtures - TP	\$231,425,303	P-170	\$0	\$231,425,303	88.4300%	\$0	\$204,649,395
171	356.000	Overhead Conductors & Devices - TP	\$155,443,277	P-171	\$0	\$155,443,277	88.4300%	\$0	\$137,458,490
172		TOTAL TRANSMISSION PLANT	\$697,419,550		\$0	\$697,419,550		\$0	\$616,728,107
173		TRANSMISSION PLANT- IATAN							
174	352.000	Structures & Improvements- Iatan	\$23,394	P-174	\$0	\$23,394	88.4300%	\$0	\$20,687
175	353.000	Station Equipment- Iatan	\$481,494	P-175	\$0	\$481,494	88.4300%	\$0	\$425,785
176		TOTAL TRANSMISSION PLANT- IATAN	\$504,888		\$0	\$504,888		\$0	\$446,472
177		TRANSMISSION PLANT- NEOSHO RIDGE							
178	353.000	Station Equipment - NR	\$11,474,175	P-178	\$0	\$11,474,175	88.4300%	\$0	\$10,146,613
179	354.000	Towers & Fixtures - NR	\$1,135,825	P-179	\$0	\$1,135,825	88.4300%	\$0	\$1,004,410
180	355.000	Poles & Fixtures - NR	\$2,272,217	P-180	\$0	\$2,272,217	88.4300%	\$0	\$2,009,321
181	356.000	OH Conductor - NR	\$4,223,434	P-181	\$0	\$4,223,434	88.4300%	\$0	\$3,734,783
182		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$19,105,651		\$0	\$19,105,651		\$0	\$16,895,127
183		TRANSMISSION PLANT- NORTH FOLK							
184	353.000	Station Equip. -NF Tran	\$5,455,069	P-184	\$0	\$5,455,069	88.4300%	\$0	\$4,823,918
185	355.000	Poles & Fixtures -NF Tran	\$2,157,404	P-185	\$0	\$2,157,404	88.4300%	\$0	\$1,907,792
186	356.000	OH Conductor -NF Tran	\$2,436,528	P-186	\$0	\$2,436,528	88.4300%	\$0	\$2,154,622
187		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$10,049,001		\$0	\$10,049,001		\$0	\$8,886,332
188		TRANSMISSION PLANT- KINGS POINT							
189	353.000	Station Equip.- KP	\$5,126,781	P-189	\$0	\$5,126,781	88.4300%	\$0	\$4,533,612
190	354.000	Towers & Fixtures- KP	\$2,193,584	P-190	\$0	\$2,193,584	88.4300%	\$0	\$1,939,786
191	355.000	Poles & Fixtures- KP	\$4,129,970	P-191	\$0	\$4,129,970	88.4300%	\$0	\$3,652,132
192	356.000	OH Conductor- KP	\$5,774,414	P-192	\$0	\$5,774,414	88.4300%	\$0	\$5,106,314
193		TOTAL TRANSMISSION PLANT- KINGS POINT	\$17,224,749		\$0	\$17,224,749		\$0	\$15,231,844
194		DISTRIBUTION PLANT							
195	360.000	Land/Land Rights - DP	\$6,029,694	P-195	\$0	\$6,029,694	86.0368%	\$0	\$5,187,756
196	361.000	Structures & Improvements - DP	\$50,546,608	P-196	\$0	\$50,546,608	86.0368%	\$0	\$43,488,684
197	362.000	Station Equipment - DP	\$257,031,346	P-197	\$0	\$257,031,346	86.0368%	\$0	\$221,141,545
198	364.000	Poles, Towers, & Fixtures - DP	\$352,741,199	P-198	\$0	\$352,741,199	86.0368%	\$0	\$303,487,240
199	365.000	Overhead Conductors & Devices - DP	\$293,559,642	P-199	\$0	\$293,559,642	86.0368%	\$0	\$252,569,322
200	366.000	Underground Conduit - DP	\$97,492,734	P-200	\$0	\$97,492,734	86.0368%	\$0	\$83,879,629

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
201	367.000	Underground Conductors & Devices - DP	\$106,170,371	P-201	\$0	\$106,170,371	86.0368%	\$0	\$91,345,590
202	368.000	Line Transformers - DP	\$183,915,978	P-202	\$0	\$183,915,978	86.0368%	\$0	\$158,235,422
203	369.000	Services - DP	\$127,859,141	P-203	\$0	\$127,859,141	86.0368%	\$0	\$110,005,913
204	370.000	Meters - DP	\$10,506,056	P-204	\$0	\$10,506,056	86.0368%	\$0	\$9,039,074
205	370.100	Meters-AMI	\$46,338,286	P-205	\$0	\$46,338,286	86.0368%	\$0	\$39,867,978
206	371.000	Meter Installations/Private Lights - DP	\$21,982,461	P-206	\$0	\$21,982,461	86.0368%	\$0	\$18,913,006
207	371.100	EV Installations	\$650,320	P-207	\$0	\$650,320	86.0368%	\$0	\$559,515
208	373.000	Street Lighting and Signal Systems - DP	\$26,614,812	P-208	\$0	\$26,614,812	86.0368%	\$0	\$22,898,533
209		TOTAL DISTRIBUTION PLANT	\$1,581,438,648		\$0	\$1,581,438,648		\$0	\$1,360,619,207
210		INCENTIVE COMPENSATION CAPITALIZATION							
211	0.000	Incentive Compensation	\$0	P-211	\$0	\$0	100.0000%	-\$401,353	-\$401,353
212		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		-\$401,353	-\$401,353
213		GENERAL PLANT							
214	389.000	Land/Land Rights - GP	\$1,022,841	P-214	-\$71,692	\$951,149	87.5040%	\$0	\$832,293
215	390.000	Structures & Improvements - GP	\$39,147,187	P-215	-\$1,067,384	\$38,079,803	87.5040%	\$0	\$33,321,351
216	391.000	Office Furniture & Equipment - GP	\$5,358,134	P-216	-\$283,878	\$5,074,256	87.5040%	\$0	\$4,440,177
217	391.100	Computer Equipment - GP	\$10,355,131	P-217	-\$441,203	\$9,913,928	87.5040%	\$0	\$8,675,084
218	391.200	Furniture Lease - GP	\$244,269	P-218	\$0	\$244,269	87.5040%	\$0	\$213,745
219	392.000	Transportation Equipment - GP	\$14,397,178	P-219	\$0	\$14,397,178	87.5040%	\$0	\$12,598,107
220	393.000	Stores Equipment - GP	\$3,110,958	P-220	\$0	\$3,110,958	87.5040%	\$0	\$2,722,213
221	394.000	Tools, Shop, & Garage Equipment - GP	\$11,082,149	P-221	\$0	\$11,082,149	87.5040%	\$0	\$9,697,324
222	395.000	Laboratory Equipment - GP	\$2,649,546	P-222	\$0	\$2,649,546	87.5040%	\$0	\$2,318,459
223	396.000	Power Operated Equipment - GP	\$39,550,107	P-223	\$0	\$39,550,107	87.5040%	\$0	\$34,607,926
224	397.000	Communication Equipment - GP	\$10,575,103	P-224	-\$426,302	\$10,148,801	87.5040%	\$0	\$8,880,607
225	398.000	Miscellaneous Equipment - GP	\$351,767	P-225	-\$11,262	\$340,505	87.5040%	\$0	\$297,955
226		TOTAL GENERAL PLANT	\$137,844,370		-\$2,301,721	\$135,542,649		\$0	\$118,605,241
227		TOTAL PLANT IN SERVICE	\$4,520,663,971		-\$69,384,052	\$4,451,279,919		-\$401,353	\$3,894,647,786

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Post Direct
 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-2	Organization	302.000		-\$1,780		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$1,780		\$0	
P-3	Franchises and Consents	302.000		-\$64,205		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$64,205		\$0	
P-4	Misc Intangible	303.000		-\$67,016,346		\$0
	1. To remove Consumer First Disallowance (Young)		-\$60,189,176		\$0	
	2. To correct omission of common plant adjustment. (Boronda)		-\$6,827,170		\$0	
P-211	Incentive Compensation			\$0		-\$401,353
	1. To remove capitalized severance payments from the test year (Giacone)		\$0		-\$401,353	
P-214	Land/Land Rights - GP	389.000		-\$71,692		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$71,692		\$0	
	No Adjustment		\$0		\$0	
P-215	Structures & Improvements - GP	390.000		-\$1,067,384		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$1,067,384		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
P-216	Office Furniture & Equipment - GP	391.000		-\$283,878		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$283,878		\$0	

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Post Direct
 Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-217	Computer Equipment - GP	391.100		-\$441,203		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$441,203		\$0	
P-224	Communication Equipment - GP	397.000		-\$426,302		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$426,302		\$0	
	No Adjustment		\$0		\$0	
P-225	Miscellaneous Equipment - GP	398.000		-\$11,262		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$11,262		\$0	
Total Plant Adjustments				-\$69,384,052		-\$401,353

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	302.000	Organization	\$24,641	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$888,684	0.00%	\$0	0	0.00%
4	303.000	Misc Intangible	\$160,182,868	0.00%	\$0	0	0.00%
5	303.100	Misc Intangible- NR	\$18,137,927	0.00%	\$0	0	0.00%
6	303.200	Misc Intangible- NF	\$10,410,788	2.50%	\$260,270	0	0.00%
7	303.300	Misc Intangible- KP	\$10,270,307	0.00%	\$0	0	0.00%
8		TOTAL INTANGIBLE PLANT	\$199,915,215		\$260,270		
9		PRODUCTION PLANT					
10		STEAM PRODUCTION					
11		PRODUCTION-ASBURY-STEAM					
12	310.000	Land and Land Rights - Asbury	\$0	0.00%	\$0	0	0.00%
13	311.000	Structures and Improvements - Asbury	\$0	0.00%	\$0	0	0.00%
14	312.000	Boiler Plant Equipment - Asbury	\$0	0.00%	\$0	0	0.00%
15	314.000	Turbogenerator Units - Asbury	\$0	0.00%	\$0	0	0.00%
16	315.000	Accessory Electric Equipment - Asbury	\$0	0.00%	\$0	0	0.00%
17	316.000	Misc Power Equip - Asbury	\$0	0.00%	\$0	0	0.00%
18		TOTAL PRODUCTION-ASBURY-STEAM	\$0		\$0		
19		PRODUCTION- IATAN- STEAM					
20	310.000	Land & Land Rights - Iatan	\$113,947	0.00%	\$0	0	0.00%
21	311.000	Structures & Improvements - Iatan	\$4,230,911	1.99%	\$84,195	0	0.00%
22	312.000	Boiler Plant Equipment - Iatan	\$72,614,572	3.57%	\$2,592,340	0	0.00%
23	312.000	Unit Train - Iatan	\$290,939	17.89%	\$52,049	0	0.00%
24	314.000	Turbo Generator Units - Iatan	\$14,251,175	4.00%	\$570,047	0	0.00%
25	315.000	Accessory Electric Equipment - Iatan	\$8,325,765	3.37%	\$280,578	0	0.00%
26	316.000	Misc. Power Plant Equipment - Iatan	\$1,504,067	2.96%	\$44,520	0	0.00%
27		TOTAL PRODUCTION- IATAN- STEAM	\$101,331,376		\$3,623,729		
28		PRODUCTION- IATAN 2- STEAM					
29	311.000	Structures & Improvements - Iatan 2	\$18,807,452	2.08%	\$391,195	0	0.00%
30	312.000	Boiler Plant Equipment - Iatan 2	\$128,900,242	3.10%	\$3,995,908	0	0.00%
31	314.000	Turbo Generator Units - Iatan 2	\$45,694,513	2.58%	\$1,178,918	0	0.00%
32	315.000	Accessory Electric Equipment - Iatan 2	\$11,487,001	2.56%	\$294,067	0	0.00%
33	316.000	Misc. Power Plant Equipment - Iatan 2	\$386,589	0.00%	\$0	0	0.00%
34		TOTAL PRODUCTION- IATAN 2- STEAM	\$205,275,797		\$5,860,088		
35		PRODUCTION- IATAN- COMMON STEAM					
36	310.000	Land & Land Rights - Iatan Common	\$0	0.00%	\$0	0	0.00%
37	311.000	Structures & Improvements - Iatan Common	\$18,386,420	2.22%	\$408,179	0	0.00%
38	312.000	Boiler Plant Equipment - Iatan Common	\$36,968,104	3.11%	\$1,149,708	0	0.00%
39	314.000	Turbo Generator Units - Iatan Common	\$1,148,002	2.68%	\$30,766	0	0.00%
40	315.000	Accessory Electric Equipment - Iatan Common	\$4,580,139	2.62%	\$120,000	0	0.00%
41	316.000	Misc. Power Plant Equipment - Iatan Common	\$771,003	3.15%	\$24,287	0	0.00%
42		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$61,853,668		\$1,732,940		
43		PRODUCTION- PLUM POINT- STEAM					
44	310.000	Land & Land Rights - Plum Point	\$845,859	0.00%	\$0	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
45	311.000	Structures & Improvements - Plum Point	\$18,327,668	2.41%	\$441,697	0	0.00%
46	312.000	Boiler Point Equipment - Plum Point	\$48,296,123	3.23%	\$1,559,965	0	0.00%
47	312.000	Train Lease	\$4,595,245	7.98%	\$366,701	0	0.00%
48	312.000	Unit Train - Plum Point	\$10,887	8.45%	\$920	0	0.00%
49	314.000	Turbo Generator Units - Plum Point	\$15,245,135	2.84%	\$432,962	0	0.00%
50	315.000	Accessory Electric Equipment - Plum Point	\$4,832,343	2.72%	\$131,440	0	0.00%
51	316.000	Misc. Power Plant Equipment - Plum Point	\$2,524,884	3.01%	\$75,999	0	0.00%
52		TOTAL PRODUCTION- PLUM POINT- STEAM	\$94,678,144		\$3,009,684		
53		TOTAL STEAM PRODUCTION	\$463,138,985		\$14,226,441		
54		NUCLEAR PRODUCTION					
55		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
56		HYDRAULIC PRODUCTION					
57		PRODUCTION- HYDRO					
58	330.000	Land & Land Rights - Hydro	\$200,283	0.00%	\$0	0	0.00%
59	331.000	Structures & Improvements - Hydro	\$3,040,322	2.94%	\$89,385	0	0.00%
60	332.000	Reservoirs, Dams, Waterways - Hydro	\$4,219,376	2.15%	\$90,717	0	0.00%
61	333.000	Water Wheels, Turbines & Generators	\$7,062,210	6.60%	\$466,106	0	0.00%
62	334.000	Accessory Electric Equipment - Hydro	\$2,291,657	2.72%	\$62,333	0	0.00%
63	335.000	Misc. Power Plant Equipment - Hydro	\$3,732,934	3.56%	\$132,892	0	0.00%
64		TOTAL PRODUCTION- HYDRO	\$20,546,782		\$841,433		
65		TOTAL HYDRAULIC PRODUCTION	\$20,546,782		\$841,433		
66		OTHER PRODUCTION					
67		PRODUCTION- ENERGY CENTER					
68	340.000	Land & Land Rights - Energy	\$144,227	0.00%	\$0	0	0.00%
69	341.000	Structures & Improvements - Energy	\$4,043,367	7.33%	\$296,379	0	0.00%
70	342.000	Fuel Holders, Producers & Access. - Energy	\$1,268,260	0.00%	\$0	0	0.00%
71	343.000	Prime Movers - Energy	\$24,161,070	5.34%	\$1,290,201	0	0.00%
72	344.000	Generators - Energy	\$5,741,679	5.79%	\$332,443	0	0.00%
73	345.000	Accessory Electric Equipment - Energy	\$2,350,908	5.67%	\$133,296	0	0.00%
74	346.000	Misc. Power Plant Equipment - Energy	\$1,996,787	0.44%	\$8,786	0	0.00%
75		TOTAL PRODUCTION- ENERGY CENTER	\$39,706,298		\$2,061,105		
76		PRODUCTION- ENERGY CENTER FT8					
77	341.000	Structures & Improvements - FT8	\$969,160	3.37%	\$32,661	0	0.00%
78	342.000	Fuel Holders, Producers & Access. - FT8	\$1,265,034	2.95%	\$37,319	0	0.00%
79	343.000	Prime Movers - FT8	\$54,089,203	4.06%	\$2,196,022	0	0.00%
80	344.000	Generator - FT8	\$5,117,418	4.61%	\$235,913	0	0.00%
81	345.000	Accessory Electric Equipment - FT8	\$4,434,277	0.00%	\$0	0	0.00%
82	346.000	Misc. Power Plant Equipment - FT8	\$906,237	3.20%	\$29,000	0	0.00%
83		TOTAL PRODUCTION- ENERGY CENTER FT8	\$66,781,329		\$2,530,915		
84		PRODUCTION- RIVERTON- COMMON					
85	340.000	Land/Land Rights- RC	\$223,891	0.00%	\$0	0	0.00%
86		TOTAL PRODUCTION- RIVERTON- COMMON	\$223,891		\$0		

