

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

**In the Matter of the Application of The)
Empire District Electric Company For) Docket No. 19-EPDE-223-RTS
Approval to Make Certain Changes)
In its Charges for Electric Services)**

****PUBLIC VERSION****

DIRECT TESTIMONY

PREPARED BY

BRAD A. HUTTON

UTILITIES DIVISION

KANSAS CORPORATION COMMISSION

May 13, 2019

1	Table of Contents	
2	I. Introduction, Qualifications, Purpose of Testimony	2
3	II. Executive Summary	3
4	III. Staff Adjustments to Rate Base	5
5	A. Prepayments	5
6	B. Materials and Supplies	6
7	C. Water Inventory	6
8	D. Customer Advances	7
9	E. Customer Deposits	7
10	IV. Staff Adjustments to the Income Statement	8
11	A. Non-Labor O&M Expense	8
12	B. Abnormal and Nonrecurring Expenses	10
13	C. Bad Debt Expense	10
14	D. Advertising Expense	12
15	E. Interest on Customer Deposits	12
16	V. Exhibits	14
17		
18		

1 **I. Introduction, Qualifications, Purpose of Testimony**

2 **Q. Would you please state your name?**

3 A. My name is Brad A. Hutton.

4 **Q. What is your business address?**

5 A. My business address is 1500 Southwest Arrowhead Road, Topeka, Kansas, 66604.

6 **Q. By whom are you employed and in what capacity?**

7 A. I am employed by the Kansas Corporation Commission (Commission) as a Regulatory
8 Auditor.

9 **Q. Would you please describe your educational background and business**
10 **experience?**

11 A. In May of 2017, I graduated from Washburn University with a Bachelor of Business
12 Administration degree with an emphasis in Finance and Economics. I began my
13 employment with the Commission in my current capacity in June of 2017.

14 **Q. Have you ever testified before the Commission?**

15 A. Yes, I have previously provided Direct Testimony in Docket No. 18-WSEE-328-RTS
16 and 18-KCPE-480-RTS. I have also participated in several ratemaking dockets and
17 contributed to several Staff Reports and Recommendations regarding utility ratemaking
18 issues. A list of my previous Staff assignments and the areas that they have covered is
19 available upon request.

20

21

1 **Q. What were your responsibilities in the review of the Application filed in Docket**
2 **No. 19-EPDE-223-RTS (19-223 Docket)?**

3 A. My responsibilities as a regulatory auditor were to analyze, audit, and review The Empire
4 District Electric Company's (Empire or Company) rate case Application. I examined
5 the Company's filing for accuracy and adherence to regulatory accounting principles and
6 issued discovery regarding my assigned sections of the Application. In addition, I am
7 supporting select Staff adjustments to Empire's pro forma income statement in an effort
8 to ensure that the resulting rates are just and reasonable. All of my responsibilities were
9 carried out under the direction of Andria Jackson, Senior Managing Auditor, and Justin
10 Grady, Chief of Accounting and Financial Analysis.

11 **II. Executive Summary**

12 **Q. What is the purpose of your testimony in this proceeding?**

13 A. The purpose of my testimony is to offer explanation and support for ten Staff adjustments
14 to Empire's pro forma rate base and income statement. In addition to these adjustments,
15 I am sponsoring twenty-two Staff Exhibits.¹ A summary of my sponsored pro forma
16 adjustments is listed below.

¹ Exhibits BAH-1 through BAH-10 are attached at the end of my testimony.

Rate Base

Adjustment No.	Description	Increase/(Decrease) to Rate Base
RB-4	Prepayments	\$10,237
RB-5	Materials and Supplies	\$ 93,537
RB-6	Water Inventory	\$ (1,084)
RB-7	Customer Advances	\$ 2,238
RB-8	Customer Deposits	\$ 4,164

Income Statement

Adjustment No.	Description	Increase/(Decrease) to Operating Expense
IS-11	Non-Labor O&M Expense	\$ (227,245)
IS-12	Abnormal and Nonrecurring Expenses	\$ (13,061)
IS-13	Bad Debt Expense	\$ (60,426)
IS-14	Advertising Expense	\$ (952)
IS-15	Interest on Customer Deposits	\$ 4,711

1

2 **Q. Are the adjustments presented above stated in terms of Empire's total company**
3 **operations or its Kansas-jurisdictional operations?**

4 A. Each of the adjustments presented above are presented in terms of Empire's Kansas-
5 jurisdictional operations. Each Staff witness first calculates the adjustment based on
6 Empire's total company operations in order to maintain consistency with Empire's
7 presentation in its Application and the way in which Empire accounts for its expenses,

1 plant, etc. (on a total company basis, not separated by jurisdiction). The Staff witness
2 then applies the Company's Kansas-jurisdictional allocation factor to each adjustment in
3 order to produce a Kansas-jurisdictional adjustment.

4 **III. Staff Adjustments to Rate Base**

5 **A. Prepayments**

6 **Q. Could you please begin by explaining Staff Adjustment No. 4 to Rate Base?**

7 A. Staff Rate Base Adjustment No. 4 (RB-4) increases Empire's rate base by \$10,237.² This
8 adjustment revises Empire's adjustment ADJ 21 to include Staff's updated 13-month
9 average for prepayments in FERC Account 165 for the period ending January 31, 2019.
10 This account includes prepayments for insurance, interest, working funds for Iatan, land
11 leases, fuel, purchased power, Plum Point, fleet cards and Riverton deferred
12 maintenance. In its analysis of Empire's Application, Staff analyzed each individual
13 prepayment category balance during the test year through the update period of January
14 31, 2019, to determine if there was a discernable trend, either upward or downward. If a
15 trend was recognized, the year-end test year balance was utilized in the adjustment;
16 otherwise, a 13-month average was used. In this adjustment, Staff found no discernable
17 trends. Due to the absence of any trends, Staff utilized a 13-month average for the period
18 ending January 31, 2019. Staff recommends the Commission adopt Staff's adjustment
19 as it reflects more recent, up-to-date, known and measurable data for the 13-month period
20 ending January 31, 2019.

² See Exhibit BAH-1.

B. Materials and Supplies

Q. Please continue with Staff Adjustment No. 5 to Rate Base.

A. Staff Rate Base Adjustment No. 5 (RB-5) increases Empire's rate base by \$93,537.³ This adjustment revises Empire's adjustment ADJ 22 to include Staff's updated 13-month average for materials and supplies in FERC Accounts 151, 152, 154 and 184. These accounts include fuel, other production materials, transmission and distribution materials and clearing accounts. Staff analyzed each materials and supplies account during the test year to determine if there were discernable trends, either upward or downward. In this adjustment, Staff found that the accounts relating to materials and supplies fluctuate month to month and show no discernable trends. Accordingly, a 13-month average was utilized. Staff recommends the Commission adopt Staff's adjustment as it reflects more recent, up-to-date, known and measurable data for the 13-month period ending January 31, 2019.

C. Water Inventory

Q. Could you please explain Staff Adjustment No. 6 to Rate Base?

A. Staff Rate Base Adjustment No. 6 (RB-6) decreases Empire's rate base by \$1,084.⁴ This adjustment revises Empire's adjustment ADJ 4 to reflect the removal of the correct portion of Empire's water inventory as of its current balance at January 31, 2019. In its adjustment, Staff analyzed the monthly balance of water inventory from the beginning of the test year to the end of the update period at January 31, 2019. Staff determined

³ See Exhibit BAH-2.

⁴ See Exhibit BAH-3.

1 through its analysis that a discernable upward trend was found in the monthly balance of
2 Empire's water inventory. Staff utilized a month end balance as of January 31, 2019,
3 compared to Empire's 13-month average for the test year. Staff recommends the
4 Commission adopt Staff's adjustment as it reflects more recent and known data and
5 better reflects Empire's water inventory going forward.

