



The Empire District Electric Company

Missouri Jurisdiction

Docket No. ER-2019-0374

IS ADJ 39 - Normalize Outside Expenses

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Normalized Outside Services (e)	Total Company Test Year (f)	Total Company Adjustment (g) = (e) - (f)	Missouri Allocation Factor (h)	Total Missouri Adjustment (i) = (g) x (h)
1	923	923045	Outside Services		\$ 1,221,084	\$ 930,927	\$ 290,157	84.94%	\$ 246,467
2	923	923047	Outside Services - EDE Only		1,105,170	1,604,367	(499,197)	84.94%	(424,031)
3					\$ 2,326,254	\$ 2,535,295	\$ (209,041)		\$ (177,565)



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		12 Months Ending September 30					
Account Name	Account #	12 months ending:					AVERAGE
		09/30/15	09/30/16	09/30/17	09/30/18	09/30/19	
Outside Services	923045	\$ 1,707,727	\$ 1,450,938	\$ 795,853	\$ 1,300,399	\$ 850,502	\$ 1,221,084
	Total	1,707,727	1,450,938	795,853	1,300,399	850,502	\$ 1,221,084
Outside Services EDE only	923047	824,528	803,991	455,104	850,191	2,592,036	1,105,170
	Total:	824,528	803,991	455,104	850,191	2,592,036	\$ 1,105,170
	Total \$	2,532,255	\$ 2,254,929	\$ 1,250,957	\$ 2,150,590	\$ 3,442,538	\$ 2,326,254
						Test Year	\$2,535,295
						5 Yr Avg	\$2,326,254
						(Account 923)	-\$209,041

(1) Per Sheri Richard Rebuttal testimony page 37 line 15 The Company agrees with or does not oppose the adjustment by Staff provided the adjustments are based on the Company's MO jurisdictional allocation factor.