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
87		PRODUCTION- RIVERTON- UNIT 9, 10, 11					
88	341.000	Structures & Improvements - RU 10 & 11	\$13,440,925	6.57%	\$883,069	0	0.00%
89	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$1,854,824	4.18%	\$77,532	0	0.00%
90	343.000	Prime Movers - RU 10 & 11	\$9,081,545	5.77%	\$524,005	0	0.00%
91	344.000	Generators - RU 10 & 11	\$1,560,345	4.21%	\$65,691	0	0.00%
92	345.000	Accessory Electric Equip. RU 10 & 11	\$1,878,801	5.45%	\$102,395	0	0.00%
93	346.000	Misc. Power Plant Equip - RU 10 & 11	\$2,070,678	6.27%	\$129,832	0	0.00%
94		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$29,887,118		\$1,782,524		
95		PRODUCTION- RIVERTON- UNIT 12					
96	341.000	Structures & Improvements - RU 12	\$17,297,629	2.57%	\$444,549	0	0.00%
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$833,699	2.20%	\$18,341	0	0.00%
98	343.000	Prime Movers - RU 12	\$144,593,168	2.84%	\$4,106,446	0	0.00%
99	344.000	Generators - RU 12	\$19,551,782	2.86%	\$559,181	0	0.00%
100	345.000	Accessory Electric Equipment - RU 12	\$22,314,003	2.91%	\$649,337	0	0.00%
101	346.000	Misc. Power Plant Equipment - RU 12	\$2,044,770	2.39%	\$48,870	0	0.00%
102		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$206,635,051		\$5,826,724		
103		PRODUCTION- STATE LINE- UNIT 1					
104	340.000	Land and Land Rights - SL UT1	\$143,097	0.00%	\$0	0	0.00%
105	341.000	Structures & Improvements - SL UT1	\$1,443,392	0.73%	\$10,537	0	0.00%
106	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,062,896	1.51%	\$46,250	0	0.00%
107	343.000	Prime Movers - SL UT1	\$37,008,633	2.92%	\$1,080,652	0	0.00%
108	344.000	Generators - SL UT1	\$4,510,845	3.69%	\$166,450	0	0.00%
109	345.000	Accessory Electric Equipment - SL UT1	\$6,813,237	2.97%	\$202,353	0	0.00%
110	346.000	Misc. Power Plant Equipment - SL UT1	\$106,127	3.59%	\$3,810	0	0.00%
111		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$53,088,227		\$1,510,052		
112		PRODUCTION- STATE LINE- COMMON					
113	340.000	Land and Land Rights - SL Common	\$167,798	0.00%	\$0	0	0.00%
114	341.000	ASDLStructures & Improvements - SL Common	\$6,686,036	2.31%	\$154,447	0	0.00%
115	342.000	Fuel Holders, Producers & Accessories - SL Common	\$0	0.00%	\$0	0	0.00%
116	343.000	Prime Movers - SL Common	\$1,153,511	3.38%	\$38,989	0	0.00%
117	345.000	Accessory Electric Equipment - SL Common	\$2,738,207	2.99%	\$81,872	0	0.00%
118	346.000	Misc. Power Plant Equipment - SL Common	\$1,102,731	1.80%	\$19,849	0	0.00%
119		TOTAL PRODUCTION- STATE LINE- COMMON	\$11,848,283		\$295,157		
120		PRODUCTION- STATE LINE- CC					
121	340.000	Land and Land Rights - SL CC	\$490,087	0.00%	\$0	0	0.00%
122	341.000	Structures and Improvements - SL CC	\$8,935,079	2.36%	\$210,868	0	0.00%
123	342.000	Fuel Holders, Producers & Accessories - SL CC	\$170,363	0.00%	\$0	0	0.00%
124	343.000	Prime Movers - SL CC	\$112,686,296	2.80%	\$3,155,216	0	0.00%
125	344.000	Generators - SL CC	\$27,626,352	2.96%	\$817,740	0	0.00%
126	345.000	Accessory Electric Equipment - SL CC	\$7,481,720	2.58%	\$193,028	0	0.00%
127	346.000	Misc. Power Plant Equipment - SL CC	\$3,091,332	2.80%	\$86,557	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
128		TOTAL PRODUCTION- STATE LINE- CC	\$160,481,229		\$4,463,409		
129		PRODUCTION- ASBURY					
130	340.000	Land - Asb	\$1,467,513	0.00%	\$0	0	0.00%
131	341.000	Structures - Asb	\$13,119,415	2.07%	\$271,572	0	0.00%
132	342.000	Fuel Holders - Asb	\$2,146,643	1.29%	\$27,692	0	0.00%
133	345.000	Access. Electric - Asb	\$1,861,595	0.63%	\$11,728	0	0.00%
134	346.000	Misc. Equipment - Asb	\$1,268,066	1.96%	\$24,854	0	0.00%
135		TOTAL PRODUCTION- ASBURY	\$19,863,232		\$335,846		
136		PRODUCTION - DALLAS COUNTY					
137	340.000	Land - Dallas County	\$0	0.00%	\$0	0	0.00%
138		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0		
139		PRODUCTION- PROSPERITY SOLAR					
140	341.000	Structures - PS	\$128,076	4.00%	\$5,123	0	0.00%
141	344.000	Generators - PS	\$2,082,420	4.00%	\$83,297	0	0.00%
142	345.000	Access. Electric - PS	\$455,381	4.00%	\$18,215	0	0.00%
143	346.000	Misc. Equipment - PS	\$6,641	4.00%	\$266	0	0.00%
144		TOTAL PRODUCTION- PROSPERITY SOLAR	\$2,672,518		\$106,901		
145		PRODUCTION- NEOSHO RIDGE					
146	341.000	Structures- NR	\$6,582,411	3.33%	\$219,194	0	0.00%
147	344.000	Generators- NR	\$210,538,428	3.33%	\$7,010,930	0	0.00%
148	345.000	Access. Electric-NR	\$29,578,183	3.33%	\$984,953	0	0.00%
149	346.000	Misc. Equipment	\$560,766	3.33%	\$18,674	0	0.00%
150		TOTAL PRODUCTION- NEOSHO RIDGE	\$247,259,788		\$8,233,751		
151		PRODUCTION- NORTH FOLK					
152	341.000	Structures -NF	\$3,452,228	3.33%	\$114,959	0	0.00%
153	344.000	Generators -NF	\$102,779,855	3.33%	\$3,422,569	0	0.00%
154	345.000	Access. Electric -NF	\$10,898,615	3.33%	\$362,924	0	0.00%
155	346.000	Misc. Equipment -NF	\$403,634	3.33%	\$13,441	0	0.00%
156		TOTAL PRODUCTION- NORTH FOLK	\$117,534,332		\$3,913,893		
157		PRODUCTION- KINGS POINT					
158	341.000	Structures - KP	\$5,265,459	3.33%	\$175,340	0	0.00%
159	344.000	Generators - KP	\$100,901,143	3.33%	\$3,360,008	0	0.00%
160	345.000	Access. Electric - KP	\$11,446,464	3.33%	\$381,167	0	0.00%
161	346.000	Misc. Equipment - KP	\$441,465	3.33%	\$14,701	0	0.00%
162		TOTAL PRODUCTION- KINGS POINT	\$118,054,531		\$3,931,216		
163		TOTAL OTHER PRODUCTION	\$1,074,035,827		\$34,991,493		
164		TOTAL PRODUCTION PLANT	\$1,557,721,594		\$50,059,367		
165		TRANSMISSION PLANT					
166	350.000	Land - TP	\$11,091,411	0.00%	\$0	0	0.00%
167	352.000	Structures & Improvements - TP	\$14,920,404	1.07%	\$159,648	0	0.00%
168	353.000	Station Equipment - TP	\$241,763,493	2.44%	\$5,899,029	0	0.00%
169	354.000	Towers and Fixtures - TP	\$6,844,914	1.17%	\$80,085	0	0.00%
170	355.000	Poles and Fixtures - TP	\$204,649,395	3.60%	\$7,367,378	0	0.00%
171	356.000	Overhead Conductors & Devices - TP	\$137,458,490	1.82%	\$2,501,745	0	0.00%
172		TOTAL TRANSMISSION PLANT	\$616,728,107		\$16,007,885		
173		TRANSMISSION PLANT- IATAN					
174	352.000	Structures & Improvements- Iatan	\$20,687	1.07%	\$221	0	0.00%
175	353.000	Station Equipment- Iatan	\$425,785	2.44%	\$10,389	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
176		TOTAL TRANSMISSION PLANT- IATAN	\$446,472		\$10,610		
177		TRANSMISSION PLANT- NEOSHO RIDGE					
178	353.000	Station Equipment - NR	\$10,146,613	2.44%	\$247,577	0	0.00%
179	354.000	Towers & Fixtures - NR	\$1,004,410	1.17%	\$11,752	0	0.00%
180	355.000	Poles & Fixtures - NR	\$2,009,321	3.60%	\$72,336	0	0.00%
181	356.000	OH Conductor - NR	\$3,734,783	1.82%	\$67,973	0	0.00%
182		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$16,895,127		\$399,638		
183		TRANSMISSION PLANT- NORTH FOLK					
184	353.000	Station Equip. -NF Tran	\$4,823,918	2.44%	\$117,704	0	0.00%
185	355.000	Poles & Fixtures -NF Tran	\$1,907,792	3.60%	\$68,681	0	0.00%
186	356.000	OH Conductor -NF Tran	\$2,154,622	1.82%	\$39,214	0	0.00%
187		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$8,886,332		\$225,599		
188		TRANSMISSION PLANT- KINGS POINT					
189	353.000	Station Equip.- KP	\$4,533,612	2.44%	\$110,620	0	0.00%
190	354.000	Towers & Fixtures- KP	\$1,939,786	1.17%	\$22,695	0	0.00%
191	355.000	Poles & Fixtures- KP	\$3,652,132	3.60%	\$131,477	0	0.00%
192	356.000	OH Conductor- KP	\$5,106,314	1.82%	\$92,935	0	0.00%
193		TOTAL TRANSMISSION PLANT- KINGS POINT	\$15,231,844		\$357,727		
194		DISTRIBUTION PLANT					
195	360.000	Land/Land Rights - DP	\$5,187,756	0.00%	\$0	0	0.00%
196	361.000	Structures & Improvements - DP	\$43,488,684	1.94%	\$843,680	0	0.00%
197	362.000	Station Equipment - DP	\$221,141,545	2.11%	\$4,666,087	0	0.00%
198	364.000	Poles, Towers, & Fixtures - DP	\$303,487,240	5.05%	\$15,326,106	0	0.00%
199	365.000	Overhead Conductors & Devices - DP	\$252,569,322	3.10%	\$7,829,649	0	0.00%
200	366.000	Underground Conduit - DP	\$83,879,629	1.76%	\$1,476,281	0	0.00%
201	367.000	Underground Conductors & Devices - DP	\$91,345,590	1.56%	\$1,424,991	0	0.00%
202	368.000	Line Transformers - DP	\$158,235,422	1.88%	\$2,974,826	0	0.00%
203	369.000	Services - DP	\$110,005,913	3.32%	\$3,652,196	0	0.00%
204	370.000	Meters - DP	\$9,039,074	4.39%	\$396,815	0	0.00%
205	370.100	Meters-AMI	\$39,867,978	5.00%	\$1,993,399	0	0.00%
206	371.000	Meter Installations/Private Lights - DP	\$18,913,006	3.48%	\$658,173	0	0.00%
207	371.100	EV Installations	\$559,515	0.00%	\$0	0	0.00%
208	373.000	Street Lighting and Signal Systems - DP	\$22,898,533	3.90%	\$893,043	0	0.00%
209		TOTAL DISTRIBUTION PLANT	\$1,360,619,207		\$42,135,246		
210		INCENTIVE COMPENSATION CAPITALIZATION					
211		Incentive Compensation	-\$401,353	2.50%	-\$10,034	0	0.00%
212		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$401,353		-\$10,034		
213		GENERAL PLANT					
214	389.000	Land/Land Rights - GP	\$832,293	0.00%	\$0	0	0.00%
215	390.000	Structures & Improvements - GP	\$33,321,351	1.73%	\$576,459	0	0.00%
216	391.000	Office Furniture & Equipment - GP	\$4,440,177	5.00%	\$222,009	0	0.00%
217	391.100	Computer Equipment - GP	\$8,675,084	20.00%	\$1,735,017	0	0.00%
218	391.200	Furniture Lease - GP	\$213,745	0.00%	\$0	0	0.00%
219	392.000	Transportation Equipment - GP	\$12,598,107	5.20%	\$655,102	0	0.00%
220	393.000	Stores Equipment - GP	\$2,722,213	2.86%	\$77,855	0	0.00%
221	394.000	Tools, Shop, & Garage Equipment - GP	\$9,697,324	5.00%	\$484,866	0	0.00%
222	395.000	Laboratory Equipment - GP	\$2,318,459	5.00%	\$115,923	0	0.00%
223	396.000	Power Operated Equipment - GP	\$34,607,926	4.62%	\$1,598,886	0	0.00%
224	397.000	Communication Equipment - GP	\$8,880,607	6.67%	\$592,336	0	0.00%

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

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense	F Average Life	G Net Salvage
225	398.000	Miscellaneous Equipment - GP	\$297,955	2.94%	\$8,760	0	0.00%
226		TOTAL GENERAL PLANT	\$118,605,241		\$6,067,213		
227		Total Depreciation	\$3,894,647,786		\$115,513,521		

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

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Organization	\$0	R-2	\$0	\$0	87.5040%	\$0	\$0
3	302.000	Franchises and Consents	\$1,079,798	R-3	-\$64,205	\$1,015,593	87.5040%	\$0	\$888,684
4	303.000	Misc Intangible	\$63,288,195	R-4	-\$3,967,917	\$59,320,278	87.5040%	\$0	\$51,907,616
5	303.100	Misc Intangible- NR	\$2,282,751	R-5	\$0	\$2,282,751	87.5040%	\$0	\$1,997,498
6	303.200	Misc Intangible- NF	\$1,452,850	R-6	\$0	\$1,452,850	87.5040%	\$0	\$1,271,302
7	303.300	Misc Intangible- KP	\$1,303,741	R-7	\$0	\$1,303,741	87.5040%	\$0	\$1,140,826
8		TOTAL INTANGIBLE PLANT	\$69,407,335		-\$4,032,122	\$65,375,213		\$0	\$57,205,926
9		PRODUCTION PLANT							
10		STEAM PRODUCTION							
11		PRODUCTION-ASBURY-STEAM							
12	310.000	Land and Land Rights - Asbury	\$0	R-12	\$0	\$0	88.4300%	\$0	\$0
13	311.000	Structures and Improvements - Asbury	\$0	R-13	\$0	\$0	88.4300%	\$0	\$0
14	312.000	Boiler Plant Equipment - Asbury	\$0	R-14	\$0	\$0	88.4300%	\$0	\$0
15	314.000	Turbogenerator Units - Asbury	\$0	R-15	\$0	\$0	88.4300%	\$0	\$0
16	315.000	Accessory Electric Equipment - Asbury	\$0	R-16	\$0	\$0	88.4300%	\$0	\$0
17	316.000	Misc Power Equip - Asbury	\$0	R-17	\$0	\$0	88.4300%	\$0	\$0
18		TOTAL PRODUCTION-ASBURY-STEAM	\$0		\$0	\$0		\$0	\$0
19		PRODUCTION- IATAN- STEAM							
20	310.000	Land & Land Rights - Iatan	\$0	R-20	\$0	\$0	88.4300%	\$0	\$0
21	311.000	Structures & Improvements - Iatan	\$3,140,997	R-21	\$0	\$3,140,997	88.4300%	\$0	\$2,777,584
22	312.000	Boiler Plant Equipment - Iatan	\$47,521,089	R-22	\$0	\$47,521,089	88.4300%	\$0	\$42,022,899
23	312.000	Unit Train - Iatan	\$358,238	R-23	\$0	\$358,238	88.4300%	\$0	\$316,790
24	314.000	Turbo Generator Units - Iatan	\$7,273,099	R-24	\$0	\$7,273,099	88.4300%	\$0	\$6,431,601
25	315.000	Accessory Electric Equipment - Iatan	\$5,086,000	R-25	\$0	\$5,086,000	88.4300%	\$0	\$4,497,550
26	316.000	Misc. Power Plant Equipment - Iatan	\$859,178	R-26	\$0	\$859,178	88.4300%	\$0	\$759,771
27		TOTAL PRODUCTION- IATAN- STEAM	\$64,238,601		\$0	\$64,238,601		\$0	\$56,806,195
28		PRODUCTION- IATAN 2- STEAM							
29	311.000	Structures & Improvements - Iatan 2	\$8,615,256	R-29	\$0	\$8,615,256	88.4300%	\$0	\$7,618,471
30	312.000	Boiler Plant Equipment - Iatan 2	\$51,583,960	R-30	\$0	\$51,583,960	88.4300%	\$0	\$45,615,696
31	314.000	Turbo Generator Units - Iatan 2	\$20,237,877	R-31	\$0	\$20,237,877	88.4300%	\$0	\$17,896,355
32	315.000	Accessory Electric Equipment - Iatan 2	\$5,049,103	R-32	\$0	\$5,049,103	88.4300%	\$0	\$4,464,922
33	316.000	Misc. Power Plant Equipment - Iatan 2	\$527,176	R-33	\$0	\$527,176	88.4300%	\$0	\$466,182
34		TOTAL PRODUCTION- IATAN 2- STEAM	\$86,013,372		\$0	\$86,013,372		\$0	\$76,061,626
35		PRODUCTION- IATAN- COMMON STEAM							
36	310.000	Land & Land Rights - Iatan Common	\$0	R-36	\$0	\$0	88.4300%	\$0	\$0
37	311.000	Structures & Improvements - Iatan Common	\$3,511,172	R-37	\$0	\$3,511,172	88.4300%	\$0	\$3,104,929
38	312.000	Boiler Plant Equipment - Iatan Common	\$11,048,373	R-38	\$0	\$11,048,373	88.4300%	\$0	\$9,770,076
39	314.000	Turbo Generator Units - Iatan Common	\$307,026	R-39	\$0	\$307,026	88.4300%	\$0	\$271,503
40	315.000	Accessory Electric Equipment - Iatan Common	\$1,171,987	R-40	\$0	\$1,171,987	88.4300%	\$0	\$1,036,388
41	316.000	Misc. Power Plant Equipment - Iatan Common	\$152,219	R-41	\$0	\$152,219	88.4300%	\$0	\$134,607
42		TOTAL PRODUCTION- IATAN- COMMON STEAM	\$16,190,777		\$0	\$16,190,777		\$0	\$14,317,503
43		PRODUCTION- PLUM POINT- STEAM							
44	310.000	Land & Land Rights - Plum Point	\$0	R-44	\$0	\$0	88.4300%	\$0	\$0
45	311.000	Structures & Improvements - Plum Point	\$5,984,951	R-45	\$0	\$5,984,951	88.4300%	\$0	\$5,292,492
46	312.000	Boiler Point Equipment - Plum Point	\$16,537,631	R-46	\$0	\$16,537,631	88.4300%	\$0	\$14,624,227
47	312.000	Train Lease	\$4,882,334	R-47	\$0	\$4,882,334	88.4300%	\$0	\$4,317,448
48	312.000	Unit Train - Plum Point	\$121,673	R-48	\$0	\$121,673	88.4300%	\$0	\$107,595
49	314.000	Turbo Generator Units - Plum Point	\$5,063,593	R-49	\$0	\$5,063,593	88.4300%	\$0	\$4,477,735
50	315.000	Accessory Electric Equipment - Plum Point	\$1,660,913	R-50	\$0	\$1,660,913	88.4300%	\$0	\$1,468,745

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
51	316.000	Misc. Power Plant Equipment - Plum Point	\$891,493	R-51	\$0	\$891,493	88.4300%	\$0	\$788,347
52		TOTAL PRODUCTION- PLUM POINT-STEAM	\$35,142,588		\$0	\$35,142,588		\$0	\$31,076,589
53		TOTAL STEAM PRODUCTION	\$201,585,338		\$0	\$201,585,338		\$0	\$178,261,913
54		NUCLEAR PRODUCTION							
55		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
56		HYDRAULIC PRODUCTION							
57		PRODUCTION- HYDRO							
58	330.000	Land & Land Rights - Hydro	\$0	R-58	\$0	\$0	88.4300%	\$0	\$0
59	331.000	Structures & Improvements - Hydro	\$423,575	R-59	\$0	\$423,575	88.4300%	\$0	\$374,567
60	332.000	Reservoirs, Dams, Waterways - Hydro	\$1,947,225	R-60	\$0	\$1,947,225	88.4300%	\$0	\$1,721,931
61	333.000	Water Wheels, Turbines & Generators	\$1,970,849	R-61	\$0	\$1,970,849	88.4300%	\$0	\$1,742,822
62	334.000	Accessory Electric Equipment - Hydro	\$495,430	R-62	\$0	\$495,430	88.4300%	\$0	\$438,109
63	335.000	Misc. Power Plant Equipment - Hydro	\$449,917	R-63	\$0	\$449,917	88.4300%	\$0	\$397,862
64		TOTAL PRODUCTION- HYDRO	\$5,286,996		\$0	\$5,286,996		\$0	\$4,675,291
65		TOTAL HYDRAULIC PRODUCTION	\$5,286,996		\$0	\$5,286,996		\$0	\$4,675,291
66		OTHER PRODUCTION							
67		PRODUCTION- ENERGY CENTER							
68	340.000	Land & Land Rights - Energy	\$0	R-68	\$0	\$0	88.4300%	\$0	\$0
69	341.000	Structures & Improvements - Energy	\$1,374,195	R-69	\$0	\$1,374,195	88.4300%	\$0	\$1,215,201
70	342.000	Fuel Holders, Producers & Access. - Energy	\$1,464,292	R-70	\$0	\$1,464,292	88.4300%	\$0	\$1,294,873
71	343.000	Prime Movers - Energy	\$24,306,068	R-71	\$0	\$24,306,068	88.4300%	\$0	\$21,493,856
72	344.000	Generators - Energy	\$5,068,157	R-72	\$0	\$5,068,157	88.4300%	\$0	\$4,481,771
73	345.000	Accessory Electric Equipment - Energy	\$2,238,951	R-73	\$0	\$2,238,951	88.4300%	\$0	\$1,979,904
74	346.000	Misc. Power Plant Equipment - Energy	\$2,346,359	R-74	\$0	\$2,346,359	88.4300%	\$0	\$2,074,885
75		TOTAL PRODUCTION- ENERGY CENTER	\$36,798,022		\$0	\$36,798,022		\$0	\$32,540,490
76		PRODUCTION- ENERGY CENTER FT8							
77	341.000	Structures & Improvements - FT8	\$1,848,700	R-77	\$0	\$1,848,700	88.4300%	\$0	\$1,634,805
78	342.000	Fuel Holders, Producers & Access. - FT8	\$846,908	R-78	\$0	\$846,908	88.4300%	\$0	\$748,921
79	343.000	Prime Movers - FT8	\$16,313,212	R-79	\$0	\$16,313,212	88.4300%	\$0	\$14,425,773
80	344.000	Generator - FT8	\$1,107,418	R-80	\$0	\$1,107,418	88.4300%	\$0	\$979,290
81	345.000	Accessory Electric Equipment - FT8	\$1,666,976	R-81	\$0	\$1,666,976	88.4300%	\$0	\$1,474,107
82	346.000	Misc. Power Plant Equipment - FT8	\$465,875	R-82	\$0	\$465,875	88.4300%	\$0	\$411,973
83		TOTAL PRODUCTION- ENERGY CENTER FT8	\$22,249,089		\$0	\$22,249,089		\$0	\$19,674,869
84		PRODUCTION- RIVERTON- COMMON							
85	340.000	Land/Land Rights- RC	\$0	R-85	\$0	\$0	88.4300%	\$0	\$0
86		TOTAL PRODUCTION- RIVERTON- COMMON	\$0		\$0	\$0		\$0	\$0
87		PRODUCTION- RIVERTON- UNIT 9, 10, 11							
88	341.000	Structures & Improvements - RU 10 & 11	\$5,774,712	R-88	\$0	\$5,774,712	88.4300%	\$0	\$5,106,578
89	342.000	Fuel Holders, Producers & Access. - RU 10 & 11	\$590,531	R-89	\$0	\$590,531	88.4300%	\$0	\$522,207
90	343.000	Prime Movers - RU 10 & 11	\$3,883,741	R-90	\$0	\$3,883,741	88.4300%	\$0	\$3,434,392
91	344.000	Generators - RU 10 & 11	\$1,195,423	R-91	\$0	\$1,195,423	88.4300%	\$0	\$1,057,113
92	345.000	Accessory Electric Equip. RU 10 & 11	\$944,232	R-92	\$0	\$944,232	88.4300%	\$0	\$834,984
93	346.000	Misc. Power Plant Equip - RU 10 & 11	\$758,722	R-93	\$0	\$758,722	88.4300%	\$0	\$670,938
94		TOTAL PRODUCTION- RIVERTON- UNIT 9, 10, 11	\$13,147,361		\$0	\$13,147,361		\$0	\$11,626,212
95		PRODUCTION- RIVERTON- UNIT 12							
96	341.000	Structures & Improvements - RU 12	\$3,966,692	R-96	\$0	\$3,966,692	88.4300%	\$0	\$3,507,746