6 **D. Customer Advances**

7 **Q. Please continue with Staff Adjustment No. 7 to Rate Base.**

8 A. Staff Rate Base Adjustment No. 7 (RB-7) increases Empire's rate base by \$2,238.⁵ This
9 adjustment revises Section 6 of Empire's Application to normalize the balance of
10 customer advances recorded in FERC account 252 using an ending balance as of January
11 31, 2019, instead of using a 13-month average as was used in Empire's Application. Staff
12 contends that it is most appropriate to reflect the ending balance of customer accounts to
13 capture the effects of a noticeable trend in customer advances from the end of the test
14 year to the end of the update period. Staff recommends that the Commission adopt Staff's
15 adjustment to use the most recent balance of customer advances to reflect the ongoing
16 level of customer accounts.

17 **E. Customer Deposits**

18 **Q. Could you please explain Staff's Adjustment No. 8 to Rate Base?**

19 A. Staff Rate Base Adjustment No. 8 (RB-8) increases Empire's rate base by \$4,164.⁶ This
20 adjustment revises Section 6 of Empire's Application to normalize the balance of

⁵ See Exhibit BAH-4.

⁶ See Exhibit BAH-5.

1 customer advances recorded in FERC Account 253 using a 13-month average ending
2 January 31, 2019. Staff determined there were no discernable trends for customer
3 deposits for the test year through the update period. Accordingly, a 13-month average
4 was used. Staff recommends the Commission adopt Staff's adjustment as it reflects the
5 most recent, up-to-date, known and measurable date for the 13-month period ending
6 January 31, 2019.

7 **IV. Staff Adjustments to the Income Statement**

8 **A. Non-Labor O&M Expense**

9 **Q. Could you please begin by explaining Staff Adjustment No. 11 to the Income**
10 **Statement?**

11 A. Staff Income Statement Adjustment No. 11 (IS-11) decreases operating expenses by
12 \$227,245.⁷ Staff's adjustment normalizes non-labor operation and maintenance expense
13 for Empire's generating units over a three-year period for all generating units excluding
14 Riverton, which was normalized over a two-year period. In Staff's initial set of data
15 requests, it was discovered that Empire's Energy Center Unit 4 had undergone shop
16 repair during an unplanned outage that Empire deemed abnormal or non-recurring. This
17 led Staff to issue further discovery to analyze all planned or unplanned major non-labor
18 maintenance expense incurred by Empire at its generating units for the test year and the
19 four years prior.

⁷ See Exhibit BAH-6.

1 **Q. What did Staff find through its analysis?**

2 A. Staff determined through discovery that, along with unplanned maintenance to Energy
3 Center Unit 4, generator inspections to Stateline Unit 1 and Energy Center Unit 2 also
4 occurred during the test year. In its data request response, Empire stated that these two
5 generator inspections occur at ten-year intervals. Staff then analyzed Empire's historical
6 major non-labor maintenance expense to determine if the non-labor maintenance
7 expense in the test year is abnormal. It was determined that Empire's non-labor
8 maintenance expense was abnormally high during the test year. Due to this abnormal
9 level of expense in the test year, Staff applied a three-year average to the test year, and
10 the two years immediately preceding the test year to smooth out the fluctuating expenses
11 related to the generating units.

12 **Q. Why is the Riverton unit being normalized over two years as opposed to three**
13 **years?**

14 A. Through Staff's analysis of non-labor operation and maintenance costs, it was determined
15 that a trend in these expenses for the Riverton unit were much higher for the test year
16 and the year prior to the test year. Staff concluded that this upward trend coincided with
17 the conversion of Riverton Unit 12 from a simple cycle gas turbine to a combined cycle
18 gas turbine (as explained in Timothy Wilson's direct testimony in this Docket). Staff
19 contends that normalizing the expenses related to Riverton over two years rather than
20 three years better reflects the ongoing expenses after the conversion of Riverton Unit 12.
21 Staff recommends the Commission adopt Staff's adjustment as it reflects a normalized
22 level of non-labor operation and maintenance expense to Empire's generating units.

B. Abnormal and Nonrecurring Expenses

Q. Please continue by explaining Staff Adjustment No. 12 to the Income Statement.

A. Staff Income Statement Adjustment No. 12 (IS-12) decreases operating expenses by \$13,061.⁸ Staff's adjustment reflects the removal of an abnormal nonrecurring expense that was included in Empire's test year. In Empire's response to Staff Data Request No. 223, it was determined Empire expensed a project to the test year that did not enhance functionality of its inventory software.⁹ Staff contends this expense should be removed from the test year as it is considered abnormal and nonrecurring and does not provide any benefits to Empire's ratepayers. Staff recommends the Commission adopt Staff's adjustment as abnormal and nonrecurring expenses do not reflect Empire's ongoing cost of service.

C. Bad Debt Expense

Q. Could you please explain Staff Adjustment No. 13 to the Income Statement?

A. Staff Income Statement Adjustment No. 13 (IS-13) decreases operating expenses by \$60,426.¹⁰ Staff's adjustment reflects the effects of bad debt expense on Staff's adjustment to Empire's filed revenue requirement position. This adjustment will need to be updated as the case progresses to reflect any changes in Staff's revenue requirement position and, ultimately, to reflect the results of the Commission's Final Order. Staff is also proposing to use a four-year average net bad debt write-off percentage of 0.3617 percent through the period ending January 31, 2019. Staff

⁸ See Exhibit BAH-7.

⁹ See Exhibit BAH-7a Empire response to Staff DR 223.

¹⁰ See Exhibit BAH-8.

1 contends that a four-year average ending January 31, 2019, is more appropriate as it
2 better reflects Empire's most recent, up-to-date, known and measurable net bad debt
3 write-off

4 **Q. Why is Staff using a four-year average opposed to the five-year average used in**
5 **Empire's Application?**

6 A. Staff is using a four-year average in its calculation of bad debt expense due to an
7 incomplete Data Request response in Staff's initial set of Data Requests. In Staff DR No.
8 74, Staff requested:

9 "The total actual bad debt expense amounts and sales revenues for the
10 test year, the four years immediately preceding the test year, and any
11 amounts accrued after the end of the test year to the present."

12 In its response, Empire provided Staff with the actual expense and revenue amounts for
13 the months June 2014 through the end of the test year. While the Data Request asked
14 for the four years immediately preceding the test year, Staff only received the three years
15 immediately preceding the test year. Due to the lack of data needed to calculate a five-
16 year average, Staff chose to calculate a four-year average net bad debt write-off
17 percentage to reflect the effects of Staff's adjustment to Empire's filed revenue
18 requirement position. Staff will continue to work with Empire to receive the needed
19 information and will update this position if necessary as the case progresses.

D. Advertising Expense

Q. Could you please explain Staff Adjustment No. 14 to the Income Statement?

A. Staff Income Statement Adjustment No. 14 (IS-14) decreases operating expenses by \$952.¹¹ Staff's adjustment removes additional expenses related to advertising that were not eliminated in Empire's test year. Staff's adjustment eliminates advertising expenses included in Empire's test year operating expenses related to general, institutional, promotional and self-imaging advertising. These advertising expenses do not directly benefit ratepayers, are not necessary to provide safe and reliable utility service, and therefore, are improper to recover through rates. Past Commission practice has been to disallow the costs of advertising related to promotion or consumption of utility services, promotion of goodwill, or the improvement of the public image of a utility from the cost of service.

E. Interest on Customer Deposits

Q. Please continue by explaining Staff Adjustment No. 15 to the Income Statement.

A. Staff Income Statement Adjustment No. 15 (IS-15) increases operating expenses by \$4,711.¹² Staff's adjustment revises Empire's interest expense on customer deposits reflected in Section 6 of its Application. This adjustment to interest expense on customer deposits reflects the 13-month period ending January 31, 2019, and the interest rate for calendar year 2019 pursuant to the latest K.S.A. 12-822 filed on December 13, 2018.¹³

¹¹ See Exhibit BAH-9.

¹² See Exhibit BAH-10.

¹³ See Order Setting Interest Rate on Security Deposits for Calendar Year 2019 in Docket No. 98-GIMX-348-GIV.

1 The interest rate for calendar year 2019 is 2.72%. Staff recommends the Commission
2 adopt Staff's adjustment because it represents a more accurate ongoing level of Empire's
3 operating expenses.
4

1 **V. Exhibits**

2 **Q. Are you sponsoring any exhibits?**

3 A. Yes. The following provides an outline of the exhibits I am sponsoring:

4	<u>Exhibit No.</u>	<u>Description</u>
5	BAH-1	Prepayments
6	BAH-1a	Prepayments – Insurance
7	BAH-1b	Prepayments - Other
8	BAH-2	Materials and Supplies
9	BAH-2a	M&S Detail – Fuel
10	BAH-2b	M&S Detail – OPM
11	BAH-2c	M&S Detail – T&D
12	BAH-2d	M&S Detail – Clearing Accounts
13	BAH-3	Water Inventory
14	BAH-3a	Water Inventory Detail
15	BAH-4	Customer Advances
16	BAH-5	Customer Deposits
17	BAH-5a	Customer Deposit Detail
18	BAH-6	Non-Labor O&M Expense
19	BAH-6a	Non-Labor O&M (No RT)
20	BAH-6b	Non-Labor O&M - RT
21	BAH-7	Abnormal and Nonrecurring Expenses
22	BAH-7a	Empire Response to DR 223

1	BAH-8	Bad Debt Expense
2	BAH-8a	Bad Debt Support
3	BAH-9	Advertising Expense
4	BAH-10	Interest on Customer Deposits

5 **Q. Does this conclude your testimony?**

6 A. Yes.

Empire
19-EPDE-223-RTS
Rate Base Adjustment No. 4 - Prepayments
For Test Year Ending June 30, 2018

Line No.	Description										
1	FERC Account Numbers	165100	165200	165300	165350	165352	165400	165500	165600	165800	165900
		Prepaid Insurance	Prepaid-Interest	Prepaid-Other	Working Funds Iatan	KCPL Land Lease	Fuel	Purchased Power	Plum Point	Fleet Card	Riverton Deferred Maintenance
2	Empire's KS Allocated13-Month Average 6/30/2018	87,634	1,752	42,421	76,048	6,917	73,010	71,946	24,909	2,321	21,275
3	Staff's KS Allocated 13-Month Average 1/31/2019	93,403	1,719	49,231	82,066	6,820	72,332	66,678	22,804	2,450	20,967
4	Staff's Adjustment to Prepayments	5,769	(33)	6,810	6,018	(97)	(678)	(5,268)	(2,105)	129	(308)
5	Staff Total Adjustment to FERC Acct 165										10,237

Source: "WP ADJ 21 Prepayments 13 Month Average" included in Empire's Response to Staff Data Request No. 1
Empire's response to Staff Data Request No. 162

Empire

19-EPDE-223-RTS

Rate Base Adjustment No. 4 - Prepayments

For Test Year Ending June 30, 2018

BOILER AND MACHINERY BREAKDOWN

				Total			
Total Company				Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 720,346	5.01%	\$ 36,125	Jan-18	\$ 2,138,662	5.01%	\$ 107,254
Jul-17	\$ 516,850	5.01%	\$ 25,920	Feb-18	\$ 1,960,122	5.01%	\$ 98,300
Aug-17	\$ 278,488	5.01%	\$ 13,966	Mar-18	\$ 1,693,904	5.01%	\$ 84,949
Sep-17	\$ 245,998	5.01%	\$ 12,337	Apr-18	\$ 1,427,658	5.01%	\$ 71,597
Oct-17	\$ 2,069,811	5.01%	\$ 103,801	May-18	\$ 1,178,484	5.01%	\$ 59,101
Nov-17	\$ 1,866,830	5.01%	\$ 93,621	Jun-18	\$ 954,967	5.01%	\$ 47,891
Dec-17	\$ 2,655,292	5.01%	\$ 133,162	Jul-18	\$ 1,069,090	5.01%	\$ 53,615
Jan-18	\$ 2,138,662	5.01%	\$ 107,254	Aug-18	\$ 842,063	5.01%	\$ 42,229
Feb-18	\$ 1,960,122	5.01%	\$ 98,300	Sep-18	\$ 639,576	5.01%	\$ 32,075
Mar-18	\$ 1,693,904	5.01%	\$ 84,949	Oct-18	\$ 433,415	5.01%	\$ 21,736
Apr-18	\$ 1,427,658	5.01%	\$ 71,597	Nov-18	\$ 227,254	5.01%	\$ 11,397
May-18	\$ 1,178,484	5.01%	\$ 59,101	Dec-18	\$ 308,558	5.01%	\$ 15,474
Jun-18	\$ 954,967	5.01%	\$ 47,891	Jan-19	\$ 400,237	5.01%	\$ 20,072
13 Month Avg			\$ 68,310	13 Month Avg			\$ 51,207

COMPREHENSIVE BOND

				Total			
Total Company				Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 1,980	5.01%	\$ 99	Jan-18	\$ 5,647	5.01%	\$ 283
Jul-17	\$ 1,782	5.01%	\$ 89	Feb-18	\$ 4,438	5.01%	\$ 223
Aug-17	\$ 1,584	5.01%	\$ 79	Mar-18	\$ 3,230	5.01%	\$ 162
Sep-17	\$ 1,386	5.01%	\$ 70	Apr-18	\$ 2,021	5.01%	\$ 101
Oct-17	\$ 9,273	5.01%	\$ 465	May-18	\$ 1,011	5.01%	\$ 51
Nov-17	\$ 8,064	5.01%	\$ 404	Jun-18	\$ -	5.01%	\$ -
Dec-17	\$ 6,856	5.01%	\$ 344	Jul-18	\$ 8,319	5.01%	\$ 417
Jan-18	\$ 5,647	5.01%	\$ 283	Aug-18	\$ 7,279	5.01%	\$ 365
Feb-18	\$ 4,438	5.01%	\$ 223	Sep-18	\$ 6,239	5.01%	\$ 313
Mar-18	\$ 3,230	5.01%	\$ 162	Oct-18	\$ 5,199	5.01%	\$ 261
Apr-18	\$ 2,021	5.01%	\$ 101	Nov-18	\$ 4,159	5.01%	\$ 209
May-18	\$ 1,011	5.01%	\$ 51	Dec-18	\$ 3,120	5.01%	\$ 156
Jun-18	\$ -	5.01%	\$ -	Jan-19	\$ 2,080	5.01%	\$ 104
13 Month Avg			\$ 182	13 Month Avg			\$ 203

MISCELLANEOUS

Total Company				Total Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 10,934	5.01%	\$ 548	Jan-18	\$ 36,663	5.01%	\$ 1,839
Jul-17	\$ 55,369	5.01%	\$ 2,777	Feb-18	\$ 28,369	5.01%	\$ 1,423
Aug-17	\$ 49,932	5.01%	\$ 2,504	Mar-18	\$ 19,875	5.01%	\$ 997
Sep-17	\$ 44,496	5.01%	\$ 2,231	Apr-18	\$ 11,419	5.01%	\$ 573
Oct-17	\$ 60,606	5.01%	\$ 3,039	May-18	\$ 3,861	5.01%	\$ 194
Nov-17	\$ 52,092	5.01%	\$ 2,612	Jun-18	\$ 52,303	5.01%	\$ 2,623
Dec-17	\$ 45,177	5.01%	\$ 2,266	Jul-18	\$ 116,592	5.01%	\$ 5,847
Jan-18	\$ 36,663	5.01%	\$ 1,839	Aug-18	\$ 103,540	5.01%	\$ 5,193
Feb-18	\$ 28,369	5.01%	\$ 1,423	Sep-18	\$ 90,356	5.01%	\$ 4,531
Mar-18	\$ 19,875	5.01%	\$ 997	Oct-18	\$ 77,171	5.01%	\$ 3,870
Apr-18	\$ 11,419	5.01%	\$ 573	Nov-18	\$ 63,986	5.01%	\$ 3,209
May-18	\$ 3,861	5.01%	\$ 194	Dec-18	\$ 52,302	5.01%	\$ 2,623
Jun-18	\$ 52,303	5.01%	\$ 2,623	Jan-19	\$ 39,117	5.01%	\$ 1,962
13 Month Avg			\$ 1,817	13 Month Avg			\$ 2,683