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$297,963	R-97	\$0	\$297,963	88.4300%	\$0	\$263,489
98	343.000	Prime Movers - RU 12	\$30,674,691	R-98	\$0	\$30,674,691	88.4300%	\$0	\$27,125,629
99	344.000	Generators - RU 12	\$5,142,639	R-99	\$0	\$5,142,639	88.4300%	\$0	\$4,547,636
100	345.000	Accessory Electric Equipment - RU 12	\$6,192,172	R-100	\$0	\$6,192,172	88.4300%	\$0	\$5,475,738
101	346.000	Misc. Power Plant Equipment - RU 12	\$844,932	R-101	\$0	\$844,932	88.4300%	\$0	\$747,173
102		TOTAL PRODUCTION- RIVERTON- UNIT 12	\$47,119,089		\$0	\$47,119,089		\$0	\$41,667,411
103		PRODUCTION- STATE LINE- UNIT 1							
104	340.000	Land and Land Rights - SL UT1	\$0	R-104	\$0	\$0	88.4300%	\$0	\$0
105	341.000	Structures & Improvements - SL UT1	\$1,078,661	R-105	\$0	\$1,078,661	88.4300%	\$0	\$953,860
106	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,887,994	R-106	\$0	\$2,887,994	88.4300%	\$0	\$2,553,853
107	343.000	Prime Movers - SL UT1	\$13,697,176	R-107	\$0	\$13,697,176	88.4300%	\$0	\$12,112,413
108	344.000	Generators - SL UT1	\$5,209,956	R-108	\$0	\$5,209,956	88.4300%	\$0	\$4,607,164
109	345.000	Accessory Electric Equipment - SL UT1	\$2,481,915	R-109	\$0	\$2,481,915	88.4300%	\$0	\$2,194,757
110	346.000	Misc. Power Plant Equipment - SL UT1	\$270,185	R-110	\$0	\$270,185	88.4300%	\$0	\$238,925
111		TOTAL PRODUCTION- STATE LINE- UNIT 1	\$25,625,887		\$0	\$25,625,887		\$0	\$22,660,972
112		PRODUCTION- STATE LINE- COMMON							
113	340.000	Land and Land Rights - SL Common	\$0	R-113	\$0	\$0	88.4300%	\$0	\$0
114	341.000	ASDLStructures & Improvements - SL Common	\$1,852,374	R-114	\$0	\$1,852,374	88.4300%	\$0	\$1,638,054
115	342.000	Fuel Holders, Producers & Accessories - SL Common	\$51	R-115	\$0	\$51	88.4300%	\$0	\$45
116	343.000	Prime Movers - SL Common	\$183,749	R-116	\$0	\$183,749	88.4300%	\$0	\$162,489
117	345.000	Accessory Electric Equipment - SL Common	\$1,007,671	R-117	\$0	\$1,007,671	88.4300%	\$0	\$891,083
118	346.000	Misc. Power Plant Equipment - SL Common	\$238,567	R-118	\$0	\$238,567	88.4300%	\$0	\$210,965
119		TOTAL PRODUCTION- STATE LINE- COMMON	\$3,282,412		\$0	\$3,282,412		\$0	\$2,902,636
120		PRODUCTION- STATE LINE- CC							
121	340.000	Land and Land Rights - SL CC	\$0	R-121	\$0	\$0	88.4300%	\$0	\$0
122	341.000	Structures and Improvements - SL CC	\$3,545,473	R-122	\$0	\$3,545,473	88.4300%	\$0	\$3,135,262
123	342.000	Fuel Holders, Producers & Accessories - SL CC	\$225,911	R-123	\$0	\$225,911	88.4300%	\$0	\$199,773
124	343.000	Prime Movers - SL CC	\$39,153,920	R-124	\$0	\$39,153,920	88.4300%	\$0	\$34,623,811
125	344.000	Generators - SL CC	\$11,567,395	R-125	\$0	\$11,567,395	88.4300%	\$0	\$10,229,047
126	345.000	Accessory Electric Equipment - SL CC	\$3,508,596	R-126	\$0	\$3,508,596	88.4300%	\$0	\$3,102,651
127	346.000	Misc. Power Plant Equipment - SL CC	\$1,055,077	R-127	\$0	\$1,055,077	88.4300%	\$0	\$933,005
128		TOTAL PRODUCTION- STATE LINE- CC	\$59,056,372		\$0	\$59,056,372		\$0	\$52,223,549
129		PRODUCTION- ASBURY							
130	340.000	Land - Asb	\$0	R-130	\$0	\$0	88.4300%	\$0	\$0
131	341.000	Structures - Asb	\$6,742,558	R-131	\$0	\$6,742,558	88.4300%	\$0	\$5,962,444
132	342.000	Fuel Holders - Asb	\$1,796,921	R-132	\$0	\$1,796,921	88.4300%	\$0	\$1,589,017
133	345.000	Access. Electric - Asb	\$170,576	R-133	\$0	\$170,576	88.4300%	\$0	\$150,840
134	346.000	Misc. Equipment - Asb	\$446,872	R-134	\$0	\$446,872	88.4300%	\$0	\$395,169
135		TOTAL PRODUCTION- ASBURY	\$9,156,927		\$0	\$9,156,927		\$0	\$8,097,470
136		PRODUCTION - DALLAS COUNTY							
137	340.000	Land - Dallas County	\$0	R-137	\$0	\$0	88.4300%	\$0	\$0
138		TOTAL PRODUCTION - DALLAS COUNTY	\$0		\$0	\$0		\$0	\$0
139		PRODUCTION- PROSPERITY SOLAR							
140	341.000	Structures - PS	\$19,025	R-140	\$0	\$19,025	88.4300%	\$0	\$16,824
141	344.000	Generators - PS	\$309,338	R-141	\$0	\$309,338	88.4300%	\$0	\$273,548
142	345.000	Access. Electric - PS	\$67,646	R-142	\$0	\$67,646	88.4300%	\$0	\$59,819
143	346.000	Misc. Equipment - PS	\$986	R-143	\$0	\$986	88.4300%	\$0	\$872
144		TOTAL PRODUCTION- PROSPERITY SOLAR	\$396,995		\$0	\$396,995		\$0	\$351,063
145		PRODUCTION- NEOSHO RIDGE							
146	341.000	Structures- NR	\$1,130,337	R-146	\$0	\$1,130,337	88.4300%	\$0	\$999,557

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
147	344.000	Generators- NR	\$27,440,240	R-147	\$0	\$27,440,240	88.4300%	\$0	\$24,265,404
148	345.000	Access. Electric-NR	\$1,274,258	R-148	\$0	\$1,274,258	88.4300%	\$0	\$1,126,826
149	346.000	Misc. Equipment	\$114,522	R-149	\$0	\$114,522	88.4300%	\$0	\$101,272
150		TOTAL PRODUCTION- NEOSHO RIDGE	\$29,959,357		\$0	\$29,959,357		\$0	\$26,493,059
151		PRODUCTION- NORTH FOLK							
152	341.000	Structures -NF	\$331,802	R-152	\$0	\$331,802	88.4300%	\$0	\$293,413
153	344.000	Generators -NF	\$15,532,873	R-153	\$0	\$15,532,873	88.4300%	\$0	\$13,735,720
154	345.000	Access. Electric -NF	\$566,494	R-154	\$0	\$566,494	88.4300%	\$0	\$500,951
155	346.000	Misc. Equipment -NF	\$70,073	R-155	\$0	\$70,073	88.4300%	\$0	\$61,966
156		TOTAL PRODUCTION- NORTH FOLK	\$16,501,242		\$0	\$16,501,242		\$0	\$14,592,050
157		PRODUCTION- KINGS POINT							
158	341.000	Structures - KP	\$629,428	R-158	\$0	\$629,428	88.4300%	\$0	\$556,603
159	344.000	Generators - KP	\$13,791,316	R-159	\$0	\$13,791,316	88.4300%	\$0	\$12,195,661
160	345.000	Access. Electric - KP	\$546,577	R-160	\$0	\$546,577	88.4300%	\$0	\$483,338
161	346.000	Misc. Equipment - KP	\$62,677	R-161	\$0	\$62,677	88.4300%	\$0	\$55,425
162		TOTAL PRODUCTION- KINGS POINT	\$15,029,998		\$0	\$15,029,998		\$0	\$13,291,027
163		TOTAL OTHER PRODUCTION	\$278,322,751		\$0	\$278,322,751		\$0	\$246,120,808
164		TOTAL PRODUCTION PLANT	\$485,195,085		\$0	\$485,195,085		\$0	\$429,058,012
165		TRANSMISSION PLANT							
166	350.000	Land - TP	\$0	R-166	\$0	\$0	88.4300%	\$0	\$0
167	352.000	Structures & Improvements - TP	\$1,269,022	R-167	\$0	\$1,269,022	88.4300%	\$0	\$1,122,196
168	353.000	Station Equipment - TP	\$53,292,877	R-168	\$0	\$53,292,877	88.4300%	\$0	\$47,126,891
169	354.000	Towers and Fixtures - TP	\$704,105	R-169	\$0	\$704,105	88.4300%	\$0	\$622,640
170	355.000	Poles and Fixtures - TP	\$44,817,536	R-170	\$0	\$44,817,536	88.4300%	\$0	\$39,632,147
171	356.000	Overhead Conductors & Devices - TP	\$32,642,228	R-171	\$0	\$32,642,228	88.4300%	\$0	\$28,865,522
172		TOTAL TRANSMISSION PLANT	\$132,725,768		\$0	\$132,725,768		\$0	\$117,369,396
173		TRANSMISSION PLANT- IATAN							
174	352.000	Structures & Improvements- Iatan	\$46,613	R-174	\$0	\$46,613	88.4300%	\$0	\$41,220
175	353.000	Station Equipment- Iatan	\$378,263	R-175	\$0	\$378,263	88.4300%	\$0	\$334,498
176		TOTAL TRANSMISSION PLANT- IATAN	\$424,876		\$0	\$424,876		\$0	\$375,718
177		TRANSMISSION PLANT- NEOSHO RIDGE							
178	353.000	Station Equipment - NR	\$332,122	R-178	\$0	\$332,122	88.4300%	\$0	\$293,695
179	354.000	Towers & Fixtures - NR	\$9,782	R-179	\$0	\$9,782	88.4300%	\$0	\$8,650
180	355.000	Poles & Fixtures - NR	\$640,375	R-180	\$0	\$640,375	88.4300%	\$0	\$566,284
181	356.000	OH Conductor - NR	\$543,946	R-181	\$0	\$543,946	88.4300%	\$0	\$481,011
182		TOTAL TRANSMISSION PLANT- NEOSHO RIDGE	\$1,526,225		\$0	\$1,526,225		\$0	\$1,349,640
183		TRANSMISSION PLANT- NORTH FOLK							
184	353.000	Station Equip. -NF Tran	\$196,078	R-184	\$0	\$196,078	88.4300%	\$0	\$173,392
185	355.000	Poles & Fixtures -NF Tran	\$189,127	R-185	\$0	\$189,127	88.4300%	\$0	\$167,245
186	356.000	OH Conductor -NF Tran	\$158,138	R-186	\$0	\$158,138	88.4300%	\$0	\$139,841
187		TOTAL TRANSMISSION PLANT- NORTH FOLK	\$543,343		\$0	\$543,343		\$0	\$480,478
188		TRANSMISSION PLANT- KINGS POINT							
189	353.000	Station Equip.- KP	\$159,933	R-189	\$0	\$159,933	88.4300%	\$0	\$141,429
190	354.000	Towers & Fixtures- KP	\$18,892	R-190	\$0	\$18,892	88.4300%	\$0	\$16,706
191	355.000	Poles & Fixtures- KP	\$369,381	R-191	\$0	\$369,381	88.4300%	\$0	\$326,644
192	356.000	OH Conductor- KP	\$318,388	R-192	\$0	\$318,388	88.4300%	\$0	\$281,551
193		TOTAL TRANSMISSION PLANT- KINGS POINT	\$866,594		\$0	\$866,594		\$0	\$766,330
194		DISTRIBUTION PLANT							
195	360.000	Land/Land Rights - DP	\$0	R-195	\$0	\$0	86.0368%	\$0	\$0
196	361.000	Structures & Improvements - DP	\$7,411,824	R-196	\$0	\$7,411,824	86.0368%	\$0	\$6,376,896
197	362.000	Station Equipment - DP	\$47,923,296	R-197	\$0	\$47,923,296	86.0368%	\$0	\$41,231,670
198	364.000	Poles, Towers, & Fixtures - DP	\$128,390,387	R-198	\$0	\$128,390,387	86.0368%	\$0	\$110,462,980
199	365.000	Overhead Conductors & Devices - DP	\$138,547,821	R-199	\$0	\$138,547,821	86.0368%	\$0	\$119,202,112
200	366.000	Underground Conduit - DP	\$31,467,367	R-200	\$0	\$31,467,367	86.0368%	\$0	\$27,073,516
201	367.000	Underground Conductors & Devices - DP	\$48,325,645	R-201	\$0	\$48,325,645	86.0368%	\$0	\$41,577,839
202	368.000	Line Transformers - DP	\$55,424,721	R-202	\$0	\$55,424,721	86.0368%	\$0	\$47,685,656

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Post Direct
 Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
203	369.000	Services - DP	\$81,383,703	R-203	\$0	\$81,383,703	86.0368%	\$0	\$70,019,934
204	370.000	Meters - DP	-\$11,195,207	R-204	\$0	-\$11,195,207	86.0368%	\$0	-\$9,631,998
205	370.100	Meters-AMI	\$3,982,575	R-205	\$0	\$3,982,575	86.0368%	\$0	\$3,426,480
206	371.000	Meter Installations/Private Lights - DP	\$13,319,695	R-206	\$0	\$13,319,695	86.0368%	\$0	\$11,459,839
207	371.100	EV Installations	\$86,870	R-207	\$0	\$86,870	86.0368%	\$0	\$74,740
208	373.000	Street Lighting and Signal Systems - DP	\$4,139,138	R-208	\$0	\$4,139,138	86.0368%	\$0	\$3,561,182
209		TOTAL DISTRIBUTION PLANT	\$549,207,835		\$0	\$549,207,835		\$0	\$472,520,846
210		INCENTIVE COMPENSATION CAPITALIZATION							
211		Incentive Compensation	\$0	R-211	\$0	\$0	100.0000%	\$0	\$0
212		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
213		GENERAL PLANT							
214	389.000	Land/Land Rights - GP	\$0	R-214	\$0	\$0	87.5040%	\$0	\$0
215	390.000	Structures & Improvements - GP	\$11,554,286	R-215	-\$476,336	\$11,077,950	87.5040%	\$0	\$9,693,649
216	391.000	Office Furniture & Equipment - GP	\$2,346,907	R-216	-\$108,659	\$2,238,248	87.5040%	\$0	\$1,958,557
217	391.100	Computer Equipment - GP	\$3,313,837	R-217	-\$250,688	\$3,063,149	87.5040%	\$0	\$2,680,378
218	391.200	Furniture Lease - GP	\$83,425	R-218	\$0	\$83,425	87.5040%	\$0	\$73,000
219	392.000	Transportation Equipment - GP	\$6,165,900	R-219	\$0	\$6,165,900	87.5040%	\$0	\$5,395,409
220	393.000	Stores Equipment - GP	\$585,635	R-220	\$0	\$585,635	87.5040%	\$0	\$512,454
221	394.000	Tools, Shop, & Garage Equipment - GP	\$3,768,792	R-221	\$0	\$3,768,792	87.5040%	\$0	\$3,297,844
222	395.000	Laboratory Equipment - GP	\$610,141	R-222	\$0	\$610,141	87.5040%	\$0	\$533,898
223	396.000	Power Operated Equipment - GP	\$6,211,149	R-223	\$0	\$6,211,149	87.5040%	\$0	\$5,435,004
224	397.000	Communication Equipment - GP	\$3,801,396	R-224	-\$86,890	\$3,714,506	87.5040%	\$0	\$3,250,341
225	398.000	Miscellaneous Equipment - GP	\$188,708	R-225	-\$5,366	\$183,342	87.5040%	\$0	\$160,432
226		TOTAL GENERAL PLANT	\$38,630,176		-\$927,939	\$37,702,237		\$0	\$32,990,966
227		TOTAL DEPRECIATION RESERVE	\$1,278,527,237		-\$4,960,061	\$1,273,567,176		\$0	\$1,112,117,312

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Post Direct
 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-3	Franchises and Consents	302.000		-\$64,205		0
	1. To correct omission of common plant adjustment. (Boronda)		-\$64,205		\$0	
R-4	Misc Intangible	303.000		-\$3,967,917		0
	1. To remove CIS Reserve (Young)		-\$1,234,968		\$0	
	2. To correct omission of common plant adjustment. (Boronda)		-\$2,732,949		\$0	
R-215	Structures & Improvements - GP	390.000		-\$476,336		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$476,336		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-216	Office Furniture & Equipment - GP	391.000		-\$108,659		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$108,659		\$0	
R-217	Computer Equipment - GP	391.100		-\$250,688		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$250,688		\$0	
R-224	Communication Equipment - GP	397.000		-\$86,890		\$0
	1. To correct omission of common plant adjustment. (Boronda)		-\$86,890		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-225	Miscellaneous Equipment - GP	398.000		-\$5,366		\$0

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Post Direct
 Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To correct omission of common plant adjustment. (Boronda)		-\$5,366		\$0	
	No Adjustment		\$0		\$0	
Total Reserve Adjustments				<u><u>-\$4,960,061</u></u>		<u><u>\$0</u></u>

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Post Direct
 Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$38,488,973	45.04	12.00	33.04	0.090521	\$3,484,060
3	Federal Income Tax Withheld	\$0	45.04	15.50	29.54	0.080932	\$0
4	State Income Tax Withheld	\$0	45.04	20.06	24.98	0.068438	\$0
5	FICA Tax Withheld	\$0	45.04	15.50	29.54	0.080932	\$0
6	Accrued Vacation	\$3,482,655	45.04	182.50	-137.46	-0.376603	-\$1,311,578
7	Fuel - Coal	\$15,981,751	45.04	25.11	19.93	0.054603	\$872,652
8	Fuel - Gas	\$69,118,833	45.04	37.17	7.87	0.021562	\$1,490,340
9	Fuel - Purchase Oil	\$532,707	45.04	21.47	23.57	0.064575	\$34,400
10	Purchased Power	\$32,824,460	45.04	34.95	10.09	0.027644	\$907,399
11	401K	\$1,335,936	45.04	11.06	33.98	0.093096	\$124,370
12	Life Insurance and AD&D	\$119,132	45.04	25.75	19.29	0.052849	\$6,296
13	Employers Healthcare/Dental/Vision	\$5,362,206	45.04	11.29	33.75	0.092466	\$495,822
14	Pension and OPEB Expense	\$1,262,289	45.04	60.75	-15.71	-0.043041	-\$54,330
15	PSC Assessment	\$1,506,337	45.04	-25.50	70.54	0.193260	\$291,115
16	Incentive Compensation	\$2,921,298	45.04	290.50	-245.46	-0.672493	-\$1,964,552
17	Bad Debt Expense	\$2,070,163	0.00	0.00	0.00	0.000000	\$0
18	Cash Vouchers	\$119,038,429	45.04	35.14	9.90	0.027123	\$3,228,679
19	TOTAL OPERATION AND MAINT. EXPENSE	\$294,045,169					\$7,604,673
20	TAXES						
21	FICA - Employer Portion	\$2,560,325	45.04	15.50	29.54	0.080932	\$207,212
22	Federal Unemployment Taxes	\$12,821	45.04	75.20	-30.16	-0.082630	-\$1,059
23	State Unemployment Taxes	\$5,184	45.04	75.20	-30.16	-0.082630	-\$428
24	MO Gross Receipts Tax	\$0	0.00	16.90	-16.90	-0.046301	\$0
25	Property Tax	\$30,261,590	45.04	204.80	-159.76	-0.437699	-\$13,245,468
26	Sales Tax	\$14,620,300	29.83	4.53	25.30	0.069315	\$1,013,406
27	TOTAL TAXES	\$47,460,220					-\$12,026,337
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$4,421,664
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$32,897,032	45.04	365.00	-319.96	-0.876603	-\$28,837,637
33	State Tax Offset	\$6,071,178	45.04	365.00	-319.96	-0.876603	-\$5,322,013
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$50,467,174	45.04	91.11	-46.07	-0.126219	-\$6,369,916
36	TOTAL OFFSET FROM RATE BASE	\$89,435,384					-\$40,529,566
37	TOTAL CASH WORKING CAPITAL REQUIRED						-\$44,951,230

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H + I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue	\$582,733,291			Rev-2		\$582,733,291	100.0000%	-\$71,135,454	\$511,597,837		
Rev-3	0.000	Excess Facilities Charges	\$0			Rev-3		\$0	100.0000%	\$1,589,170	\$1,589,170		
Rev-4	447.000	Sales for Resale - On System	\$0			Rev-4		\$0	0.0000%	\$0	\$0		
Rev-5	447.800	Sales for Resale - Off System	\$92,833,890			Rev-5		\$92,833,890	88.0100%	-\$57,375,574	\$24,327,533		
Rev-6		TOTAL RETAIL RATE REVENUE	\$675,567,181					\$675,567,181		-\$126,921,858	\$537,514,540		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	0.000	PAYGO Revenue	\$0			Rev-8		\$0	88.4300%	\$7,705,078	\$7,705,078		
Rev-9	450.000	Forfeited Discounts	\$1,803,413			Rev-9		\$1,803,413	100.0000%	-\$303,972	\$1,499,441		
Rev-10	451.000	Reconnect/Misc.	\$84,980			Rev-10		\$84,980	100.0000%	-\$2,070	\$82,910		
Rev-11	454.000	Rent	\$1,112,043			Rev-11		\$1,112,043	100.0000%	-\$28,095	\$1,083,948		
Rev-12	456.030	Other Electric Revenue	\$360,863			Rev-12		\$360,863	89.1453%	\$1,401,131	\$1,722,823		
Rev-13	456.090	Plum Point Transmission	\$37,320			Rev-13		\$37,320	88.4300%	\$917	\$33,919		
Rev-14	456.210	REC Revenue	\$5,987,452			Rev-14		\$5,987,452	100.0000%	\$0	\$5,987,452		
Rev-15	456.200	Other Transmission Revenue	\$1,226,933			Rev-15		\$1,226,933	88.4300%	\$45,578	\$1,130,555		
Rev-16	456.271	Insurance - PTC Replacement	\$4,923,365			Rev-16		\$4,923,365	0.0000%	\$0	\$0		
Rev-17	456.250	Misc Revenue - Wind	-\$14,323,051			Rev-17		-\$14,323,051	88.4300%	\$0	-\$12,665,874		
Rev-18	457.000	Other Electric - Transmission	\$1,685,383			Rev-18		\$1,685,383	88.4300%	-\$1,221,595	\$268,789		
Rev-19	457.000	Other Elec - Transmission	\$89,357			Rev-19		\$89,357	0.0000%	\$0	\$0		
Rev-20	457.000	Other Elec - Trans	\$11,852,214			Rev-20		\$11,852,214	88.4300%	\$0	\$10,480,913		
Rev-21		TOTAL OTHER OPERATING REVENUES	\$14,840,272					\$14,840,272		\$7,596,972	\$17,329,954		
Rev-22		TOTAL OPERATING REVENUES	\$690,407,453					\$690,407,453		-\$119,324,886	\$554,844,494		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	411.800	Emission Allowances	-\$6	\$0	-\$6	E-4	\$0	-\$6	88.4300%	\$0	-\$5	\$0	-\$5
5	500.000	Operation Supervision & Engineering	\$790,048	\$346,020	\$444,028	E-5	\$207,389	\$997,437	88.4300%	\$0	\$882,034	\$428,638	\$453,396
6	501.000	Fuel	\$5,820,753	\$0	\$5,820,753	E-6	-\$5,792,042	\$28,711	88.0100%	\$0	\$25,268	\$50,865	-\$25,597
7	501.002	MO Fuel Adj Current Period	-\$34,468,600	\$0	-\$34,468,600	E-7	\$34,468,600	\$0	100.0000%	\$0	\$0	\$0	\$0
8	501.003	MO Fuel Adj Recovery	\$60,279,425	\$0	\$60,279,425	E-8	-\$60,279,452	-\$27	100.0000%	\$0	-\$27	\$0	-\$27
9	501.042	Fuel - Coal	\$20,995,897	\$0	\$20,995,897	E-9	\$0	\$20,995,897	88.0100%	\$0	\$18,478,489	\$0	\$18,478,489
10	501.045	Fuel - Oil	\$1,736,907	\$0	\$1,736,907	E-10	\$0	\$1,736,907	88.0100%	\$0	\$1,528,652	\$0	\$1,528,652
11	501.100	Fuel - MO Only	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	501.400	Ops Labor-Fuel Handling	\$170,523	\$144,427	\$26,096	E-12	-\$19,953	\$150,570	88.0100%	\$0	\$132,516	\$127,110	\$5,406
13	501.401	Ops Mtls-Fuel Handling	\$219,710	\$0	\$219,710	E-13	\$0	\$219,710	88.0100%	\$0	\$193,367	\$0	\$193,367
14	501.604	Fuel Administration - Riverton	\$1,110	\$0	\$1,110	E-14	\$0	\$1,110	88.0100%	\$0	\$977	\$0	\$977
15	501.605	Fuel Administration Plum Point	\$128,901	\$0	\$128,901	E-15	\$0	\$128,901	88.0100%	\$0	\$113,446	\$0	\$113,446
16	502.000	Steam Expenses	\$1,343,386	\$153,026	\$1,190,360	E-16	\$281,030	\$1,624,416	88.0100%	\$0	\$1,429,649	\$188,572	\$1,241,077
17	505.000	Electric Expenses	\$474,782	\$154,314	\$320,468	E-17	\$59,624	\$534,406	88.4300%	\$0	\$472,575	\$191,159	\$281,416
18	506.000	Misc. Steam Power Expense	\$1,188,660	\$83,528	\$1,105,132	E-18	\$217,545	\$1,406,205	88.4300%	\$0	\$1,243,507	\$103,472	\$1,140,035
19	507.000	Rents	\$61,066	\$0	\$61,066	E-19	-\$34,629	\$26,437	88.4300%	\$0	\$23,378	\$0	\$23,378
20	509.052	REC Emission Allowance	\$0	\$0	\$0	E-20	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
21		TOTAL OPERATION & MAINTENANCE EXPENSE	\$58,742,562	\$881,315	\$57,861,247		-\$30,891,888	\$27,850,674		\$0	\$24,523,826	\$1,089,816	\$23,434,010
22		TOTAL STEAM POWER GENERATION	\$58,742,562	\$881,315	\$57,861,247		-\$30,891,888	\$27,850,674		\$0	\$24,523,826	\$1,089,816	\$23,434,010

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
23		ELECTRIC MAINTENANCE EXPENSE											
24	510.000	Maint. Supervision	\$786,242	\$76,763	\$709,479	E-24	\$101,464	\$887,706	88.0100%	\$0	\$781,270	\$94,594	\$686,676
25	511.000	Maintenance of Structures	\$639,063	\$0	\$639,063	E-25	\$36,536	\$675,599	88.4300%	\$0	\$597,432	\$0	\$597,432
26	512.000	Maintenance of Boiler Plant	\$2,562,256	\$48,784	\$2,513,472	E-26	\$130,695	\$2,692,951	88.0100%	\$0	\$2,370,066	\$60,116	\$2,309,950
27	513.000	Maintenance of Electric Plant	\$370,448	\$40,022	\$330,426	E-27	\$218,831	\$589,279	88.0100%	\$0	\$518,624	\$49,318	\$469,306
28	514.000	Maintenance of Misc. Steam Plant	\$76,212	\$19,302	\$56,910	E-28	\$35,225	\$111,437	88.4300%	\$0	\$98,544	\$23,911	\$74,633
29		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$4,434,221	\$184,871	\$4,249,350		\$522,751	\$4,956,972		\$0	\$4,365,936	\$227,939	\$4,137,997
30		NUCLEAR POWER GENERATION											
31		OPERATION - NUCLEAR											
32		TOTAL OPERATION - NUCLEAR	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
33		MAINTENANCE - NP											
34		TOTAL MAINTENANCE - NP	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
35		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
36		HYDRAULIC POWER GENERATION											
37		OPERATION - HP											
38	535.000	Operation Superv/Engin. Hydro	\$49,067	\$36,859	\$12,208	E-38	\$10,335	\$59,402	88.4300%	\$0	\$52,529	\$45,660	\$6,869
39	537.000	Hydraulic Expenses	\$306,195	\$14,764	\$291,431	E-39	-\$89,165	\$217,030	88.4300%	\$0	\$191,920	\$18,106	\$173,814
40	538.000	Electric Expense Hydro	\$96,095	\$52,403	\$43,692	E-40	\$31,998	\$128,093	88.4300%	\$0	\$113,272	\$64,344	\$48,928
41	539.000	Misc. Hydraulic Power Gen. Expenses	\$301,346	\$81,081	\$220,265	E-41	\$18,526	\$319,872	88.4300%	\$0	\$282,862	\$99,883	\$182,979
42		TOTAL OPERATION - HP	\$752,703	\$185,107	\$567,596		-\$28,306	\$724,397		\$0	\$640,583	\$227,993	\$412,590
43		MAINTENANCE - HP											
44	541.000	Maintenance Superv. & Engineering - HP	\$39,992	\$33,276	\$6,716	E-44	\$9,895	\$49,887	88.4300%	\$0	\$44,115	\$41,221	\$2,894
45	542.000	Maintenance of Structures - Maint. HP	\$34,331	\$28,122	\$6,209	E-45	\$16,113	\$50,444	88.4300%	\$0	\$44,608	\$34,747	\$9,861
46	543.000	Maint. of Reservoirs, Dams & Waterways - HP	\$141,399	\$66,722	\$74,677	E-46	\$5,594	\$146,993	88.4300%	\$0	\$129,986	\$82,188	\$47,798
47	544.000	Maintenance of Electric Plant - HP	\$72,058	\$58,428	\$13,630	E-47	\$32,186	\$104,244	88.4300%	\$0	\$92,183	\$71,420	\$20,763
48	545.000	Maint. of Misc. Hydraulic Plant - HP	\$127,835	\$87,254	\$40,581	E-48	\$39,900	\$167,735	88.4300%	\$0	\$148,328	\$107,387	\$40,941
49		TOTAL MAINTENANCE - HP	\$415,615	\$273,802	\$141,813		\$103,688	\$519,303		\$0	\$459,220	\$336,963	\$122,257
50		TOTAL HYDRAULIC POWER GENERATION	\$1,168,318	\$458,909	\$709,409		\$75,382	\$1,243,700		\$0	\$1,099,803	\$564,956	\$534,847
51		OTHER POWER GENERATION											
52		OPERATION - OP											
53	546.011	Conv & Seminars	\$10,923	\$3,536	\$7,387	E-53	-\$459	\$10,464	88.4300%	\$0	\$9,253	\$3,127	\$6,126
54	546.000	Operation Superv. & Engineering - OP	\$2,379,439	\$1,638,616	\$740,823	E-54	\$740,627	\$3,120,066	88.4300%	\$0	\$2,759,074	\$2,094,826	\$664,248
55	546.200	Wind O&M	\$0	\$0	\$0	E-55	-\$272,941	-\$272,941	100.0000%	\$0	-\$272,941	\$0	-\$272,941
56	546.999	Wind Ops to Eliminate	\$3,020,906	\$0	\$3,020,906	E-56	\$0	\$3,020,906	88.4300%	\$0	\$2,671,387	\$0	\$2,671,387
57	547.200	Fuel - Operation OP	\$104,361,460	\$15,076	\$104,346,384	E-57	-\$17,476,566	\$86,884,894	88.0100%	\$0	\$76,467,395	\$18,578	\$76,448,817
58	547.600	Fuel - Operation OP - Partial Allocation	\$17,800	\$0	\$17,800	E-58	-\$2,082	\$15,718	88.0100%	\$0	\$13,833	\$0	\$13,833
59	547.300	MO/KS Deriv Unrecov Fuel Exp	-\$26,691	\$0	-\$26,691	E-59	\$0	-\$26,691	88.0100%	\$0	-\$23,491	\$0	-\$23,491
60	547.301	NonFAS133 Deriv (Gain)/Loss	\$523,200	\$0	\$523,200	E-60	\$0	\$523,200	88.0100%	\$0	\$460,468	\$0	\$460,468
61	548.000	Generation Expenses	\$5,212,513	\$2,981,700	\$2,230,813	E-61	-\$6,654	\$5,205,859	88.4300%	\$190,986	\$4,794,528	\$3,402,870	\$1,391,658
62	548.300	Exp Solar	\$40,930	\$9,464	\$31,466	E-62	-\$2,278	\$38,652	100.0000%	\$0	\$38,652	\$9,464	\$29,188

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
63	549.000	Misc. Other Power Generation Expense	\$256,468	\$173,743	\$82,725	E-63	-\$631,160	-\$374,692	88.4300%	\$0	-\$331,340	\$207,321	-\$538,661
64	549.169	Riverton OprTrk MO ER2016-0023	\$157,116	\$0	\$157,116	E-64	\$0	\$157,116	100.0000%	-\$157,116	\$0	\$0	\$0
65	549.120	Exp of Misc Other Power	\$1,055,773	\$0	\$1,055,773	E-65	\$82,480	\$1,138,253	88.4300%	\$0	\$1,006,557	\$0	\$1,006,557
66	549.200	Environmental Waste Disposal & Misc	\$292,890	\$0	\$292,890	E-66	-\$25,184	\$267,706	88.4300%	\$0	\$236,732	\$0	\$236,732
67	549.316	Wind - Exp External Fees	\$20,566	\$0	\$20,566	E-67	\$0	\$20,566	88.4300%	\$0	\$18,187	\$0	\$18,187
68		TOTAL OPERATION - OP	\$117,323,293	\$4,822,135	\$112,501,158		-\$17,594,217	\$99,729,076		\$33,870	\$87,848,294	\$5,736,186	\$82,112,108
69		MAINTANENCE - OP											
70	551.000	Maint. Superv. & Engineering - Prod Comb.	\$1,353,893	\$1,140,124	\$213,769	E-70	\$635,144	\$1,989,037	88.4300%	\$0	\$1,758,905	\$1,411,592	\$347,313
71	552.000	Maintenance of Structures - Prod Comb. Turbo	\$671,239	\$72,586	\$598,653	E-71	-\$46,175	\$625,064	88.4300%	\$0	\$552,744	\$82,305	\$470,439
72	553.100	Maint. of Generating & Electric Plant - Prod	\$570,700	\$582,445	-\$11,745	E-72	\$5,280,345	\$5,851,045	88.4300%	\$0	\$5,174,080	\$745,468	\$4,428,612
73	553.169	Riverton MtcTrk MO ER2014-0351	\$1,414,047	\$0	\$1,414,047	E-73	\$0	\$1,414,047	100.0000%	-\$1,414,047	\$0	\$0	\$0
74	553.233	Maintenance Solar	\$68,609	\$12,537	\$56,072	E-74	\$931	\$69,540	88.4300%	\$0	\$61,494	\$11,086	\$50,408
75	553.200	Maint Of Gen & Elect Eq-Other, H20, Turbine	\$925,310	\$314,687	\$610,623	E-75	-\$29,873	\$895,437	88.4300%	\$0	\$791,835	\$278,278	\$513,557
76	553.300	O&M Service Fee - Vestas	\$10,183,644	\$117,390	\$10,066,254	E-76	\$0	\$10,183,644	88.4300%	-\$851,176	\$8,154,220	\$103,808	\$8,050,412
77	553.301	Other Service Fees, EMSA, OMA, AMA	\$1,226,933	\$0	\$1,226,933	E-77	\$0	\$1,226,933	88.4300%	\$27,151	\$1,112,128	\$0	\$1,112,128
78	553.310	Landowner Rent Crop Damage - Wind	\$39,187	\$0	\$39,187	E-78	\$0	\$39,187	88.4300%	\$0	\$34,653	\$0	\$34,653
79	553.320	Neosho Ridge Wind Outage	-\$758,041	\$0	-\$758,041	E-79	-\$13,629	-\$771,670	88.4300%	\$670,335	-\$12,053	\$0	-\$12,053
80	553.999	Wind Mtce to eliminate	\$5,998,776	\$0	\$5,998,776	E-80	\$0	\$5,998,776	88.4300%	\$18,427	\$5,323,145	\$0	\$5,323,145
81	554.000	Maint. of Misc. Other Power Generation Plant - Prod	\$1,446,456	\$882,836	\$563,620	E-81	\$391,222	\$1,837,678	88.4300%	\$0	\$1,625,059	\$1,047,937	\$577,122
82		TOTAL MAINTANENCE - OP	\$23,140,753	\$3,122,605	\$20,018,148		\$6,217,965	\$29,358,718		-\$1,549,310	\$24,576,210	\$3,680,474	\$20,895,736
83		TOTAL OTHER POWER GENERATION	\$140,464,046	\$7,944,740	\$132,519,306		-\$11,376,252	\$129,087,794		-\$1,515,440	\$112,424,504	\$9,416,660	\$103,007,844
84		OTHER POWER SUPPLY EXPENSES											
85	555.000	Purchased Power (Energy Only)	\$11,674,263	\$0	\$11,674,263	E-85	-\$8,074,962	\$3,599,301	88.0100%	\$0	\$3,167,745	\$0	\$3,167,745
86	555.430	Direct Purchases	\$36,214,079	\$0	\$36,214,079	E-86	-\$211,199	\$36,002,880	88.0100%	\$0	\$31,686,135	\$0	\$31,686,135
87	555.502	Wind Hedge Stub Period (Gain)/Loss	-\$14,323,051	\$0	-\$14,323,051	E-87	\$0	-\$14,323,051	88.4300%	\$0	-\$12,665,874	\$0	-\$12,665,874
88	555.800	DA Other & Asset Energy Purchase	\$40,354,311	\$0	\$40,354,311	E-88	\$0	\$40,354,311	88.0100%	\$0	\$35,515,829	\$0	\$35,515,829
89	555.900	RT Asset Energy Purchase, RT Cost, Auction Revenue Rights	-\$26,978,934	\$0	-\$26,978,934	E-89	\$0	-\$26,978,934	88.0100%	\$0	-\$23,744,160	\$0	-\$23,744,160
90	556.000	System Control & Load Dispatching	\$4,296,994	\$1,814,186	\$2,482,808	E-90	\$454,904	\$4,751,898	88.4300%	\$0	\$4,202,104	\$2,219,037	\$1,983,067
91	557.000	Other Expense - Power Supply	\$528,639	\$0	\$528,639	E-91	\$10,906	\$539,545	88.4300%	\$0	\$477,120	\$0	\$477,120
92		TOTAL OTHER POWER SUPPLY EXPENSES	\$51,766,301	\$1,814,186	\$49,952,115		-\$7,820,351	\$43,945,950		\$0	\$38,638,899	\$2,219,037	\$36,419,862
93		TOTAL POWER PRODUCTION EXPENSES	\$256,575,448	\$11,284,021	\$245,291,427		-\$49,490,358	\$207,085,090		-\$1,515,440	\$181,052,968	\$13,518,408	\$167,534,560
94		TRANSMISSION EXPENSES											
95		OPERATION - TRANSMISSION EXP.											
96	560.000	Operation Superv. and Engin.	\$992,688	\$367,121	\$625,567	E-96	\$89,148	\$1,081,836	88.4300%	\$0	\$956,668	\$448,329	\$508,339
97	561.000	Transmission Expense	\$570,637	\$487,668	\$82,969	E-97	\$102,953	\$673,590	88.4300%	\$0	\$595,655	\$574,083	\$21,572
98	562.000	Station Expenses	\$739,251	\$110,423	\$628,828	E-98	\$27,966	\$767,217	88.4300%	\$0	\$678,450	\$118,141	\$560,309
99	563.000	Overhead Line Expenses	\$45,478	\$29,387	\$16,091	E-99	\$1,857	\$47,335	88.4300%	\$0	\$41,859	\$28,564	\$13,295
100	565.420	OK SPPTC Adjustment	\$22,306	\$0	\$22,306	E-100	\$0	\$22,306	0.0000%	\$0	\$0	\$0	\$0
101	565.414	SPP Fixed Chg - Native Load	\$25,711,672	\$0	\$25,711,672	E-101	-\$1,305,515	\$24,406,157	88.4300%	\$0	\$21,582,365	\$0	\$21,582,365
102	565.400	SPP Variable Charges - Native Load	\$6,551,648	\$0	\$6,551,648	E-102	\$0	\$6,551,648	88.4300%	\$0	\$5,793,622	\$0	\$5,793,622
103	566.000	Misc. Transmission Expenses	\$38,421	\$30,249	\$8,172	E-103	\$7,349	\$45,770	88.4300%	\$0	\$40,475	\$36,940	\$3,535
104	567.000	Rents - Transmission	\$175	\$0	\$175	E-104	\$0	\$175	88.4300%	\$0	\$155	\$0	\$155
105		TOTAL OPERATION - TRANSMISSION EXP.	\$34,672,276	\$1,024,848	\$33,647,428		-\$1,076,242	\$33,596,034		\$0	\$29,689,249	\$1,206,057	\$28,483,192