AUTO BODILY INJURY AND PROPERTY DAMAGE

Total Company				Total Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 106,012	5.01%	\$ 5,316	Jan-18	\$ 83,042	5.01%	\$ 4,165
Jul-17	\$ 78,818	5.01%	\$ 3,953	Feb-18	\$ 65,811	5.01%	\$ 3,300
Aug-17	\$ 63,054	5.01%	\$ 3,162	Mar-18	\$ 49,359	5.01%	\$ 2,475
Sep-17	\$ 46,880	5.01%	\$ 2,351	Apr-18	\$ 32,906	5.01%	\$ 1,650
Oct-17	\$ 31,253	5.01%	\$ 1,567	May-18	\$ 16,453	5.01%	\$ 825
Nov-17	\$ 15,625	5.01%	\$ 784	Jun-18	\$ -	5.01%	\$ -
Dec-17	\$ -	5.01%	\$ -	Jul-18	\$ -	5.01%	\$ -
Jan-18	\$ 83,042	5.01%	\$ 4,165	Aug-18	\$ -	5.01%	\$ -
Feb-18	\$ 65,811	5.01%	\$ 3,300	Sep-18	\$ -	5.01%	\$ -
Mar-18	\$ 49,359	5.01%	\$ 2,475	Oct-18	\$ -	5.01%	\$ -
Apr-18	\$ 32,906	5.01%	\$ 1,650	Nov-18	\$ -	5.01%	\$ -
May-18	\$ 16,453	5.01%	\$ 825	Dec-18	\$ 108,575	5.01%	\$ 5,445
Jun-18	\$ -	5.01%	\$ -	Jan-19	\$ 90,479	5.01%	\$ 4,538
13 Month Avg			\$ 2,273	13 Month Avg			\$ 1,723

FIDUCIARY COVERAGE LIABILITY

Total Company				Total Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 7,438	5.01%	\$ 373	Jan-18	\$ 9,258	5.01%	\$ 464
Jul-17	\$ 6,694	5.01%	\$ 336	Feb-18	\$ 7,109	5.01%	\$ 357
Aug-17	\$ 20,004	5.01%	\$ 1,003	Mar-18	\$ 4,960	5.01%	\$ 249
Sep-17	\$ 17,855	5.01%	\$ 895	Apr-18	\$ 2,811	5.01%	\$ 141
Oct-17	\$ 15,706	5.01%	\$ 788	May-18	\$ 1,405	5.01%	\$ 70
Nov-17	\$ 13,557	5.01%	\$ 680	Jun-18	\$ -	5.01%	\$ -
Dec-17	\$ 11,407	5.01%	\$ 572	Jul-18	\$ 9,761	5.01%	\$ 490
Jan-18	\$ 9,258	5.01%	\$ 464	Aug-18	\$ 8,541	5.01%	\$ 428
Feb-18	\$ 7,109	5.01%	\$ 357	Sep-18	\$ 7,321	5.01%	\$ 367
Mar-18	\$ 4,960	5.01%	\$ 249	Oct-18	\$ 6,101	5.01%	\$ 306
Apr-18	\$ 2,811	5.01%	\$ 141	Nov-18	\$ 4,881	5.01%	\$ 245
May-18	\$ 1,405	5.01%	\$ 70	Dec-18	\$ 3,660	5.01%	\$ 184
Jun-18	\$ -	5.01%	\$ -	Jan-19	\$ 2,440	5.01%	\$ 122
13 Month Avg			\$ 456	13 Month Avg			\$ 263

DIRECTORS AND OFFICERS LIABILITY

Total Company				Total Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 31,608	5.01%	\$ 1,585	Jan-18	\$ 9,482	5.01%	\$ 476
Jul-17	\$ 28,447	5.01%	\$ 1,427	Feb-18	\$ 6,322	5.01%	\$ 317
Aug-17	\$ 25,286	5.01%	\$ 1,268	Mar-18	\$ 3,161	5.01%	\$ 159
Sep-17	\$ 22,125	5.01%	\$ 1,110	Apr-18	\$ -	5.01%	\$ -
Oct-17	\$ 18,965	5.01%	\$ 951	May-18	\$ -	5.01%	\$ -
Nov-17	\$ 15,804	5.01%	\$ 793	Jun-18	\$ -	5.01%	\$ -
Dec-17	\$ 12,643	5.01%	\$ 634	Jul-18	\$ -	5.01%	\$ -
Jan-18	\$ 9,482	5.01%	\$ 476	Aug-18	\$ -	5.01%	\$ -
Feb-18	\$ 6,322	5.01%	\$ 317	Sep-18	\$ -	5.01%	\$ -
Mar-18	\$ 3,161	5.01%	\$ 159	Oct-18	\$ -	5.01%	\$ -
Apr-18	\$ -	5.01%	\$ -	Nov-18	\$ -	5.01%	\$ -
May-18	\$ -	5.01%	\$ -	Dec-18	\$ -	5.01%	\$ -
Jun-18	\$ -	5.01%	\$ -	Jan-19	\$ -	5.01%	\$ -
13 Month Avg			\$ 671	13 Month Avg			\$ 73

EXCESS LIABILITY

Total Company				Total Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 1,131,811	5.01%	\$ 56,760	Jan-18	\$ 94,706	5.01%	\$ 4,749
Jul-17	\$ 703,431	5.01%	\$ 35,277	Feb-18	\$ 47,203	5.01%	\$ 2,367
Aug-17	\$ 615,919	5.01%	\$ 30,888	Mar-18	\$ 3,333	5.01%	\$ 167
Sep-17	\$ 288,019	5.01%	\$ 14,444	Apr-18	\$ 28,427	5.01%	\$ 1,426
Oct-17	\$ 239,691	5.01%	\$ 12,020	May-18	\$ 14,214	5.01%	\$ 713
Nov-17	\$ 191,363	5.01%	\$ 9,597	Jun-18	\$ 116,708	5.01%	\$ 5,853
Dec-17	\$ 143,034	5.01%	\$ 7,173	Jul-18	\$ 568,843	5.01%	\$ 28,527
Jan-18	\$ 94,706	5.01%	\$ 4,749	Aug-18	\$ 497,824	5.01%	\$ 24,966
Feb-18	\$ 47,203	5.01%	\$ 2,367	Sep-18	\$ 1,683,932	5.01%	\$ 84,449
Mar-18	\$ 3,333	5.01%	\$ 167	Oct-18	\$ 1,523,620	5.01%	\$ 76,409
Apr-18	\$ 28,427	5.01%	\$ 1,426	Nov-18	\$ 1,333,168	5.01%	\$ 66,858
May-18	\$ 14,214	5.01%	\$ 713	Dec-18	\$ 1,142,715	5.01%	\$ 57,307
Jun-18	\$ 116,708	5.01%	\$ 5,853	Jan-19	\$ 702,263	5.01%	\$ 35,218
13 Month Avg			\$ 13,957	13 Month Avg			\$ 29,924