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H + I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
106		MAINTENANCE - TRANSMISSION EXP.											
107	568.000	Maint. Supervision & Engineering - TE	\$113,464	\$78,900	\$34,564	E-107	\$19,159	\$132,623	88.4300%	\$0	\$117,278	\$96,352	\$20,926
108	569.000	Maintenance of Structures - TE	\$11,226	-\$24	\$11,250	E-108	-\$6	\$11,220	88.4300%	\$0	\$9,922	-\$29	\$9,951
109	570.000	Maintenance of Station Equipment - TE	\$1,658,312	\$940,664	\$717,648	E-109	\$184,724	\$1,843,036	88.4300%	\$0	\$1,629,797	\$1,088,159	\$541,638
110	571.000	Maintenance of Overhead Lines - TE	\$2,642,610	\$72,551	\$2,570,059	E-110	\$13,313	\$2,655,923	88.4300%	\$0	\$2,348,632	\$82,627	\$2,266,005
111	575.000	IM Market Facilitation, Monito	\$1,548,518	\$0	\$1,548,518	E-111	\$0	\$1,548,518	88.4300%	\$0	\$1,369,354	\$0	\$1,369,354
112		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$5,974,130	\$1,092,091	\$4,882,039		\$217,190	\$6,191,320		\$0	\$5,474,983	\$1,267,109	\$4,207,874
113		TOTAL TRANSMISSION EXPENSES	\$40,646,406	\$2,116,939	\$38,529,467		-\$859,052	\$39,787,354		\$0	\$35,164,232	\$2,473,166	\$32,691,066
114		DISTRIBUTION EXPENSES											
115		OPERATION - DIST. EXPENSES											
116	580.000	Operation Supervision & Engineering - DE	\$1,249,612	\$660,193	\$589,419	E-116	\$165,304	\$1,414,916	86.0368%	\$0	\$1,217,348	\$788,921	\$428,427
117	582.000	Station Expenses - DE	\$158,257	\$126,679	\$31,578	E-117	\$11,533	\$169,790	86.0368%	\$0	\$146,081	\$124,309	\$21,772
118	583.000	Overhead Line Expenses - DE	\$1,051,755	\$479,799	\$571,956	E-118	\$92,075	\$1,143,830	86.0368%	\$0	\$984,114	\$535,022	\$449,092
119	584.000	Underground Line Expenses - DE	\$1,061,623	\$104,192	\$957,431	E-119	\$18,138	\$1,079,761	86.0368%	\$0	\$928,991	\$113,735	\$815,256
120	585.000	Street Lighting & Signal System Expenses - DE	\$153	-\$43	\$196	E-120	-\$11	\$142	86.0368%	\$0	\$122	-\$52	\$174
121	586.000	Meters - DE	\$2,139,542	\$1,380,376	\$759,166	E-121	\$267,596	\$2,407,138	86.0368%	\$0	\$2,071,025	\$1,543,012	\$528,013
122	587.000	Customer Install - DE	\$112,742	\$512,379	-\$399,637	E-122	\$73,146	\$185,888	86.0368%	\$0	\$159,932	\$493,370	-\$333,438
123	588.000	Miscellaneous - DE	\$1,538,663	\$277,399	\$1,261,264	E-123	\$61,006	\$1,599,669	86.0368%	\$0	\$1,376,304	\$319,851	\$1,056,453
124	589.000	Rents - DE	\$1,545	\$0	\$1,545	E-124	\$0	\$1,545	86.0368%	\$0	\$1,329	\$0	\$1,329
125		TOTAL OPERATION - DIST. EXPENSES	\$7,313,892	\$3,540,974	\$3,772,918		\$688,787	\$8,002,679		\$0	\$6,885,246	\$3,918,168	\$2,967,078
126		MAINTENANCE - DISTRIB. EXPENSES											
127	590.000	Distrb. Maintenance Supervision & Engin.	\$146,186	\$109,717	\$36,469	E-127	\$27,871	\$174,057	86.0368%	\$0	\$149,753	\$131,418	\$18,335
128	591.000	Distrb. Maintenance of Structures	\$111,234	\$32,556	\$78,678	E-128	\$7,077	\$118,311	86.0368%	\$0	\$101,791	\$37,410	\$64,381
129	592.000	Distrb. Maintenance of Station Equipment	\$1,579,514	\$790,228	\$789,286	E-129	\$161,850	\$1,741,364	86.0368%	\$0	\$1,498,214	\$894,911	\$603,303
130	593.000	Distrb. Maintenance of Overhead Lines	\$5,227,669	\$1,956,535	\$3,271,134	E-130	\$299,889	\$5,527,558	86.0368%	\$0	\$4,755,734	\$1,983,867	\$2,771,867
131	593.158	Distrb. Maintenance of OH Lines - Chemical	\$867,033	\$0	\$867,033	E-131	\$0	\$867,033	86.0368%	\$0	\$745,967	\$0	\$745,967
132	593.258	Distrb. Maintenance of OH Lines - Side Trim	\$114,579	\$0	\$114,579	E-132	\$0	\$114,579	86.0368%	\$0	\$98,580	\$0	\$98,580
133	593.458	Hydro-Ax Tree Trimming 12 Kv	\$793,795	\$0	\$793,795	E-133	\$0	\$793,795	86.0368%	\$0	\$682,956	\$0	\$682,956
134	593.500	OH Dist Line Maintenance & Misc.	\$3,199,361	\$0	\$3,199,361	E-134	-\$70,615	\$3,128,746	86.0368%	\$0	\$2,691,873	\$0	\$2,691,873
135	593.599	Amortization-Ice Storm Expense	\$24,325	\$0	\$24,325	E-135	\$0	\$24,325	0.0000%	\$0	\$0	\$0	\$0
136	593.658	Dozer-Tree Trim 12kv	\$1,998	\$0	\$1,998	E-136	\$0	\$1,998	86.0368%	\$0	\$1,719	\$0	\$1,719
137	593.740	TGR Tree Trimming-Distribution	\$483,814	\$0	\$483,814	E-137	\$0	\$483,814	86.0368%	\$0	\$416,258	\$0	\$416,258
138	593.900	OH Dist Line Maint Reliability, Inspec.	\$2,724,714	\$0	\$2,724,714	E-138	-\$3,022	\$2,721,692	86.0368%	\$0	\$2,341,657	\$0	\$2,341,657
139	594.000	Distrb. Maintenance of Underground Line	\$1,005,506	\$409,122	\$596,384	E-139	\$55,754	\$1,061,260	86.0368%	\$0	\$913,075	\$426,053	\$487,022
140	595.000	Line Distrb. Maintenance of Line Transformers Maintenance	\$67,282	\$33,011	\$34,271	E-140	\$8,205	\$75,487	86.0368%	\$0	\$64,947	\$39,300	\$25,647
141	596.000	Distrb. Maintenance of St Lights/Signal	\$359,577	\$196,062	\$163,515	E-141	\$43,671	\$403,248	86.0368%	\$0	\$346,941	\$226,692	\$120,249
142	597.000	Distrb. Maintenance of Meters	\$186,383	\$135,813	\$50,570	E-142	\$32,522	\$218,905	86.0368%	\$0	\$188,339	\$160,047	\$28,292
143	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$203,653	\$103,381	\$100,272	E-143	\$23,481	\$227,134	86.0368%	\$0	\$195,419	\$120,135	\$75,284
144		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$17,096,623	\$3,766,425	\$13,330,198		\$586,683	\$17,683,306		\$0	\$15,193,223	\$4,019,833	\$11,173,390
145		TOTAL DISTRIBUTION EXPENSES	\$24,410,515	\$7,307,399	\$17,103,116		\$1,275,470	\$25,685,985		\$0	\$22,078,469	\$7,938,001	\$14,140,468
146		CUSTOMER ACCOUNTS EXPENSE											
147	901.000	Supervision - CAE	\$168,636	\$94,595	\$74,041	E-147	\$25,128	\$193,764	89.1453%	\$0	\$172,732	\$118,378	\$54,354
148	902.000	Meter Reading Expenses - CAE	\$454,610	\$318,142	\$136,468	E-148	\$80,842	\$535,452	89.1453%	\$0	\$477,330	\$393,155	\$84,175

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
149	903.000	Customer Records & Collection Expenses - CAE	\$5,883,377	\$3,534,902	\$2,348,475	E-149	\$1,046,352	\$6,929,729	89.1453%	-\$2,800	\$6,174,727	\$4,360,008	\$1,814,719
150	904.000	Uncollectible Accts - CAE	\$1,479,459	\$0	\$1,479,459	E-150	\$687,564	\$2,167,023	89.1453%	\$0	\$1,931,799	\$0	\$1,931,799
151	905.000	Misc. Customer Accounts Expense	\$448,102	\$3,232	\$444,870	E-151	\$49,441	\$497,543	89.1453%	\$0	\$443,536	\$3,569	\$439,967
152		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$8,434,184	\$3,950,871	\$4,483,313		\$1,889,327	\$10,323,511		-\$2,800	\$9,200,124	\$4,875,110	\$4,325,014
153		CUSTOMER SERVICE & INFO. EXP.											
154	907.000	Supervision - CSIE	\$15,407	\$22,975	-\$7,568	E-154	\$6,103	\$21,510	89.1453%	\$0	\$19,175	\$28,751	-\$9,576
155	908.043	Customer Assistance Expenses - CSIE	\$242,254	\$244,307	-\$2,053	E-155	\$430,617	\$672,871	89.1453%	\$0	\$599,833	\$631,751	-\$31,918
156	908.044	LIPP AMORT MO Only	\$63,134	\$0	\$63,134	E-156	\$0	\$63,134	100.0000%	-\$108,891	-\$45,757	\$0	-\$45,757
157	908.100	Retail Indut. Cust. Assistance - Retail	\$1,208,813	\$927,360	\$281,453	E-157	-\$128,551	\$1,080,262	89.1453%	\$0	\$963,003	\$826,698	\$136,305
158	908.103	Cust Prog Collab	\$810,462	\$0	\$810,462	E-158	\$0	\$810,462	100.0000%	\$0	\$810,462	\$0	\$810,462
159	908.115	Solar Rebate Amortization	\$1,624,861	\$0	\$1,624,861	E-159	\$0	\$1,624,861	100.0000%	-\$1,624,861	\$0	\$0	\$0
160	908.116	Low Income Weather ER-2014-0351	\$250,000	\$0	\$250,000	E-160	\$0	\$250,000	100.0000%	\$0	\$250,000	\$0	\$250,000
161	908.127	EDE Crit Need Prg ER-2021-0312	\$66,667	\$0	\$66,667	E-161	\$0	\$66,667	100.0000%	\$16,667	\$83,334	\$0	\$83,334
162	908.117	Solar Rebate Amortization ER-2016-0023	\$620,055	\$0	\$620,055	E-162	\$0	\$620,055	100.0000%	-\$620,055	\$0	\$0	\$0
163	908.120	Energy Efficiency Cost Recovery & Wholesale Cust. Assist.	\$247,264	\$0	\$247,264	E-163	\$0	\$247,264	0.0000%	\$0	\$0	\$0	\$0
164	909.100	E.D. Advertising	\$692	\$0	\$692	E-164	\$0	\$692	89.1453%	\$0	\$617	\$0	\$617
165	909.200	Informational & Instructional Advertising Expense	\$198,756	\$0	\$198,756	E-165	\$0	\$198,756	89.1453%	-\$67,127	\$110,055	\$0	\$110,055
166	910.000	Misc. Customer Service & Informational Expense	\$19,662	\$0	\$19,662	E-166	\$0	\$19,662	89.1453%	\$0	\$17,528	\$0	\$17,528
167		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$5,368,027	\$1,194,642	\$4,173,385		\$308,169	\$5,676,196		-\$2,404,267	\$2,808,250	\$1,487,200	\$1,321,050
168		SALES EXPENSES											
169	912.000	Demonstrating & Selling Expenses - SE	\$48,274	\$20,047	\$28,227	E-169	\$5,073	\$53,347	89.1453%	\$0	\$47,557	\$25,117	\$22,440
170	916.000	Misc. Sales Expenses - SE	\$0	\$0	\$0	E-170	\$0	\$0	89.1453%	\$0	\$0	\$0	\$0
171		TOTAL SALES EXPENSES	\$48,274	\$20,047	\$28,227		\$5,073	\$53,347		\$0	\$47,557	\$25,117	\$22,440
172		ADMIN. & GENERAL EXPENSES											
173		OPERATION- ADMIN. & GENERAL EXP.											
174	920.100	Administrative & General Salaries	\$363,889	\$313,480	\$50,409	E-174	-\$351,864	\$12,025	87.4890%	\$0	\$10,521	\$274,261	-\$263,740
175	920.114	LUC BS Labor Alloc-Wind Ops	\$32,312	\$27,367	\$4,945	E-175	-\$3,781	\$28,531	87.4890%	\$0	\$24,961	\$23,943	\$1,018
176	920.201	Mgmt & Admin - Salaries-Acct	\$2,055	\$0	\$2,055	E-176	\$0	\$2,055	87.4890%	\$0	\$1,798	\$0	\$1,798
177	920.301	Mgmt & Admin - Field Safety Ad	\$163,811	\$146,689	\$17,122	E-177	-\$20,265	\$143,546	87.4890%	\$0	\$125,587	\$128,337	-\$2,750
178	920.400	LABS Labor	\$1,750,532	\$1,578,402	\$172,130	E-178	\$218,063	\$1,968,595	87.4890%	\$0	\$1,722,304	\$1,380,928	\$341,376
179	920.414	LABS BS Labor Allocs-Wind	\$30,922	\$26,190	\$4,732	E-179	-\$3,618	\$27,304	87.4890%	\$0	\$23,888	\$22,913	\$975
180	920.500	LABS CAN CS Labor Allocs	\$2,320,553	\$1,578,402	\$742,151	E-180	-\$286,495	\$2,034,058	87.4890%	\$0	\$1,779,577	\$1,380,928	\$398,649
181	920.514	LABS CS Labor Allocs - Wind	\$4,393	\$26,190	-\$21,797	E-181	-\$514	\$3,879	87.4890%	\$0	\$3,393	\$22,913	-\$19,520
182	920.600	Mgmt & Admin-General Services	\$149,237	\$129,811	\$19,426	E-182	-\$17,922	\$131,315	87.4890%	\$0	\$114,886	\$113,570	\$1,316
183	920.700	Fuel & Purc Power Forecasting	\$365,047	\$307,715	\$57,332	E-183	-\$42,512	\$322,535	87.4890%	\$0	\$282,183	\$269,217	\$12,966
184	920.810	Central OC Labor Allocs	\$3,776,696	\$3,271,956	\$504,740	E-184	\$2,834,307	\$6,611,003	87.4890%	-\$849,757	\$4,934,144	\$5,737,787	-\$803,643
185	920.814	LUSC Central Labor - Wind Ops	\$6,824	\$5,779	\$1,045	E-185	-\$798	\$6,026	87.4890%	\$0	\$5,272	\$5,056	\$216
186	920.881	MO Renewable Energy Std Labor	\$56,846	\$49,613	\$7,233	E-186	-\$5,530	\$51,316	100.0000%	\$0	\$51,316	\$49,613	\$1,703
187	920.882	Admin. & General Salary	\$16,677	\$4,120	\$12,557	E-187	-\$569	\$16,108	87.4890%	\$0	\$14,093	\$3,605	\$10,488
188	920.910	LIB Corp US Labor	\$305,867	\$278,081	\$27,786	E-188	-\$38,418	\$267,449	87.4890%	\$0	\$233,988	\$243,290	-\$9,302
189	920.883	KS Renewable Energy Std Labor	\$1,762	\$1,517	\$245	E-189	-\$188	\$1,574	0.0000%	\$0	\$0	\$0	\$0
190	921.018	Covid Office Exp OK	\$14,922	\$0	\$14,922	E-190	\$0	\$14,922	0.0000%	\$0	\$0	\$0	\$0
191	921.100	LUC Other Allocs	\$139,983	\$0	\$139,983	E-191	-\$10,000	\$129,983	87.4890%	\$0	\$113,721	\$0	\$113,721
192	921.114	LUC Dir Other Alloc-Wind Ops	\$1,846	\$0	\$1,846	E-192	\$0	\$1,846	87.4890%	\$0	\$1,615	\$0	\$1,615
193	921.200	Mgmt & Admin-Accounting	\$68,774	\$0	\$68,774	E-193	\$0	\$68,774	87.4890%	\$0	\$60,170	\$0	\$60,170

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H + I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
194	921.300	Mgmt & Admin - Exp - Field Staff	\$53,940	\$0	\$53,940	E-194	\$0	\$53,940	87.4890%	\$0	\$47,192	\$0	\$47,192
195	921.400	Software Maintenance	\$2,053,425	\$0	\$2,053,425	E-195	\$1,308,017	\$3,361,442	87.4890%	\$0	\$2,940,892	\$0	\$2,940,892
196	921.414	LABS Other Allocs - Wind	\$983	\$0	\$983	E-196	\$0	\$983	87.4890%	\$0	\$860	\$0	\$860
197	921.500	LABS CAN CS Other Allocs, Misc	\$1,830,193	\$0	\$1,830,193	E-197	-\$100	\$1,830,093	87.4890%	\$0	\$1,601,130	\$0	\$1,601,130
198	921.600	Janitorial Service - Expenses, Mgmt, Misc	\$245,687	\$0	\$245,687	E-198	-\$10	\$245,677	87.4890%	\$0	\$214,940	\$0	\$214,940
199	921.700	Forecasting - Other Expenses	\$186,162	\$0	\$186,162	E-199	-\$300	\$185,862	87.4890%	\$0	\$162,609	\$0	\$162,609
200	921.800	Central Other Allocs	\$517,520	\$0	\$517,520	E-200	\$0	\$517,520	87.4890%	\$0	\$452,773	\$0	\$452,773
201	921.880	A&G Expenses Iatan	\$1,320,077	\$0	\$1,320,077	E-201	\$0	\$1,320,077	87.4890%	\$0	\$1,154,922	\$0	\$1,154,922
202	921.999	Wind A&G to Eliminate	\$3,517,595	\$0	\$3,517,595	E-202	\$0	\$3,517,595	87.4890%	-\$394,725	\$2,682,784	\$0	\$2,682,784
203	922.000	Administrative Expenses Transferred - Credit	-\$16,931,864	-\$2,262,199	-\$14,669,665	E-203	-\$1,107,872	-\$18,039,736	87.4890%	\$0	-\$15,782,785	-\$2,776,830	-\$13,005,955
204	923.000	Outside Services Employed	\$33,680,681	\$111,724	\$33,568,957	E-204	\$29,272	\$33,709,953	87.4890%	-\$4,332,427	\$25,160,074	\$136,860	\$25,023,214
205	924.000	Property Insurance	\$3,570,658	\$0	\$3,570,658	E-205	\$785,213	\$4,355,871	87.4890%	\$0	\$3,810,908	\$0	\$3,810,908
206	925.000	Injuries and Damages	\$1,897,506	\$0	\$1,897,506	E-206	\$2,360,447	\$4,257,953	87.4890%	\$0	\$3,725,241	\$0	\$3,725,241
207	926.000	Employee Pensions and Benefits	\$7,720,729	\$63,257	\$7,657,472	E-207	\$872,619	\$8,593,348	87.4890%	-\$5,966,655	\$1,551,580	\$824,159	\$727,421
208	926.328	FAS106 HC - Elec/Gas (GAAP)	\$12,261,167	\$0	\$12,261,167	E-208	\$0	\$12,261,167	87.4890%	-\$8,543,213	\$2,183,959	\$0	\$2,183,959
209	927.000	Franchise Requirements	\$1,116	\$0	\$1,116	E-209	\$0	\$1,116	87.4890%	\$0	\$976	\$0	\$976
210	928.000	Regulatory Commission Expenses	\$3,433,709	\$0	\$3,433,709	E-210	\$0	\$3,433,709	100.0000%	-\$1,120,279	\$2,313,430	\$0	\$2,313,430
211	929.000	Duplicate Charges - Credit	-\$270,346	\$0	-\$270,346	E-211	\$0	-\$270,346	87.4890%	\$0	-\$236,523	\$0	-\$236,523
212	930.000	General Advertising Expense	\$607,901	\$0	\$607,901	E-212	-\$196,153	\$411,748	87.4890%	-\$15,904	\$344,330	\$0	\$344,330
213	931.000	Admin & General - Rents	\$0	\$0	\$0	E-213	\$0	\$0	87.4890%	\$0	\$0	\$0	\$0
214		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$65,269,787	\$5,658,094	\$59,611,693		\$6,321,029	\$71,590,816		-\$21,222,960	\$41,832,709	\$7,840,550	\$33,992,159
215		MAINT., ADMIN. & GENERAL EXP.											
216	935.000	Maintenance of General Plant	\$559,354	\$135,899	\$423,455	E-216	\$34,066	\$593,420	87.4890%	\$0	\$519,177	\$164,416	\$354,761
217		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$559,354	\$135,899	\$423,455		\$34,066	\$593,420		\$0	\$519,177	\$164,416	\$354,761
218		TOTAL ADMIN. & GENERAL EXPENSES	\$65,829,141	\$5,793,993	\$60,035,148		\$6,355,095	\$72,184,236		-\$21,222,960	\$42,351,886	\$8,004,966	\$34,346,920
219		INTEREST ON CUSTOMER DEPOSITS											
220	431.100	Customer Deposit Interest	\$1,187,407	\$0	\$1,187,407	E-220	\$154,276	\$1,341,683	100.0000%	\$0	\$1,341,683	\$0	\$1,341,683
221		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$1,187,407	\$0	\$1,187,407		\$154,276	\$1,341,683		\$0	\$1,341,683	\$0	\$1,341,683
222		DEPRECIATION EXPENSE											
223	403.000	Depreciation Expense, Dep. Exp.	\$117,721,600	See note (1)	See note (1)	E-223	See note (1)	\$117,721,600	88.4300%	\$11,412,310	\$115,513,521	See note (1)	See note (1)
224		TOTAL DEPRECIATION EXPENSE	\$117,721,600	\$0	\$0		\$0	\$117,721,600		\$11,412,310	\$115,513,521	\$0	\$0
225		AMORTIZATION EXPENSE											
226	403.000	DSM/Pre-MEEIA Amortization	\$0	\$0	\$0	E-226	\$0	\$0	100.0000%	\$5,186,701	\$5,186,701	\$0	\$5,186,701
227	403.003	MO Iatan 1 Amort O&M ER-2010-0130	\$84,729	\$0	\$84,729	E-227	\$0	\$84,729	100.0000%	\$0	\$84,729	\$0	\$84,729
228	403.009	MO Iatan II Amort O&M ER-2011-0004	\$44,828	\$0	\$44,828	E-228	\$0	\$44,828	100.0000%	\$0	\$44,828	\$0	\$44,828
229	403.011	MO PlmPt Amort O&M ER-2011-0004	\$1,987	\$0	\$1,987	E-229	\$0	\$1,987	100.0000%	\$1,987	\$3,974	\$0	\$3,974
230	403.012	Amort of 5-22-11 tornado- MO only	\$201,258	\$0	\$201,258	E-230	\$0	\$201,258	100.0000%	-\$203,724	-\$2,466	\$0	-\$2,466
231	403.014	MO Stub Period TCJA ER-2019-0374	-\$2,345,691	\$0	-\$2,345,691	E-231	\$3,128,149	\$782,458	100.0000%	\$0	\$782,458	\$0	\$782,458
232	403.018	ARO RgAsst Amt-MO ER-2021-0312	\$1,133,275	\$0	\$1,133,275	E-232	-\$3,009,459	-\$1,876,184	100.0000%	\$0	-\$1,876,184	\$0	-\$1,876,184
233	404.000	Amortization of Electric Plant	\$7,601,269	\$0	\$7,601,269	E-233	\$9,475,443	\$17,076,712	87.5040%	\$0	\$14,942,806	\$0	\$14,942,806
234	404.001	Asbury Amortization Expense	\$215,838	\$0	\$215,838	E-234	\$0	\$215,838	0.0000%	-\$1,418,761	-\$1,418,761	\$0	-\$1,418,761
235	404.003	Amort Exp-Wind EDE	\$367,453	\$0	\$367,453	E-235	\$1,091,326	\$1,458,779	87.0000%	\$0	\$1,269,138	\$0	\$1,269,138
236	407.332	Asbury Retirement - Other	\$14,789,877	\$0	\$14,789,877	E-236	-\$14,789,877	\$0	100.0000%	\$0	\$0	\$0	\$0
237	407.450	Property Tax Tracker Revenue	-\$5,233,740	\$0	-\$5,233,740	E-237	\$0	-\$5,233,740	100.0000%	\$5,233,740	\$0	\$0	\$0
238	407.491	Tax Reform Amort AR	-\$658,345	\$0	-\$658,345	E-238	\$0	-\$658,345	0.0000%	\$0	\$0	\$0	\$0
239	407.999	Non Jurisdictional	-\$2,035,100	\$0	-\$2,035,100	E-239	\$0	-\$2,035,100	0.0000%	\$0	\$0	\$0	\$0
240	403.013	Depreication Exp (PISA)	-\$8,246,019	\$0	-\$8,246,019	E-240	\$8,246,019	\$0	100.0000%	\$0	\$0	\$0	\$0

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Post Direct
 Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
241	403.017	PISA Deferred Depr Amort	\$183,332	\$0	\$183,332	E-241	\$0	\$183,332	100.0000%	\$0	\$183,332	\$0	\$183,332
242	404.002	PISA Amort	-\$2,318,083	\$0	-\$2,318,083	E-242	\$2,318,083	\$0	100.0000%	\$0	\$0	\$0	\$0
243	404.005	Amortization of PISA Deferred Am	\$9,702	\$0	\$9,702	E-243	\$8,115,794	\$8,125,496	100.0000%	\$0	\$8,125,496	\$0	\$8,125,496
244	421.034	PISA Equity Return Amort	\$0	\$0	\$0	E-244	\$274,876	\$274,876	100.0000%	\$0	\$274,876	\$0	\$274,876
245	431.209	PISA Carry Cost Amort	\$0	\$0	\$0	E-245	\$161,958	\$161,958	100.0000%	\$0	\$161,958	\$0	\$161,958
246		TOTAL AMORTIZATION EXPENSE	\$3,796,570	\$0	\$3,796,570		\$15,012,312	\$18,808,882		\$8,799,943	\$27,762,885	\$0	\$27,762,885
247		OTHER OPERATING EXPENSES											
248	408.000	Payroll Taxes Contra Account	-\$62,056	\$0	-\$62,056	E-248	\$615,978	\$553,922	88.0700%	\$0	\$487,839	\$542,492	-\$54,653
249	408.141	Payroll Tax - FICA	\$2,283,805	\$0	\$2,283,805	E-249	\$0	\$2,283,805	88.0700%	\$0	\$2,011,347	\$0	\$2,011,347
250	408.144	Payroll Tax - IATAN	\$143,317	\$0	\$143,317	E-250	\$0	\$143,317	88.0700%	\$0	\$126,219	\$0	\$126,219
251	408.511	Payroll Tax - Fed Unemployment	\$13,600	\$0	\$13,600	E-251	\$0	\$13,600	88.0700%	\$0	\$11,978	\$0	\$11,978
252	408.512	Payroll Tax - State Unemployment	\$7,436	\$0	\$7,436	E-252	\$0	\$7,436	88.0700%	\$0	\$6,549	\$0	\$6,549
253	408.610	Property Tax - Electric Gas	\$28,485,886	\$0	\$28,485,886	E-253	\$0	\$28,485,886	86.5049%	\$1,208,643	\$25,850,330	\$0	\$25,850,330
254	408.611	Property Tax Tracker	\$232,841	\$0	\$232,841	E-254	\$0	\$232,841	100.0000%	-\$232,841	\$0	\$0	\$0
255	408.640	Property Taxes - Wind	\$4,721,014	\$0	\$4,721,014	E-255	\$0	\$4,721,014	88.4300%	\$87,148	\$4,261,941	\$0	\$4,261,941
256	408.910	Other Taxes- "Escorp" Franchise Tax	\$25,800	\$0	\$25,800	E-256	\$0	\$25,800	0.0000%	\$0	\$0	\$0	\$0
257	408.930	Other Taxes- City Tax or Fee	\$12,358,180	\$0	\$12,358,180	E-257	\$0	\$12,358,180	91.6085%	-\$11,321,145	-\$2	\$0	-\$2
258		TOTAL OTHER OPERATING EXPENSES	\$48,209,823	\$0	\$48,209,823		\$615,978	\$48,825,801		-\$10,258,195	\$32,756,201	\$542,492	\$32,213,709
259		TOTAL OPERATING EXPENSE	\$572,227,395	\$31,667,912	\$422,837,883		-\$24,733,710	\$547,493,685		-\$15,191,409	\$470,077,776	\$38,864,460	\$315,699,795
260		NET INCOME BEFORE TAXES	\$118,180,058					\$142,913,768		-\$104,133,477	\$84,766,718		
261		INCOME TAXES											
262	409.100	Current Income Taxes	-\$1,638,287	See note (1)	See note (1)	E-262	See note (1)	-\$1,638,287	93.5604%	\$9,098,360	\$7,565,572	See note (1)	See note (1)
263		TOTAL INCOME TAXES	-\$1,638,287					-\$1,638,287		\$9,098,360	\$7,565,572		
264		DEFERRED INCOME TAXES											
265	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$25,665,669	See note (1)	See note (1)	E-265	See note (1)	\$25,665,669	86.5049%	-\$21,706,664	\$495,397	See note (1)	See note (1)
266	411.000	Amortization of Deferred ITC	\$0			E-266		\$0	100.0000%	-\$322,922	-\$322,922		
267	0.000	Amortization of EADIT	\$0			E-267		\$0	100.0000%	-\$1,773,691	-\$1,773,691		
268		TOTAL DEFERRED INCOME TAXES	\$25,665,669					\$25,665,669		-\$23,803,277	-\$1,601,216		
269		NET OPERATING INCOME	\$94,152,676					\$118,886,386		-\$89,428,560	\$78,802,362		

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

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Revenue		\$0	\$0	\$0	\$0	-\$71,135,454	-\$71,135,454
	1. To Adjust Test Year Retail Rate Revenues (Marek,Cox)		\$0	\$0		\$0	-\$2,724,817	
	2. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$68	
	3. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$257,800	
	4. To Adj for Rate Switchers and LP Customer Annualization Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	-\$321,263	
	5. To Adj to Dec 19 Data Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$376,913	
	6. To adj to Dec 19 Data Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$247,971	
	7. To adj to Dec 19 Data Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$682,758	
	8. To adj to Dec 19 Data Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$169,795	
	9. To adj to Dec 19 Data Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	-\$135,440	
	10. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$28,494	
	11. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$386	
	12. To adjust Community Solar Facility Charge Adj Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$257,280	
	13. To adjust EDR Rider Retail Rate Revenues-Large General (Tevie)		\$0	\$0		\$0	-\$24,231	
	14. To adjust EDR Rider Retail Rate Revenues-Small Primary (Tevie)		\$0	\$0		\$0	-\$136,183	
	15. To adjust EDR Rider Retail Rate Revenues-Large Power (Tevie)		\$0	\$0		\$0	-\$1,607,165	
	16. To adjust for Community Solar Grid Charge Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$25,484	
	17. To adjust for Community Solar Grid Charge Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$292	
	18. To adjust for Community Solar Grid Charge Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$28,668	
	19. To adjust for Customer Growth Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,766,529	
	20. To adjust for Customer Growth Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$412,991	
	21. To adjust for Customer Growth Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$527,772	
	22. To adjust for Customer Growth Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$453,846	
	23. To adjust for Manual Adjustments Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,578,602	
	24. To adjust for Manual Adjustments Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	\$1,266,248	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	25. To adjust for Manual Adjustments Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	\$8,865,827	
	26. To adjust for Manual Adjustments Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	\$275,596	
	27. To adjust for Manual Adjustments Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	\$1,070,719	
	28. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Residential (Cox)		\$0	\$0		\$0	-\$1,263,124	
	29. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-General (Cox)		\$0	\$0		\$0	\$181,736	
	30. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Large General (Cox)		\$0	\$0		\$0	-\$8,120,251	
	31. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Small Primary (Cox)		\$0	\$0		\$0	-\$256,102	
	32. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Large Power (Gonzales)		\$0	\$0		\$0	-\$2,502,936	
	33. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting MS (Poudel)		\$0	\$0		\$0	-\$228	
	34. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting LS (Poudel)		\$0	\$0		\$0	-\$3,080	
	35. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting PL (Poudel)		\$0	\$0		\$0	-\$114,024	
	36. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Lighting SPL (Poudel)		\$0	\$0		\$0	-\$68,133	
	37. To adjust to Update Period Adjustment Retail Rate Revenues for Update Period-Transmission (Jennings)		\$0	\$0		\$0	\$27,058	
	38. To adjust Weather Norm & Days Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$218,911	
	39. To adjust Weather Norm & Days Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$1,312,340	
	40. To adjust Weather Norm & Days Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$123,670	
	41. To adjust Weatherization Adjusttment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	\$2,763,372	
	42. To include EECR Adjustment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	-\$486,484	
	43. To include EECR Adjustment Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$119,530	
	44. To include EECR Adjustment Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$281,466	
	45. To include EECR Adjustment Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$19,977	
	46. To include EECR Adjustment Retail Rate Revenues-Large Power (Gonzles)		\$0	\$0		\$0	-\$77,312	
	47. To include MEEIA Adjustment Retail Rate Revenues-Residential (Cox)		\$0	\$0		\$0	-\$123,579	
	48. To include MEEIA Adjustment Retail Rate Revenues-General (Cox)		\$0	\$0		\$0	-\$211,081	
	49. To include MEEIA Adjustment Retail Rate Revenues-Large General (Cox)		\$0	\$0		\$0	-\$186,187	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	50. To include MEEIA Adjustment Retail Rate Revenues-Small Primary (Cox)		\$0	\$0		\$0	-\$56,982	
	51. To include MEEIA Adjustment Retail Rate Revenues-Large Power (Gonzales)		\$0	\$0		\$0	-\$72,124	
	52. To remove Franchise Fee Revenues (Marek)		\$0	\$0		\$0	-\$11,321,242	
	53. To remove Unbilled Revenues (Marek)		\$0	\$0		\$0	\$3,043,488	
	54. To remove FAC Revenues (Marek)		\$0	\$0		\$0	-\$60,279,425	
	55. To remove MEEIA revenues (Marek)		\$0	\$0		\$0	-\$3,314,624	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
Rev-3	Excess Facilities Charges		\$0	\$0	\$0	\$0	\$1,589,170	\$1,589,170
	1. To adjust excess facilities charges (Jennings)		\$0	\$0		\$0	\$1,589,162	
	2		\$0	\$0		\$0	\$8	
Rev-5	Sales for Resale - Off System	447.800	\$0	\$0	\$0	\$0	-\$57,375,574	-\$57,375,574
	1. To annualize SPP IM Sales (Nieto)		\$0	\$0		\$0	-\$57,375,574	
Rev-8	PAYGO Revenue		\$0	\$0	\$0	\$0	\$7,705,078	\$7,705,078
	1. To normalize PAYGO revenues at 95% of last known 2024 MO energy ratio ("MER") allocated amount of PAYGO payments and discontinue PAYGO revenue tracker (Giacone)		\$0	\$0		\$0	\$7,705,078	
	POST-DIRECT CHANGE		\$0	\$0		\$0	\$0	
	POST-DIRECT CHANGE		\$0	\$0		\$0	\$0	
Rev-9	Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	-\$303,972	-\$303,972
	1. To adjust Forfeited Discounts at 5-year average (Marek)		\$0	\$0		\$0	-\$303,972	
Rev-10	Reconnect/Misc.	451.000	\$0	\$0	\$0	\$0	-\$2,070	-\$2,070
	1. To adjust Reconnect Charges at 3-year average (Marek)		\$0	\$0		\$0	-\$2,070	
Rev-11	Rent	454.000	\$0	\$0	\$0	\$0	-\$28,095	-\$28,095
	1. To adjust Rent at 5-year average (Marek)		\$0	\$0		\$0	-\$28,095	
Rev-12	Other Electric Revenue	456.030	\$0	\$0	\$0	\$0	\$1,401,131	\$1,401,131
	1. To normalize Other Electric Revenue at 3-year average (Marek)		\$0	\$0		\$0	-\$4,621	
	2. To adjust REC Revenues - Wind		\$0	\$0		\$0	\$1,405,752	
Rev-13	Plum Point Transmission	456.090	\$0	\$0	\$0	\$0	\$917	\$917
	1. To normalize Plum Point Transmission at 3-year average (Marek)		\$0	\$0		\$0	\$917	
Rev-15	Other Transmission Revenue	456.200	\$0	\$0	\$0	\$0	\$45,578	\$45,578