EXCESS WORKERS COMPENSATION

Total Company				Total Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ -	5.01%	\$ -	Jan-18	\$ (3,634)	5.01%	\$ (182)
Jul-17	\$ -	5.01%	\$ -	Feb-18	\$ -	5.01%	\$ -
Aug-17	\$ -	5.01%	\$ -	Mar-18	\$ -	5.01%	\$ -
Sep-17	\$ -	5.01%	\$ -	Apr-18	\$ -	5.01%	\$ -
Oct-17	\$ -	5.01%	\$ -	May-18	\$ -	5.01%	\$ -
Nov-17	\$ -	5.01%	\$ -	Jun-18	\$ -	5.01%	\$ -
Dec-17	\$ (4,542)	5.01%	\$ (228)	Jul-18	\$ -	5.01%	\$ -
Jan-18	\$ (3,634)	5.01%	\$ (182)	Aug-18	\$ -	5.01%	\$ -
Feb-18	\$ -	5.01%	\$ -	Sep-18	\$ 489,303	5.01%	\$ 24,538
Mar-18	\$ -	5.01%	\$ -	Oct-18	\$ 434,936	5.01%	\$ 21,812
Apr-18	\$ -	5.01%	\$ -	Nov-18	\$ 380,569	5.01%	\$ 19,085
May-18	\$ -	5.01%	\$ -	Dec-18	\$ 326,202	5.01%	\$ 16,359
Jun-18	\$ -	5.01%	\$ -	Jan-19	\$ 271,835	5.01%	\$ 13,632
13 Month Avg			\$ (32)	13 Month Avg			\$ 7,327

Empire

19-EPDE-223-RTS

Rate Base Adjustment No. 4 - Prepayments

For Test Year Ending June 30, 2018

OTHER

Total Company				Total Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 826,233	5.01%	\$ 41,435	Jan-18	\$ 1,019,594	5.01%	\$ 51,132
Jul-17	\$ 666,171	5.01%	\$ 33,408	Feb-18	\$ 1,152,373	5.01%	\$ 57,791
Aug-17	\$ 577,536	5.01%	\$ 28,963	Mar-18	\$ 1,095,477	5.01%	\$ 54,938
Sep-17	\$ 542,658	5.01%	\$ 27,214	Apr-18	\$ 1,336,322	5.01%	\$ 67,016
Oct-17	\$ 457,732	5.01%	\$ 22,955	May-18	\$ 1,177,378	5.01%	\$ 59,045
Nov-17	\$ 441,081	5.01%	\$ 22,120	Jun-18	\$ 1,022,485	5.01%	\$ 51,277
Dec-17	\$ 681,469	5.01%	\$ 34,176	Jul-18	\$ 868,023	5.01%	\$ 43,531
Jan-18	\$ 1,019,594	5.01%	\$ 51,132	Aug-18	\$ 874,459	5.01%	\$ 43,854
Feb-18	\$ 1,152,373	5.01%	\$ 57,791	Sep-18	\$ 880,315	5.01%	\$ 44,148
Mar-18	\$ 1,095,477	5.01%	\$ 54,938	Oct-18	\$ 716,805	5.01%	\$ 35,948
Apr-18	\$ 1,336,322	5.01%	\$ 67,016	Nov-18	\$ 846,310	5.01%	\$ 42,442
May-18	\$ 1,177,378	5.01%	\$ 59,045	Dec-18	\$ 887,597	5.01%	\$ 44,513
Jun-18	\$ 1,022,485	5.01%	\$ 51,277	Jan-19	\$ 884,688	5.01%	\$ 44,367
13 Month Avg			\$ 42,421	13 Month Avg			\$ 49,231

WORKING FUNDS IATAN

Total Company				Total Company			
Month	Balance	KS %	KS Adjustment	Month	Balance	KS %	KS Adjustment
Jun-17	\$ 1,376,423	5.01%	\$ 69,027	Jan-18	\$ 1,636,423	5.01%	\$ 82,066
Jul-17	\$ 1,376,423	5.01%	\$ 69,027	Feb-18	\$ 1,636,423	5.01%	\$ 82,066
Aug-17	\$ 1,376,423	5.01%	\$ 69,027	Mar-18	\$ 1,636,423	5.01%	\$ 82,066
Sep-17	\$ 1,376,423	5.01%	\$ 69,027	Apr-18	\$ 1,636,423	5.01%	\$ 82,066
Oct-17	\$ 1,376,423	5.01%	\$ 69,027	May-18	\$ 1,636,423	5.01%	\$ 82,066
Nov-17	\$ 1,376,423	5.01%	\$ 69,027	Jun-18	\$ 1,636,423	5.01%	\$ 82,066
Dec-17	\$ 1,636,423	5.01%	\$ 82,066	Jul-18	\$ 1,636,423	5.01%	\$ 82,066
Jan-18	\$ 1,636,423	5.01%	\$ 82,066	Aug-18	\$ 1,636,423	5.01%	\$ 82,066
Feb-18	\$ 1,636,423	5.01%	\$ 82,066	Sep-18	\$ 1,636,423	5.01%	\$ 82,066
Mar-18	\$ 1,636,423	5.01%	\$ 82,066	Oct-18	\$ 1,636,423	5.01%	\$ 82,066
Apr-18	\$ 1,636,423	5.01%	\$ 82,066	Nov-18	\$ 1,636,423	5.01%	\$ 82,066
May-18	\$ 1,636,423	5.01%	\$ 82,066	Dec-18	\$ 1,636,423	5.01%	\$ 82,066
Jun-18	\$ 1,636,423	5.01%	\$ 82,066	Jan-19	\$ 1,636,423	5.01%	\$ 82,066
13 Month Avg			\$ 76,048	13 Month Avg			\$ 82,066

KCPL LAND LEASE

Total				Total			
Company		KS		Company		KS	
Month	Balance	KS %	Adjustment	Month	Balance	KS %	Adjustment
Jun-17	\$ 139,560	5.01%	\$ 6,999	Jan-18	\$ 137,644	5.01%	\$ 6,903
Jul-17	\$ 139,286	5.01%	\$ 6,985	Feb-18	\$ 137,370	5.01%	\$ 6,889
Aug-17	\$ 139,012	5.01%	\$ 6,971	Mar-18	\$ 137,097	5.01%	\$ 6,875
Sep-17	\$ 138,739	5.01%	\$ 6,958	Apr-18	\$ 136,823	5.01%	\$ 6,862
Oct-17	\$ 138,465	5.01%	\$ 6,944	May-18	\$ 136,549	5.01%	\$ 6,848
Nov-17	\$ 138,191	5.01%	\$ 6,930	Jun-18	\$ 136,276	5.01%	\$ 6,834
Dec-17	\$ 137,918	5.01%	\$ 6,917	Jul-18	\$ 136,002	5.01%	\$ 6,820
Jan-18	\$ 137,644	5.01%	\$ 6,903	Aug-18	\$ 135,728	5.01%	\$ 6,807
Feb-18	\$ 137,370	5.01%	\$ 6,889	Sep-18	\$ 135,455	5.01%	\$ 6,793
Mar-18	\$ 137,097	5.01%	\$ 6,875	Oct-18	\$ 135,181	5.01%	\$ 6,779
Apr-18	\$ 136,823	5.01%	\$ 6,862	Nov-18	\$ 134,908	5.01%	\$ 6,766
May-18	\$ 136,549	5.01%	\$ 6,848	Dec-18	\$ 134,634	5.01%	\$ 6,752
Jun-18	\$ 136,276	5.01%	\$ 6,834	Jan-19	\$ 134,360	5.01%	\$ 6,738
13 Month Avg			\$ 6,917	13 Month Avg			\$ 6,820

PLUM POINT

Total				Total			
Company		KS		Company		KS	
Month	Balance	KS %	Adjustment	Month	Balance	KS %	Adjustment
Jun-17	\$ 489,892	5.01%	\$ 24,568	Jan-18	\$ 423,959	5.01%	\$ 21,261
Jul-17	\$ 484,654	5.01%	\$ 24,305	Feb-18	\$ 439,703	5.01%	\$ 22,051
Aug-17	\$ 516,870	5.01%	\$ 25,921	Mar-18	\$ 1,004,658	5.01%	\$ 50,383
Sep-17	\$ 357,810	5.01%	\$ 17,944	Apr-18	\$ 755,916	5.01%	\$ 37,909
Oct-17	\$ 284,794	5.01%	\$ 14,282	May-18	\$ 528,462	5.01%	\$ 26,502
Nov-17	\$ 412,345	5.01%	\$ 20,679	Jun-18	\$ 274,837	5.01%	\$ 13,783
Dec-17	\$ 483,094	5.01%	\$ 24,227	Jul-18	\$ 335,738	5.01%	\$ 16,837
Jan-18	\$ 423,959	5.01%	\$ 21,261	Aug-18	\$ 354,911	5.01%	\$ 17,799
Feb-18	\$ 439,703	5.01%	\$ 22,051	Sep-18	\$ 257,980	5.01%	\$ 12,938
Mar-18	\$ 1,004,658	5.01%	\$ 50,383	Oct-18	\$ 447,760	5.01%	\$ 22,455
Apr-18	\$ 755,916	5.01%	\$ 37,909	Nov-18	\$ 301,183	5.01%	\$ 15,104
May-18	\$ 528,462	5.01%	\$ 26,502	Dec-18	\$ 462,845	5.01%	\$ 23,212
Jun-18	\$ 274,837	5.01%	\$ 13,783	Jan-19	\$ 323,323	5.01%	\$ 16,215
13 Month Avg			\$ 24,909	13 Month Avg			\$ 22,804

FLEET CARD

Total				Total			
Company		KS		Company		KS	
Month	Balance	KS %	Adjustment	Month	Balance	KS %	Adjustment
Jun-17	\$ 54,505	5.01%	\$ 2,733	Jan-18	\$ 12,847	5.01%	\$ 644
Jul-17	\$ 22,707	5.01%	\$ 1,139	Feb-18	\$ 22,614	5.01%	\$ 1,134
Aug-17	\$ 24,262	5.01%	\$ 1,217	Mar-18	\$ 24,161	5.01%	\$ 1,212
Sep-17	\$ 49,057	5.01%	\$ 2,460	Apr-18	\$ 35,095	5.01%	\$ 1,760
Oct-17	\$ 61,003	5.01%	\$ 3,059	May-18	\$ 68,321	5.01%	\$ 3,426
Nov-17	\$ 81,039	5.01%	\$ 4,064	Jun-18	\$ 89,672	5.01%	\$ 4,497
Dec-17	\$ 56,447	5.01%	\$ 2,831	Jul-18	\$ 75,741	5.01%	\$ 3,798
Jan-18	\$ 12,847	5.01%	\$ 644	Aug-18	\$ 51,849	5.01%	\$ 2,600
Feb-18	\$ 22,614	5.01%	\$ 1,134	Sep-18	\$ 39,963	5.01%	\$ 2,004
Mar-18	\$ 24,161	5.01%	\$ 1,212	Oct-18	\$ 77,787	5.01%	\$ 3,901
Apr-18	\$ 35,095	5.01%	\$ 1,760	Nov-18	\$ 39,936	5.01%	\$ 2,003
May-18	\$ 68,321	5.01%	\$ 3,426	Dec-18	\$ 64,724	5.01%	\$ 3,246
Jun-18	\$ 89,672	5.01%	\$ 4,497	Jan-19	\$ 32,309	5.01%	\$ 1,620
13 Month Avg			\$ 2,321	13 Month Avg			\$ 2,450

RIVERTON DEFERRED MAINTENANCE

Total				Total			
Company		KS		Company		KS	
Month	Balance	KS %	Adjustment	Month	Balance	KS %	Adjustment
Jun-17	\$ 446,252	5.01%	\$ 22,379	Jan-18	\$ 446,113	5.01%	\$ 22,373
Jul-17	\$ 444,655	5.01%	\$ 22,299	Feb-18	\$ 372,987	5.01%	\$ 18,705
Aug-17	\$ 368,181	5.01%	\$ 18,464	Mar-18	\$ 430,956	5.01%	\$ 21,612
Sep-17	\$ 446,252	5.01%	\$ 22,379	Apr-18	\$ 425,530	5.01%	\$ 21,340
Oct-17	\$ 435,431	5.01%	\$ 21,837	May-18	\$ 356,627	5.01%	\$ 17,885
Nov-17	\$ 464,782	5.01%	\$ 23,309	Jun-18	\$ 430,956	5.01%	\$ 21,612
Dec-17	\$ 446,252	5.01%	\$ 22,379	Jul-18	\$ 341,485	5.01%	\$ 17,125
Jan-18	\$ 446,113	5.01%	\$ 22,373	Aug-18	\$ 348,751	5.01%	\$ 17,490
Feb-18	\$ 372,987	5.01%	\$ 18,705	Sep-18	\$ 430,956	5.01%	\$ 21,612
Mar-18	\$ 430,956	5.01%	\$ 21,612	Oct-18	\$ 551,228	5.01%	\$ 27,644
Apr-18	\$ 425,530	5.01%	\$ 21,340	Nov-18	\$ 518,882	5.01%	\$ 26,022
May-18	\$ 356,627	5.01%	\$ 17,885	Dec-18	\$ 430,956	5.01%	\$ 21,612
Jun-18	\$ 430,956	5.01%	\$ 21,612	Jan-19	\$ 349,610	5.01%	\$ 17,533
13 Month Avg			\$ 21,275	13 Month Avg			\$ 20,967

INTEREST

Total				Total			
Company		KS		Company		KS	
Month	Balance	KS %	Adjustment	Month	Balance	KS %	Adjustment
Jun-17	\$ 5,525	5.01%	\$ 277	Jan-18	\$ 4,703	5.01%	\$ 236
Jul-17	\$ 473	5.01%	\$ 24	Feb-18	\$ 5,171	5.01%	\$ 259
Aug-17	\$ -	5.01%	\$ -	Mar-18	\$ 1,690	5.01%	\$ 85
Sep-17	\$ -	5.01%	\$ -	Apr-18	\$ 3,155	5.01%	\$ 158
Oct-17	\$ 156	5.01%	\$ 8	May-18	\$ -	5.01%	\$ -
Nov-17	\$ -	5.01%	\$ -	Jun-18	\$ 1,623	5.01%	\$ 81
Dec-17	\$ 286	5.01%	\$ 14	Jul-18	\$ 1,882	5.01%	\$ 94
Jan-18	\$ 4,703	5.01%	\$ 236	Aug-18	\$ (0)	5.01%	\$ (0)
Feb-18	\$ 5,171	5.01%	\$ 259	Sep-18	\$ (0)	5.01%	\$ (0)
Mar-18	\$ 1,690	5.01%	\$ 85	Oct-18	\$ -	5.01%	\$ -
Apr-18	\$ 3,155	5.01%	\$ 158	Nov-18	\$ -	5.01%	\$ -
May-18	\$ -	5.01%	\$ -	Dec-18	\$ 1,102	5.01%	\$ 55
Jun-18	\$ 1,623	5.01%	\$ 81	Jan-19	\$ 3,016	5.01%	\$ 151
13 Month Avg			\$ 88	13 Month Avg			\$ 86