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust wind farm EMSA service revenue based on annual escalator stated in contract (Giacone) offsets 553301		\$0	\$0		\$0	\$4,977	
	2. To adjust wind farm OMA service revenue based on annual escalator stated in contract (Giacone) offsets 553302 : A/C 456.201		\$0	\$0		\$0	\$17,252	
	3. To adjust wind farm AMA service revenue based on annual escalator stated in contract (Giacone) offsets 553306 : A/C 456.205		\$0	\$0		\$0	\$4,922	
	4. To adjust wind farm transmission easement revenue based on escalator stated in contract (Giacone) A/C 456.209		\$0	\$0		\$0	\$18,427	
Rev-18	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	-\$1,221,595	-\$1,221,595
	1. To normalize SPP transmission revenues.		\$0	\$0		\$0	\$1,602,614	
	2. To remove Missouri non-jurisdictional SPP transmission revenue.		\$0	\$0		\$0	-\$2,824,209	
E-5	Operation Supervision & Engineering	500.000	\$138,700	\$68,689	\$207,389	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,100		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$43,761		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$566		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$377		\$0	\$0	
	5. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10,640		\$0	\$0	
	6. To adjust payroll for 09/30/2024 (Smith)		\$138,700	\$0		\$0	\$0	
	7. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$127,133		\$0	\$0	
E-6	Fuel	501.000	\$57,795	-\$5,849,837	-\$5,792,042	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Smith)		\$57,795	\$0		\$0	\$0	
	2. To annualize fuel expenses. (Nieto)		\$0	-\$4,822,474		\$0	\$0	
	3. To annualize SPP IM expenses (Ancillary & Other).		\$0	-\$1,027,363		\$0	\$0	
E-7	MO Fuel Adj Current Period	501.002	\$0	\$34,468,600	\$34,468,600	\$0	\$0	\$0
	1. To remove FAC Test Year amount (Nieto)		\$0	\$34,468,600		\$0	\$0	
E-8	MO Fuel Adj Recovery	501.003	\$0	-\$60,279,452	-\$60,279,452	\$0	\$0	\$0
	1. To remove FAC Test Year amount (Nieto)		\$0	-\$60,279,452		\$0	\$0	
E-12	Ops Labor-Fuel Handling	501.400	\$0	-\$19,953	-\$19,953	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$19,953		\$0	\$0	
E-16	Steam Expenses	502.000	\$61,236	\$219,794	\$281,030	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$21,141		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$61,236	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$198,653		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-17	Electric Expenses	505.000	\$61,856	-\$2,232	\$59,624	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$21,319		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$61,856	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$19,087		\$0	\$0	
E-18	Misc. Steam Power Expense	506.000	\$33,482	\$184,063	\$217,545	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$11,540		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$33,482	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$195,603		\$0	\$0	
E-19	Rents	507.000	\$0	-\$34,629	-\$34,629	\$0	\$0	\$0
	1. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$34,629		\$0	\$0	
E-24	Maint. Supervision	510.000	\$30,718	\$70,746	\$101,464	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$10,605		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$30,718	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$81,351		\$0	\$0	
E-25	Maintenance of Structures	511.000	\$0	\$36,536	\$36,536	\$0	\$0	\$0
	1. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$36,536		\$0	\$0	
E-26	Maintenance of Boiler Plant	512.000	\$19,522	\$111,173	\$130,695	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$11		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$49		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$6,679		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$19,522	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$117,912		\$0	\$0	
E-27	Maintenance of Electric Plant	513.000	\$16,015	\$202,816	\$218,831	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$5,529		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$16,015	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$208,345		\$0	\$0	
E-28	Maintenance of Misc. Steam Plant	514.000	\$7,737	\$27,488	\$35,225	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,667		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$7,737	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$30,155		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-38	Operation Superv/Engin. Hydro	535.000	\$14,775	-\$4,440	\$10,335	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$35		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$5,057		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$14,775	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$652		\$0	\$0	
E-39	Hydraulic Expenses	537.000	\$5,711	-\$94,876	-\$89,165	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$1,968		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$5,711	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$92,908		\$0	\$0	
E-40	Electric Expense Hydro	538.000	\$20,360	\$11,638	\$31,998	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,017		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$20,360	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$18,655		\$0	\$0	
E-41	Misc. Hydraulic Power Gen. Expenses	539.000	\$31,871	-\$13,345	\$18,526	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,309		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$6,675		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$35		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$31,871	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$2,326		\$0	\$0	
E-44	Maintenance Superv. & Engineering - HP	541.000	\$13,338	-\$3,443	\$9,895	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,597		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$13,338	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$1,154		\$0	\$0	
E-45	Maintenance of Structures - Maint. HP	542.000	\$11,171	\$4,942	\$16,113	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,687		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$1,162		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$11,171	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$8,791		\$0	\$0	
E-46	Maint. of Reservoirs, Dams & Waterways - HP	543.000	\$26,219	-\$20,625	\$5,594	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$9,037		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$26,219	\$0		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$11,588		\$0	\$0	
E-47	Maintenance of Electric Plant - HP	544.000	\$22,336	\$9,850	\$32,186	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,698		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$22,336	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$17,548		\$0	\$0	
E-48	Maint. of Misc. Hydraulic Plant - HP	545.000	\$34,183	\$5,717	\$39,900	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$8,261		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$3,520		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$34,183	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$17,498		\$0	\$0	
E-53	Conv & Seminars	546.011	\$0	-\$459	-\$459	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone)		\$0	-\$6		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$453		\$0	\$0	
E-54	Operation Superv. & Engineering - OP	546.000	\$730,293	\$10,334	\$740,627	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Smith)		\$730,293	\$0		\$0	\$0	
	2. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$10,334		\$0	\$0	
E-55	Wind O&M	546.200	\$0	-\$272,941	-\$272,941	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 546.205		\$0	-\$20,525		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 546.207		\$0	-\$1,168		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$251,248		\$0	\$0	
E-57	Fuel - Operation OP	547.200	\$6,033	-\$17,482,599	-\$17,476,566	\$0	\$0	\$0
	1. To adjust payroll for 09/30/2024 (Smith)		\$6,033	\$0		\$0	\$0	
	2. To annualize fuel expenses. (Nieto)		\$0	-\$17,482,599		\$0	\$0	
E-58	Fuel - Operation OP - Partial Allocation	547.600	\$0	-\$2,082	-\$2,082	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,082		\$0	\$0	
E-61	Generation Expenses	548.000	\$866,394	-\$873,048	-\$6,654	\$0	\$190,986	\$190,986
	1. To annualize American Water expense at State Line power plant. (Nieto)		\$0	-\$194,380		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 548.125		\$0	\$131		\$0	\$0	
	3. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 548.301		\$0	\$19,137		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$297,365		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To adopt Empire's correcting entries related to invoices paid by wind farms (Giacone) A/C 548.125		\$0	\$0		\$0	\$190,986	
	6. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$110		\$0	\$0	
	7. To adjust payroll for 09/30/2024 (Smith)		\$866,394	\$0		\$0	\$0	
	8. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$400,461		\$0	\$0	
E-62	Exp Solar	548.300	\$0	-\$2,278	-\$2,278	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 548.301		\$0	-\$1,132		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$1,146		\$0	\$0	
E-63	Misc. Other Power Generation Expense	549.000	\$60,703	-\$691,863	-\$631,160	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 549.025		\$0	\$8,190		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 549.046		\$0	-\$619		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$2,566		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$60,703	\$0		\$0	\$0	
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$696,868		\$0	\$0	
E-64	Riverton OprTrk MO ER2016-0023	549.169	\$0	\$0	\$0	\$0	-\$157,116	-\$157,116
	1. To remove Riverton 12 tracker test year activity (Giacone)		\$0	\$0		\$0	-\$157,116	
E-65	Exp of Misc Other Power	549.120	\$0	\$82,480	\$82,480	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone)		\$0	\$96,879		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$13,790		\$0	\$0	
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$609		\$0	\$0	
E-66	Environmental Waste Disposal & Misc	549.200	\$0	-\$25,184	-\$25,184	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 549.222		\$0	-\$1,920		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 549.223		\$0	-\$18,699		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$4,565		\$0	\$0	
E-70	Maint. Superv. & Engineering - Prod Comb.	551.000	\$456,158	\$178,986	\$635,144	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 551.202		\$0	-\$194		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 551.225		\$0	-\$4,297		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	\$157,219		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$456,158	\$0		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	5. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$26,258		\$0	\$0	
E-71	Maintenance of Structures - Prod Comb. Turbo	552.000	\$20,488	-\$66,663	-\$46,175	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 552.121		\$0	-\$24,107		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$7,061		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$20,488	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	-\$35,495		\$0	\$0	
E-72	Maint. of Generating & Electric Plant - Prod	553.100	\$260,558	\$5,019,787	\$5,280,345	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 553.160		\$0	\$1,340		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 553.161		\$0	-\$789		\$0	\$0	
	3. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 553.173		\$0	\$6,743		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$41,789		\$0	\$0	
	5. To adjust payroll for 09/30/2024 (Smith)		\$260,558	\$0		\$0	\$0	
	6. To Operations and Maintenance for 09/30/2024 Boronda)		\$0	\$5,054,282		\$0	\$0	
E-73	Riverton MtcTrk MO ER2014-0351	553.169	\$0	\$0	\$0	\$0	-\$1,414,047	-\$1,414,047
	1. To remove Riverton 12 tracker test year activity (Giacone)		\$0	\$0		\$0	-\$1,414,047	
E-74	Maintenance Solar	553.233	\$0	\$931	\$931	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone)		\$0	\$2,473		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$1,542		\$0	\$0	
E-75	Maint Of Gen & Elect Eq-Other, H20, Turbine	553.200	\$0	-\$29,873	-\$29,873	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 553.234		\$0	\$7,853		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$37,726		\$0	\$0	
E-76	O&M Service Fee - Vestas	553.300	\$0	\$0	\$0	\$0	-\$851,176	-\$851,176
	1. To annualize wind farm Vestas O&M service fee based on monthly GL average balance Jun24-Sep24 (Giacone) ; A/C 553.300		\$0	\$0		\$0	-\$851,176	
E-77	Other Service Fees, EMSA, OMA, AMA	553.301	\$0	\$0	\$0	\$0	\$27,151	\$27,151
	1. To adjust wind farm EMSA service fee based on annual escalator stated in contract (Giacone) offsets 456200		\$0	\$0		\$0	\$4,977	
	2. To adjust wind farm OMA service fee based on annual escalator stated in contract (Giacone) offsets 456201 ; A/C 553.302		\$0	\$0		\$0	\$17,252	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To adjust AMA service fee based on annual escalator stated in contract (Giacone) offsets 456205 ; A/C 553.306		\$0	\$0		\$0	\$4,922	
E-79	Neosho Ridge Wind Outage	553.320	\$0	-\$13,629	-\$13,629	\$0	\$670,335	\$670,335
	1. To remove impact of Neosho Ridge wind outage by clearing test year balance (Giacone) A/C 553.320		\$0	\$0		\$0	\$670,335	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone)		\$0	-\$5,106		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$8,523		\$0	\$0	
E-80	Wind Mtce to eliminate	553.999	\$0	\$0	\$0	\$0	\$18,427	\$18,427
	1. To adjust wind mtce to include updated transmission easement expense based on escalator stated in contract (Giacone) offsets 456.209		\$0	\$0		\$0	\$18,427	
E-81	Maint. of Misc. Other Power Generation Plant - Prod	554.000	\$302,211	\$89,011	\$391,222	\$0	\$0	\$0
	1. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.110		\$0	-\$12,402		\$0	\$0	
	2. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.131		\$0	\$2,781		\$0	\$0	
	3. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.234		\$0	\$5,583		\$0	\$0	
	4. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.235		\$0	\$1,014		\$0	\$0	
	5. To normalize Dept. 115 Wind O&M Expense using 2-yr avg (Giacone) 554.236		\$0	-\$778		\$0	\$0	
	6. To adjust STIP/SBP (Marek)		\$0	-\$104,159		\$0	\$0	
	7. To adjust payroll for 09/30/2024 (Smith)		\$302,211	\$0		\$0	\$0	
	8. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$196,972		\$0	\$0	
E-85	Purchased Power (Energy Only)	555.000	\$0	-\$8,074,962	-\$8,074,962	\$0	\$0	\$0
	1. To annualize Purchased Power expenses - energy. (Nieo)		\$0	-\$22,316,406		\$0	\$0	
	2. To annualize Purchased Power expenses - demand. (Nieto)		\$0	\$12,672,023		\$0	\$0	
	3. To annualize Plum Point PPA O&M variable costs. (Nieto)		\$0	\$2,596,784		\$0	\$0	
	1. To annualize SPP IM expenses (Ancillary & Other).		\$0	-\$1,027,363		\$0	\$0	
E-86	Direct Purchases	555.430	\$0	-\$211,199	-\$211,199	\$0	\$0	\$0
	1. To eliminate depreciation cleared to other O&M accounts (Young)		\$0	-\$211,199		\$0	\$0	
E-90	System Control & Load Dispatching	556.000	\$695,185	-\$240,281	\$454,904	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$239,601		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$3,000		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$695,185	\$0		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	4. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$2,320		\$0	\$0	
E-91	Other Expense - Power Supply	557.000	\$0	\$10,906	\$10,906	\$0	\$0	\$0
	1. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$10,906		\$0	\$0	
E-96	Operation Superv. and Engin.	560.000	\$139,866	-\$50,718	\$89,148	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$50,719		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$139,866	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$1		\$0	\$0	
E-97	Transmission Expense	561.000	\$161,527	-\$58,574	\$102,953	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$58,574		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$161,527	\$0		\$0	\$0	
E-98	Station Expenses	562.000	\$23,175	\$4,791	\$27,966	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$8,404		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$23,175	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$13,195		\$0	\$0	
E-99	Overhead Line Expenses	563.000	\$2,914	-\$1,057	\$1,857	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$1,057		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$2,914	\$0		\$0	\$0	
E-101	SPP Fixed Chg - Native Load	565.414	\$0	-\$1,305,515	-\$1,305,515	\$0	\$0	\$0
	1. To adjust Transmission of Electricity by Others to reflect Staff's annualized Entergy Transmission contract expense increases. (Nieto)		\$0	\$324,260		\$0	\$0	
	2. To normalize SPP transmission expense.		\$0	-\$1,629,775		\$0	\$0	
E-103	Misc. Transmission Expenses	566.000	\$11,524	-\$4,175	\$7,349	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,179		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$11,524	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$4		\$0	\$0	
E-107	Maint. Supervision & Engineering - TE	568.000	\$30,059	-\$10,900	\$19,159	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$10,900		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$30,059	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-108	Maintenance of Structures - TE	569.000	-\$9	\$3	-\$6	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$3		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		-\$9	\$0		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-109	Maintenance of Station Equipment - TE	570.000	\$289,867	-\$105,143	\$184,724	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$105,114		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$16		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$289,867	\$0		\$0	\$0	
	4. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	-\$13		\$0	\$0	
E-110	Maintenance of Overhead Lines - TE	571.000	\$20,887	-\$7,574	\$13,313	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$7,574		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$20,887	\$0		\$0	\$0	
E-116	Operation Supervision & Engineering - DE	580.000	\$256,765	-\$91,461	\$165,304	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$90,451		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$1,010		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$256,765	\$0		\$0	\$0	
E-117	Station Expenses - DE	582.000	\$17,805	-\$6,272	\$11,533	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$6,272		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$17,805	\$0		\$0	\$0	
E-118	Overhead Line Expenses - DE	583.000	\$142,054	-\$49,979	\$92,075	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$38,692		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$3,773		\$0	\$0	
	3. To adjust STIP/SBP (Marek)		\$0	-\$34		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$881		\$0	\$0	
	5. To adjust STIP/SBP (Marek)		\$0	-\$6,622		\$0	\$0	
	6. To adjust STIP/SBP (Marek)		\$0	-\$40		\$0	\$0	
	7. To adjust payroll for 09/30/2024 (Smith)		\$142,054	\$0		\$0	\$0	
	8. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$63		\$0	\$0	
E-119	Underground Line Expenses - DE	584.000	\$28,002	-\$9,864	\$18,138	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$9,864		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$28,002	\$0		\$0	\$0	
E-120	Street Lighting & Signal System Expenses - DE	585.000	-\$17	\$6	-\$11	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	\$6		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		-\$17	\$0		\$0	\$0	
E-121	Meters - DE	586.000	\$413,056	-\$145,460	\$267,596	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$145,507		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To adjust payroll for 09/30/2024 (Smith)		\$413,056	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$47		\$0	\$0	
E-122	Customer Install - DE	587.000	\$61,062	\$12,084	\$73,146	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$21,510		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$61,062	\$0		\$0	\$0	
	3. To Operations and Maintenance for 09/30/2024 (Boronda)		\$0	\$33,594		\$0	\$0	
E-123	Miscellaneous - DE	588.000	\$94,362	-\$33,356	\$61,006	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$33,241		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$115		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$94,362	\$0		\$0	\$0	
E-127	Distrb. Maintenance Supervision & Engin.	590.000	\$43,029	-\$15,158	\$27,871	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$15,158		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$43,029	\$0		\$0	\$0	
E-128	Distrb. Maintenance of Structures	591.000	\$10,925	-\$3,848	\$7,077	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,848		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$10,925	\$0		\$0	\$0	
E-129	Distrb. Maintenance of Station Equipment	592.000	\$249,921	-\$88,071	\$161,850	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$88,040		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$31		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$249,921	\$0		\$0	\$0	
E-130	Distrb. Maintenance of Overhead Lines	593.000	\$349,300	-\$49,411	\$299,889	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$49,411		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$349,300	\$0		\$0	\$0	
E-134	OH Dist Line Maintenance & Misc.	593.500	\$0	-\$70,615	-\$70,615	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$70,615		\$0	\$0	
E-138	OH Dist Line Maint Reliability, Inspec.	593.900	\$0	-\$3,022	-\$3,022	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$3,022		\$0	\$0	
E-139	Distrb. Maintenance of Underground Line	594.000	\$86,076	-\$30,322	\$55,754	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$30,322		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$86,076	\$0		\$0	\$0	
E-140	Line Distrb. Maintenance of Line Transformers Maintenance	595.000	\$12,667	-\$4,462	\$8,205	\$0	\$0	\$0

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust STIP/SBP (Marek)		\$0	-\$4,462		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$12,667	\$0		\$0	\$0	
E-141	Distrb. Maintenance of St Lights/Signal	596.000	\$67,421	-\$23,750	\$43,671	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$23,750		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$67,421	\$0		\$0	\$0	
E-142	Distrb. Maintenance of Meters	597.000	\$50,208	-\$17,686	\$32,522	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$17,686		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$50,208	\$0		\$0	\$0	
E-143	Distrb. Maintenance of Misc. Distribution Plant	598.000	\$36,251	-\$12,770	\$23,481	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$12,770		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$36,251	\$0		\$0	\$0	
E-147	Supervision - CAE	901.000	\$38,197	-\$13,069	\$25,128	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$13,069		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$38,197	\$0		\$0	\$0	
E-148	Meter Reading Expenses - CAE	902.000	\$122,885	-\$42,043	\$80,842	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$42,043		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$122,885	\$0		\$0	\$0	
E-149	Customer Records & Collection Expenses - CAE	903.000	\$1,355,999	-\$309,647	\$1,046,352	\$0	-\$2,800	-\$2,800
	1. To update customer payment fees. (Ferguson)		\$0	\$0		\$0	-\$2,800	
	2. To adjust Rating Agency Fees (Marek)		\$0	\$154,289		\$0	\$0	
	3. To adjust STIP/SBP" from "To normalize Rating Agency Fees (Marek)		\$0	-\$463,936		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$1,355,999	\$0		\$0	\$0	
E-150	Uncollectible Accts - CAE	904.000	\$0	\$687,564	\$687,564	\$0	\$0	\$0
	1. To adjust Bad Debt Expense (Marek)		\$0	\$687,564		\$0	\$0	
E-151	Misc. Customer Accounts Expense	905.000	\$772	\$48,669	\$49,441	\$0	\$0	\$0
	1. To annualize insurance expense (Marek)		\$0	\$48,933		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$264		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$772	\$0		\$0	\$0	
E-154	Supervision - CSIE	907.000	\$9,277	-\$3,174	\$6,103	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,174		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$9,277	\$0		\$0	\$0	
E-155	Customer Assistance Expenses - CSIE	908.043	\$464,369	-\$33,752	\$430,617	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$33,752		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To adjust payroll for 09/30/2024 (Smith)		\$464,369	\$0		\$0	\$0	
E-156	LIPP AMORT MO Only	908.044	\$0	\$0	\$0	\$0	-\$108,891	-\$108,891
	To adjust test year LIPP amortization. (Ferguson)		\$0	\$0		\$0	-\$108,891	
E-157	Retail Indut. Cust. Assistance - Retail	908.100	\$0	-\$128,551	-\$128,551	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$128,116		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$435		\$0	\$0	
E-159	Solar Rebate Amortization	908.115	\$0	\$0	\$0	\$0	-\$1,624,861	-\$1,624,861
	To move test year amount to account 403.000 "Solar Rebate Amortization" (Giacone)		\$0	\$0		\$0	-\$1,624,861	
E-161	EDE Crit Need Prq ER-2021-0312	908.127	\$0	\$0	\$0	\$0	\$16,667	\$16,667
	To adjust the test year ratepayer expense to match Commission ordered amount. (Ferguson)		\$0	\$0		\$0	\$16,667	
E-162	Solar Rebate Amortization ER-2016-0023	908.117	\$0	\$0	\$0	\$0	-\$620,055	-\$620,055
	To move test year amount to account 403.000 "Solar Rebate Amortization" (Giacone)		\$0	\$0		\$0	-\$620,055	
E-165	Informational & Instructional Advertising Expense	909.200	\$0	\$0	\$0	\$0	-\$67,127	-\$67,127
	1. To disallow Advertising Expense. (Ferguson)		\$0	\$0		\$0	-\$67,127	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
E-169	Demonstrating & Selling Expenses - SE	912.000	\$8,128	-\$3,055	\$5,073	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$2,770		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$285		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$8,128	\$0		\$0	\$0	
E-174	Administrative & General Salaries	920.100	\$0	-\$351,864	-\$351,864	\$0	\$0	\$0
	1. To adjust LTIP (Marek)		\$0	-\$308,555		\$0	\$0	
	2. To adjust STIP/SBP (Marek)		\$0	-\$43,309		\$0	\$0	
E-175	LUC BS Labor Alloc-Wind Ops	920.114	\$0	-\$3,781	-\$3,781	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$3,781		\$0	\$0	
E-177	Mgmt & Admin - Field Safety Ad	920.301	\$0	-\$20,265	-\$20,265	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$20,265		\$0	\$0	
E-178	LABS Labor	920.400	\$0	\$218,063	\$218,063	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	\$218,063		\$0	\$0	
E-179	LABS BS Labor Allocs-Wind	920.414	\$0	-\$3,618	-\$3,618	\$0	\$0	\$0