FUEL

Total				Total			
Company		KS		Company		KS	
Month	Balance	KS %	Adjustment	Month	Balance	KS %	Adjustment
Jun-17	\$ 1,960,144	5.01%	\$ 98,301	Jan-18	\$ 1,592,416	5.01%	\$ 79,859
Jul-17	\$ 1,532,752	5.01%	\$ 76,867	Feb-18	\$ 1,385,891	5.01%	\$ 69,502
Aug-17	\$ 1,402,066	5.01%	\$ 70,313	Mar-18	\$ 1,831,955	5.01%	\$ 91,872
Sep-17	\$ 1,215,060	5.01%	\$ 60,935	Apr-18	\$ 1,641,670	5.01%	\$ 82,329
Oct-17	\$ 1,292,968	5.01%	\$ 64,842	May-18	\$ 1,526,811	5.01%	\$ 76,569
Nov-17	\$ 1,324,395	5.01%	\$ 66,418	Jun-18	\$ 1,248,102	5.01%	\$ 62,592
Dec-17	\$ 971,763	5.01%	\$ 48,734	Jul-18	\$ 1,737,284	5.01%	\$ 87,124
Jan-18	\$ 1,592,416	5.01%	\$ 79,859	Aug-18	\$ 1,609,087	5.01%	\$ 80,695
Feb-18	\$ 1,385,891	5.01%	\$ 69,502	Sep-18	\$ 1,171,270	5.01%	\$ 58,739
Mar-18	\$ 1,831,955	5.01%	\$ 91,872	Oct-18	\$ 1,441,657	5.01%	\$ 72,299
Apr-18	\$ 1,641,670	5.01%	\$ 82,329	Nov-18	\$ 1,338,808	5.01%	\$ 67,141
May-18	\$ 1,526,811	5.01%	\$ 76,569	Dec-18	\$ 1,079,134	5.01%	\$ 54,118
Jun-18	\$ 1,248,102	5.01%	\$ 62,592	Jan-19	\$ 1,146,047	5.01%	\$ 57,474
13 Month Avg			\$ 73,010	13 Month Avg			\$ 72,332

PURCHASED POWER

Total				Total			
Company		KS		Company		KS	
Month	Balance	KS %	Adjustment	Month	Balance	KS %	Adjustment
Jun-17	\$ 1,557,160	5.01%	\$ 78,091	Jan-18	\$ 1,329,583	5.01%	\$ 66,678
Jul-17	\$ 1,557,160	5.01%	\$ 78,091	Feb-18	\$ 1,329,583	5.01%	\$ 66,678
Aug-17	\$ 1,557,160	5.01%	\$ 78,091	Mar-18	\$ 1,329,583	5.01%	\$ 66,678
Sep-17	\$ 1,557,160	5.01%	\$ 78,091	Apr-18	\$ 1,329,583	5.01%	\$ 66,678
Oct-17	\$ 1,557,160	5.01%	\$ 78,091	May-18	\$ 1,329,583	5.01%	\$ 66,678
Nov-17	\$ 1,557,160	5.01%	\$ 78,091	Jun-18	\$ 1,329,583	5.01%	\$ 66,678
Dec-17	\$ 1,329,583	5.01%	\$ 66,678	Jul-18	\$ 1,329,583	5.01%	\$ 66,678
Jan-18	\$ 1,329,583	5.01%	\$ 66,678	Aug-18	\$ 1,329,583	5.01%	\$ 66,678
Feb-18	\$ 1,329,583	5.01%	\$ 66,678	Sep-18	\$ 1,329,583	5.01%	\$ 66,678
Mar-18	\$ 1,329,583	5.01%	\$ 66,678	Oct-18	\$ 1,329,583	5.01%	\$ 66,678
Apr-18	\$ 1,329,583	5.01%	\$ 66,678	Nov-18	\$ 1,329,583	5.01%	\$ 66,678
May-18	\$ 1,329,583	5.01%	\$ 66,678	Dec-18	\$ 1,329,583	5.01%	\$ 66,678
Jun-18	\$ 1,329,583	5.01%	\$ 66,678	Jan-19	\$ 1,329,583	5.01%	\$ 66,678
13 Month Avg			\$ 71,946	13 Month Avg			\$ 66,678

Empire

19-EPDE-223-RTS

Rate Base Adjustment No. 5 - Materials and Supplies

For Test Year Ending June 30, 2018

Line No.	FERC Acct	GL Account	Description	Total Company		Difference	Allocation Percentage	Staff Adjustment
				13-Month Average 6/30/18	13-Month Average 1/31/18			
Fuel								
1	151	151058	Maintenance of Railroad	20	(565)	(585)	4.51%	(26)
2	151	151059	Rail Car Maintenance	(79)	155	234	4.51%	11
4	151	151100	Coal	11,554,080	11,894,119	340,039	4.51%	15,330
5	151	151101	KCS Freight Adjustments	(3,401)	(1,237)	2,164	4.51%	98
6	151	151130	Dep-Plum Point Unit Train	562,803	221,356	(341,447)	4.51%	(15,393)
7	151	151200	Distillate Oil	8,795,248	8,389,517	(405,731)	4.51%	(18,291)
8	151	151300	Tires	5,682	750	(4,932)	4.51%	(222)
9	151	151548	Natural Gas - Park and Loan	75,757	138,943	63,186	4.51%	2,849
10	152	152057	Fuel Expense	2,639	2,383	(256)	4.51%	(12)
Other Production Materials								
11	154	154910	Generation Parts and Materials	3,836,290	4,315,148	478,858	4.74%	22,705
12	154	154911	SLCC Inventory	(1,544,751)	(1,744,772)	(200,021)	4.74%	(9,484)
13	154	154950	Ammonia Inventory	12,767	8,930	(3,837)	4.74%	(182)
14	154	154951	Limestone Inventory	16,269	22,504	6,235	4.74%	296
15	154	154952	Activated Carbon Inventory	16,281	15,557	(724)	4.74%	(34)
16	154	154980	Stock Material - Iatan	3,354,235	3,393,969	39,734	4.74%	1,884
17	154	154990	Inventory Plum Point	660,508	651,117	(9,391)	4.74%	(445)
18	154	158100	Emission Allowance Inventory	6,995	2,543	(4,452)	4.74%	(211)
Transmission and Distribution Materials								
19	154	154000	Material	24,351,941	26,076,260	1,724,319	5.50%	94,821
20	154	154100	Minor Material Undistributed	713,136	719,346	6,210	5.50%	341
21	154	154700	Bulk Fuel Inventory - Kodiak	28,308	33,947	5,639	5.50%	310

Clearings Accounts								
22	184	184016	Payroll Clearing - Ceridian	(6,108)	-	6,108	5.01%	306
23	184	184243	Telephone Exp-Bld Serv	(6,095)	(6,586)	(491)	5.01%	(25)
24	184	184311	Veh Maint-Cars	607	706	99	5.01%	5
25	184	184312	Veh Maint-1/2 Ton Trucks	525	1,941	1,416	5.01%	71
26	184	184313	Veh Maint-3/4 1 & 1 1/2 Ton	2,420	2,617	197	5.01%	10
27	184	184392	Transp Clring -Light Duty-Gas	121	294	173	5.01%	9
28	184	184413	FAS87 Pension - Capitalized	(11,052)	(3,133)	7,919	5.01%	397
29	184	184416	Healthcare - Capitalized	17,372	(11,850)	(29,222)	5.01%	(1,465)
30	184	184490	Clearing FICA Asset Portion	(2,242)	(1,074)	1,168	5.01%	59
31	184	184620	Const Clearing Line Oper	156,841	163,249	6,408	5.01%	321
32	184	184621	T&D Budget Preparation	918	696	(222)	5.01%	(11)
33	184	184622	Maintain Construction Standard	1,122	1,049	(73)	5.01%	(4)
34	184	184630	Construction Clearing Prod	9,206	7,634	(1,572)	5.01%	(79)
35	184	184810	Continuing Property Records	5,032	4,366	(666)	5.01%	(33)
36	184	184890	E E I Dues Cleared	95,404	88,036	(7,368)	5.01%	(370)
37	184	184915	Small Tools	8,796	8,850	54	5.01%	3
Staff Total Adjustment to Materials and Supplies								<u>93,537</u>

Source: "WP ADJ 22 Materials and Supplies 13 Month Average" included in Empire's Response to Staff Data Request No. 1
 Empire's response to Staff Data Request No. 164