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	To adjust STIP/SBP (Marek)		\$0	-\$3,618		\$0	\$0	
E-180	LABS CAN CS Labor Allocs	920.500	\$0	-\$286,495	-\$286,495	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$286,495		\$0	\$0	
E-181	LABS CS Labor Allocs - Wind	920.514	\$0	-\$514	-\$514	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$514		\$0	\$0	
E-182	Mgmt & Admin-General Services	920.600	\$0	-\$17,922	-\$17,922	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$17,922		\$0	\$0	
E-183	Fuel & Purc Power Forecasting	920.700	\$0	-\$42,512	-\$42,512	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$42,512		\$0	\$0	
E-184	Central OC Labor Allocs	920.810	\$3,286,339	-\$452,032	\$2,834,307	\$0	-\$849,757	-\$849,757
	1. To remove severance payments from the test year (Giacone)		\$0	\$0		\$0	-\$849,757	
	2. To adjust STIP/SBP (Marek)		\$0	-\$452,032		\$0	\$0	
	3. To adjust payroll for 09/30/2024 (Smith)		\$3,286,339	\$0		\$0	\$0	
E-185	LUSC Central Labor - Wind Ops	920.814	\$0	-\$798	-\$798	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$798		\$0	\$0	
E-186	MO Renewable Energy Std Labor	920.881	\$0	-\$5,530	-\$5,530	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$5,530		\$0	\$0	
E-187	Admin. & General Salary	920.882	\$0	-\$569	-\$569	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$569		\$0	\$0	
E-188	LIB Corp US Labor	920.910	\$0	-\$38,418	-\$38,418	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$38,418		\$0	\$0	
E-189	KS Renewable Energy Std Labor	920.883	\$0	-\$188	-\$188	\$0	\$0	\$0
	To adjust STIP/SBP (Marek)		\$0	-\$188		\$0	\$0	
E-191	LUC Other Allocs	921.100	\$0	-\$10,000	-\$10,000	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10,000		\$0	\$0	
E-195	Software Maintenance	921.400	\$0	\$1,308,017	\$1,308,017	\$0	\$0	\$0
	1. To include Customer First O&M expense (Young)		\$0	\$1,308,017		\$0	\$0	
E-197	LABS CAN CS Other Allocs, Misc	921.500	\$0	-\$100	-\$100	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$100		\$0	\$0	
E-198	Janitorial Service - Expenses, Mgmt, Misc	921.600	\$0	-\$10	-\$10	\$0	\$0	\$0

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$10		\$0	\$0	
E-199	Forecasting - Other Expenses	921.700	\$0	-\$300	-\$300	\$0	\$0	\$0
	1. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$300		\$0	\$0	
E-202	Wind A&G to Eliminate	921.999	\$0	\$0	\$0	\$0	-\$394,725	-\$394,725
	1. To adjust wind insurance expense to reflect the premium expense on active policies through at least Oct24 (Giacone)		\$0	\$0		\$0	-\$394,725	
E-203	Administrative Expenses Transferred - Credit	922.000	-\$911,720	-\$196,152	-\$1,107,872	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$195,723		\$0	\$0	
	2. To remove non-qualifying dues/donations expense (Smith)		-\$911,720	-\$429		\$0	\$0	
E-204	Outside Services Employed	923.000	\$44,707	-\$15,435	\$29,272	\$0	-\$4,332,427	-\$4,332,427
	1. To remove certain allocated test year costs. (A. Niemeier)		\$0	\$0		\$0	-\$1,959,733	
	2. To restate test year based upon 2024 update period allocation factors. (A. Niemeier)		\$0	\$0		\$0	-\$2,372,694	
	3. To adjust STIP/SBP (Marek)		\$0	-\$15,435		\$0	\$0	
	4. To adjust payroll for 09/30/2024 (Smith)		\$44,707	\$0		\$0	\$0	
E-205	Property Insurance	924.000	\$0	\$785,213	\$785,213	\$0	\$0	\$0
	1. To annualize insurance expense (Marek)		\$0	\$785,213		\$0	\$0	
E-206	Injuries and Damages	925.000	\$0	\$2,360,447	\$2,360,447	\$0	\$0	\$0
	1. To annualize insurance expense (Marek)		\$0	\$2,106,068		\$0	\$0	
	2. To adjust Injuries and Damages expense (Marek)		\$0	\$254,379		\$0	\$0	
E-207	Employee Pensions and Benefits	926.000	\$878,757	-\$6,138	\$872,619	\$0	-\$5,966,655	-\$5,966,655
	1. To include pension expense (Young)		\$0	\$0		\$0	-\$6,702,717	
	2. To include SERP payments (Young)		\$0	\$0		\$0	\$736,062	
	3. To annualize insurance expense (Marek)		\$0	\$2,601		\$0	\$0	
	4. To adjust STIP/SBP (Marek)		\$0	-\$8,739		\$0	\$0	
	5. To adjust payroll for 09/30/2024 (Smith)		\$25,313	\$0		\$0	\$0	
	6. To adjust 401K for 09/30/2024 (Smith)		\$342,011	\$0		\$0	\$0	
	7. To adjust payroll benefits for 09/30/2024 (Smith)		\$511,433	\$0		\$0	\$0	
E-208	FAS106 HC - Elec/Gas (GAAP)	926.328	\$0	\$0	\$0	\$0	-\$8,543,213	-\$8,543,213
	1. To include OPEB expense (Young)		\$0	\$0		\$0	-\$8,543,213	
E-210	Regulatory Commission Expenses	928.000	\$0	\$0	\$0	\$0	-\$1,120,279	-\$1,120,279
	1. Adjustment to annualize Rate Case Expense (Bailey)		\$0	\$0		\$0	-\$1,186,366	
	2. To remove test year PSC assessment (Bailey)		\$0	\$0		\$0	-\$1,505,750	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	3. To Include Cost/Benefit Analysis (Bailey)		\$0	\$0		\$0	\$65,500	
	4. To annualize MO PSC Assessment (Marek)		\$0	\$0		\$0	\$1,506,337	
E-212	General Advertising Expense	930.000	\$0	-\$196,153	-\$196,153	\$0	-\$15,904	-\$15,904
	1. To disallow Advertising Expense. (Ferguson)		\$0	\$0		\$0	-\$15,904	
	2. To annualize insurance expense (Marek)		\$0	\$366		\$0	\$0	
	3. To remove non-qualifying dues/donations expense (Smith)		\$0	-\$196,519		\$0	\$0	
E-216	Maintenance of General Plant	935.000	\$52,029	-\$17,963	\$34,066	\$0	\$0	\$0
	1. To adjust STIP/SBP (Marek)		\$0	-\$17,963		\$0	\$0	
	2. To adjust payroll for 09/30/2024 (Smith)		\$52,029	\$0		\$0	\$0	
E-220	Customer Deposit Interest	431.100	\$0	\$154,276	\$154,276	\$0	\$0	\$0
	1. To normalize customer deposits interest expense (Smith)		\$0	\$154,276		\$0	\$0	
E-223	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$11,412,310	\$11,412,310
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$11,412,310	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-226	DSM/Pre-MEEIA Amortization	403.000	\$0	\$0	\$0	\$0	\$5,186,701	\$5,186,701
	1. To adjust amortization expense for the customer demand program. (Bailey)		\$0	\$0		\$0	-\$499,058	
	2. To move test year amount from 908.115 (Giacone)		\$0	\$0		\$0	\$1,624,861	
	3. To move test year amount from 908.117 (Giacone)		\$0	\$0		\$0	\$620,055	
	4. To amortize solar rebate regulatory assets from Case No. ER-2016-0023, ER-2019-0374 and ER-2021-0312 as 1 regulatory asset over 5 years (Giacone)		\$0	\$0		\$0	\$2,239,699	
	5. To amortize solar initiative costs for solar rebates paid 7/1/22-9/30/24 over 5 years (Giacone)		\$0	\$0		\$0	\$1,201,144	
E-229	MO PlmPt Amort O&M ER-2011-0004	403.011	\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. Plum Pt Annual Amortization per Staff EMS Case No. ER-2012-0345 (Bailey)		\$0	\$0		\$0	\$1,987	
E-230	Amort of 5-22-11 tornado- MO only	403.012	\$0	\$0	\$0	\$0	-\$203,724	-\$203,724
	1. To remove amort expense. Expired balance 4/2025. (Bailey)		\$0	\$0		\$0	-\$201,258	
	1. To adjust amort expense. Expired balance 4/2025. (Bailey)		\$0	\$0		\$0	-\$2,466	
E-231	MO Stub Period TCJA ER-2019-0374	403.014	\$0	\$3,128,149	\$3,128,149	\$0	\$0	\$0
	To remove test year EADIT amortization (Young)		\$0	\$2,345,691		\$0	\$0	
	To amortize EADIT tracker		\$0	\$782,458		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-232	ARO RgAsst Amt-MO ER-2021-0312	403.018	\$0	-\$3,009,459	-\$3,009,459	\$0	\$0	\$0
	1. To remove CIS amortization expense. (Young)		\$0	-\$3,009,459		\$0	\$0	
E-233	Amortization of Electric Plant	404.000	\$0	\$9,475,443	\$9,475,443	\$0	\$0	\$0
	1. To annualize Intangible Plant Amortization Expense (Young)		\$0	\$9,475,443		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-234	Asbury Amortization Expense	404.001	\$0	\$0	\$0	\$0	-\$1,418,761	-\$1,418,761
	1. To amortize over-securitization of Asbury Environmental Costs (Young)		\$0	\$0		\$0	-\$335,384	
	2. To amortize over-securitization of Asbury Decommissioning Costs (Young)		\$0	\$0		\$0	-\$1,083,377	
E-235	Amort Exp-Wind EDE	404.003	\$0	\$1,091,326	\$1,091,326	\$0	\$0	\$0
	1. To annualize Intangible Plant Amortization Expense (Young)		\$0	\$1,091,326		\$0	\$0	
E-236	Asbury Retirement - Other	407.332	\$0	-\$14,789,877	-\$14,789,877	\$0	\$0	\$0
	1. To remove Asbury costs		\$0	-\$14,789,877		\$0	\$0	
E-237	Property Tax Tracker Revenue	407.450	\$0	\$0	\$0	\$0	\$5,233,740	\$5,233,740
	1. To clear test year balance (Giacone)		\$0	\$0		\$0	\$5,233,740	
E-240	Depreciation Exp (PISA)	403.013	\$0	\$8,246,019	\$8,246,019	\$0	\$0	\$0
	To adopt Empire EXP ADJ 5 to clear test year balance (Giacone)		\$0	\$8,246,019		\$0	\$0	
E-242	PISA Amort	404.002	\$0	\$2,318,083	\$2,318,083	\$0	\$0	\$0
	To adopt Empire EXP ADJ 5 to clear test year balance (Giacone)		\$0	\$2,318,083		\$0	\$0	
E-243	Amortization of PISA Deferred Am	404.005	\$0	\$8,115,794	\$8,115,794	\$0	\$0	\$0
	Yearly amortization of PISA Vintage 1 \$629,868 matches test year balances supported by the GL for 404.005, 403.017, 431.209, 421.034 ZERO Total (Giacone)		\$0	\$0		\$0	\$0	
	To include yearly amortization of PISA Vintage 2 as of 9/30/24 update period (Giacone) 404.005, 403.017, 431.209, 421.034		\$0	\$8,115,794		\$0	\$0	
E-244	PISA Equity Return Amort	421.034	\$0	\$274,876	\$274,876	\$0	\$0	\$0
	To include test year balance supported by the GL (Giacone)		\$0	\$274,876		\$0	\$0	
E-245	PISA Carry Cost Amort	431.209	\$0	\$161,958	\$161,958	\$0	\$0	\$0
	To include test year balance supported by the GL (Giacone)		\$0	\$161,958		\$0	\$0	
E-248	Payroll Taxes Contra Account	408.000	\$615,978	\$0	\$615,978	\$0	\$0	\$0
	1. To adjust FICA Payroll taxes for 09/30/2024 (Smith)		\$615,978	\$0		\$0	\$0	

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-253	Property Tax - Electric Gas	408.610	\$0	\$0	\$0	\$0	\$1,208,643	\$1,208,643
	1. To adjust property tax expense to last known 2024 amount paid (Giacone)		\$0	\$0		\$0	\$1,208,643	
E-254	Property Tax Tracker	408.611	\$0	\$0	\$0	\$0	-\$232,841	-\$232,841
	1. To clear test year balance (Giacone)		\$0	\$0		\$0	-\$232,841	
E-255	Property Taxes - Wind	408.640	\$0	\$0	\$0	\$0	\$87,148	\$87,148
	1. To adjust wind property tax expense to last known 2024 amount paid (Giacone)		\$0	\$0		\$0	\$87,148	
E-257	Other Taxes- City Tax or Fee	408.930	\$0	\$0	\$0	\$0	-\$11,321,145	-\$11,321,145
	1. To remove Franchise Tax Expense (Marek)		\$0	\$0		\$0	-\$11,321,145	
E-262	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$9,098,360	\$9,098,360
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$9,098,360	
	No Adjustment		\$0	\$0		\$0	\$0	
E-265	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$21,706,664	-\$21,706,664
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$21,706,664	
	No Adjustment		\$0	\$0		\$0	\$0	
E-266	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$322,922	-\$322,922
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$322,922	
E-267	Amortization of EADIT		\$0	\$0	\$0	\$0	-\$1,773,691	-\$1,773,691
	1. To Annualize Amortization of EADIT		\$0	\$0		\$0	-\$1,773,691	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$119,324,886	-\$119,324,886
Total Operating & Maint. Expense			\$12,569,462	-\$37,303,172	-\$24,733,710	\$0	-\$29,896,326	-\$29,896,326

Empire Electric Case No. ER-2024-0261
Test Year 12 Months Ending September 30, 2023
Update Period Sep 30, 2024; True-up Date March 31, 2025
Staff Accounting Schedules-Post Direct
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 6.76% Return	E 7.02% Return	F 7.29% Return
1	TOTAL NET INCOME BEFORE TAXES		\$84,766,718	\$207,581,747	\$216,488,484	\$225,361,737
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$115,513,521	\$115,513,521	\$115,513,521	\$115,513,521
4	Non-Deductible Charges		\$128,657	\$128,657	\$128,657	\$128,657
5	Intangible Amortization		\$14,942,806	\$14,942,806	\$14,942,806	\$14,942,806
6	TOTAL ADD TO NET INCOME BEFORE TAXES		\$130,584,984	\$130,584,984	\$130,584,984	\$130,584,984
7	SUBT. FROM NET INC. BEFORE TAXES					
8	Interest Expense calculated at the Rate of	1.9790%	\$50,467,174	\$50,467,174	\$50,467,174	\$50,467,174
9	Tax Straight-Line Depreciation		\$128,378,329	\$128,378,329	\$128,378,329	\$128,378,329
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$178,845,503	\$178,845,503	\$178,845,503	\$178,845,503
11	NET TAXABLE INCOME		\$36,506,199	\$159,321,228	\$168,227,965	\$177,101,218
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$36,506,199	\$159,321,228	\$168,227,965	\$177,101,218
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,335,649	\$5,750,972	\$6,071,178	\$6,390,180
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$35,170,550	\$153,570,256	\$162,156,787	\$170,711,038
17	Federal Income Tax at the Rate of	21.00%	\$7,385,816	\$32,249,754	\$34,052,925	\$35,849,318
18	Subtract Federal Income Tax Credits					
19	Alternative Fuel Credit		\$544,326	\$544,326	\$544,326	\$544,326
20	General Business Credit		\$611,567	\$611,567	\$611,567	\$611,567
21	Production Tax Credit		\$0	\$0	\$0	\$0
22	Net Federal Income Tax		\$6,229,923	\$31,093,861	\$32,897,032	\$34,693,425
23	PROVISION FOR MO. INCOME TAX					
24	Net Taxable Income - MO. Inc. Tax		\$36,506,199	\$159,321,228	\$168,227,965	\$177,101,218
25	Deduct Federal Income Tax at the Rate of	50.000%	\$3,114,962	\$15,546,931	\$16,448,516	\$17,346,713
26	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
27	Missouri Taxable Income - MO. Inc. Tax		\$33,391,237	\$143,774,297	\$151,779,449	\$159,754,505
28	Subtract Missouri Income Tax Credits					
29	MO State Credit		\$0	\$0	\$0	\$0
30	Missouri Income Tax at the Rate of	4.000%	\$1,335,649	\$5,750,972	\$6,071,178	\$6,390,180
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$36,506,199	\$159,321,228	\$168,227,965	\$177,101,218
33	Deduct Federal Income Tax - City Inc. Tax		\$6,229,923	\$31,093,861	\$32,897,032	\$34,693,425
34	Deduct Missouri Income Tax - City Inc. Tax		\$1,335,649	\$5,750,972	\$6,071,178	\$6,390,180
35	City Taxable Income		\$28,940,627	\$122,476,395	\$129,259,755	\$136,017,613
36	Subtract City Income Tax Credits					
37	Test City Credit		\$0	\$0	\$0	\$0
38	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$6,229,923	\$31,093,861	\$32,897,032	\$34,693,425
41	State Income Tax		\$1,335,649	\$5,750,972	\$6,071,178	\$6,390,180
42	City Income Tax		\$0	\$0	\$0	\$0
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$7,565,572	\$36,844,833	\$38,968,210	\$41,083,605
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		\$495,397	\$495,397	\$495,397	\$495,397
46	Amortization of Deferred ITC		-\$322,922	-\$322,922	-\$322,922	-\$322,922
47	Amortization of EADIT		-\$1,773,691	-\$1,773,691	-\$1,773,691	-\$1,773,691
48	TOTAL DEFERRED INCOME TAXES		-\$1,601,216	-\$1,601,216	-\$1,601,216	-\$1,601,216
49	TOTAL INCOME TAX		\$5,964,356	\$35,243,617	\$37,366,994	\$39,482,389

Empire Electric Case No. ER-2024-0261
 Test Year 12 Months Ending September 30, 2023
 Update Period Sep 30, 2024; True-up Date March 31, 2025
 Staff Accounting Schedules-Post Direct
 Capital Structure Schedule

A		B	C	D	E	F	G
Line Number	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.00%	Weighted Cost of Capital 9.50%	Weighted Cost of Capital 10.00%
1	Common Stock	\$5,310	53.10%		4.779%	5.045%	5.310%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$4,690	46.90%	4.22%	1.979%	1.979%	1.979%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$10,000</u>	<u>100.00%</u>		<u>6.758%</u>	<u>7.024%</u>	<u>7.289%</u>
8	PreTax Cost of Capital				8.196%	8.545%	8.893%