Empire

19-EPDE-223-RTS

Rate Base Adjustment No. 5 - Materials and Supplies

For Test Year Ending June 30, 2018

MAINTENANCE OF RAILROAD

Month	Total Company Balance
Jun-17	\$ 633
Jul-17	\$ 61
Aug-17	\$ 52
Sep-17	\$ -
Oct-17	\$ 45
Nov-17	\$ 31,125
Dec-17	\$ (24,239)
Jan-18	\$ (6,949)
Feb-18	\$ (401)
Mar-18	\$ -
Apr-18	\$ 50
May-18	\$ (180)
Jun-18	\$ 62
13 Month Avg	\$ 20

Month	Total Company Balance
Jan-18	\$ (6,949)
Feb-18	\$ (401)
Mar-18	\$ -
Apr-18	\$ 50
May-18	\$ (180)
Jun-18	\$ 62
Jul-18	\$ 84
Aug-18	\$ (115)
Sep-18	\$ 63
Oct-18	\$ -
Nov-18	\$ 17
Dec-18	\$ 14
Jan-19	\$ 13
13 Month Avg	\$ (565)

RAIL CAR MAINTENANCE

Month	Total Company Balance
Jun-17	\$ (98)
Jul-17	\$ -
Aug-17	\$ -
Sep-17	\$ -
Oct-17	\$ -
Nov-17	\$ -
Dec-17	\$ -
Jan-18	\$ -
Feb-18	\$ (468)
Mar-18	\$ -
Apr-18	\$ (468)
May-18	\$ -
Jun-18	\$ -
13 Month Avg	\$ (79)

Month	Total Company Balance
Jan-18	\$ -
Feb-18	\$ (468)
Mar-18	\$ -
Apr-18	\$ (468)
May-18	\$ -
Jun-18	\$ -
Jul-18	\$ -
Aug-18	\$ -
Sep-18	\$ (8,250)
Oct-18	\$ -
Nov-18	\$ -
Dec-18	\$ -
Jan-19	\$ 11,205
13 Month Avg	\$ 155

COAL

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 11,404,054	Jan-18	\$ 12,172,833
Jul-17	\$ 10,375,866	Feb-18	\$ 12,317,622
Aug-17	\$ 8,697,214	Mar-18	\$ 11,960,444
Sep-17	\$ 10,156,316	Apr-18	\$ 11,245,657
Oct-17	\$ 10,556,325	May-18	\$ 12,409,990
Nov-17	\$ 12,398,763	Jun-18	\$ 12,294,187
Dec-17	\$ 14,213,765	Jul-18	\$ 11,510,508
Jan-18	\$ 12,172,833	Aug-18	\$ 10,244,946
Feb-18	\$ 12,317,622	Sep-18	\$ 11,265,319
Mar-18	\$ 11,960,444	Oct-18	\$ 11,728,534
Apr-18	\$ 11,245,657	Nov-18	\$ 11,873,087
May-18	\$ 12,409,990	Dec-18	\$ 13,265,994
Jun-18	\$ 12,294,187	Jan-19	\$ 12,334,432
13 Month Avg	\$ 11,554,080	13 Month Avg	\$ 11,894,119

KCS FREGIHT ADJUSTMENTS

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ (4,019)	Jan-18	\$ (4,019)
Jul-17	\$ (4,019)	Feb-18	\$ (4,019)
Aug-17	\$ (4,019)	Mar-18	\$ (4,019)
Sep-17	\$ (4,019)	Apr-18	\$ (4,019)
Oct-17	\$ (4,019)	May-18	\$ -
Nov-17	\$ (4,019)	Jun-18	\$ -
Dec-17	\$ (4,019)	Jul-18	\$ -
Jan-18	\$ (4,019)	Aug-18	\$ -
Feb-18	\$ (4,019)	Sep-18	\$ -
Mar-18	\$ (4,019)	Oct-18	\$ -
Apr-18	\$ (4,019)	Nov-18	\$ -
May-18	\$ -	Dec-18	\$ -
Jun-18	\$ -	Jan-19	\$ -
13 Month Avg	\$ (3,401)	13 Month Avg	\$ (1,237)

DEP-PLUM POINT UNIT TRAIN

Month	Total Company Balance
Jun-17	\$ 593,425
Jul-17	\$ 607,040
Aug-17	\$ 620,656
Sep-17	\$ 634,273
Oct-17	\$ 647,890
Nov-17	\$ 661,134
Dec-17	\$ 674,389
Jan-18	\$ 688,229
Feb-18	\$ 702,081
Mar-18	\$ 715,940
Apr-18	\$ 729,797
May-18	\$ 13,861
Jun-18	\$ 27,722
13 Month Avg	\$ 562,803

Month	Total Company Balance
Jan-18	\$ 688,229
Feb-18	\$ 702,081
Mar-18	\$ 715,940
Apr-18	\$ 729,797
May-18	\$ 13,861
Jun-18	\$ 27,722
Jul-18	\$ -
Aug-18	\$ -
Sep-18	\$ -
Oct-18	\$ -
Nov-18	\$ -
Dec-18	\$ -
Jan-19	\$ -
13 Month Avg	\$ 221,356

DISTILLATE OIL

Month	Total Company Balance
Jun-17	\$ 9,140,400
Jul-17	\$ 9,178,545
Aug-17	\$ 9,198,074
Sep-17	\$ 9,184,149
Oct-17	\$ 9,201,992
Nov-17	\$ 9,197,613
Dec-17	\$ 9,240,547
Jan-18	\$ 6,652,583
Feb-18	\$ 8,462,755
Mar-18	\$ 8,820,075
Apr-18	\$ 8,687,186
May-18	\$ 8,651,976
Jun-18	\$ 8,722,327
13 Month Avg	\$ 8,795,248

Month	Total Company Balance
Jan-18	\$ 6,652,583
Feb-18	\$ 8,462,755
Mar-18	\$ 8,820,075
Apr-18	\$ 8,687,186
May-18	\$ 8,651,976
Jun-18	\$ 8,722,327
Jul-18	\$ 8,581,064
Aug-18	\$ 8,521,681
Sep-18	\$ 8,412,549
Oct-18	\$ 8,424,362
Nov-18	\$ 8,443,871
Dec-18	\$ 8,424,752
Jan-19	\$ 8,258,539
13 Month Avg	\$ 8,389,517

TIRES

Month	Total Company Balance
Jun-17	\$ 4,528
Jul-17	\$ 4,196
Aug-17	\$ 5,966
Sep-17	\$ 9,878
Oct-17	\$ 18,668
Nov-17	\$ 9,489
Dec-17	\$ 11,396
Jan-18	\$ 9,663
Feb-18	\$ 87
Mar-18	\$ -
Apr-18	\$ -
May-18	\$ -
Jun-18	\$ -
13 Month Avg	\$ 5,682

Month	Total Company Balance
Jan-18	\$ 9,663
Feb-18	\$ 87
Mar-18	\$ -
Apr-18	\$ -
May-18	\$ -
Jun-18	\$ -
Jul-18	\$ -
Aug-18	\$ -
Sep-18	\$ -
Oct-18	\$ -
Nov-18	\$ -
Dec-18	\$ -
Jan-19	\$ -
13 Month Avg	\$ 750

NATURAL GAS - PARK AND LOAN

Month	Total Company Balance
Jun-17	\$ -
Jul-17	\$ -
Aug-17	\$ -
Sep-17	\$ -
Oct-17	\$ -
Nov-17	\$ -
Dec-17	\$ -
Jan-18	\$ -
Feb-18	\$ -
Mar-18	\$ -
Apr-18	\$ 732,829
May-18	\$ 252,018
Jun-18	\$ -
13 Month Avg	\$ 75,757

Month	Total Company Balance
Jan-18	\$ -
Feb-18	\$ -
Mar-18	\$ -
Apr-18	\$ 732,829
May-18	\$ 252,018
Jun-18	\$ -
Jul-18	\$ 408,164
Aug-18	\$ 413,248
Sep-18	\$ -
Oct-18	\$ -
Nov-18	\$ -
Dec-18	\$ -
Jan-19	\$ -
13 Month Avg	\$ 138,943

FUEL STOCK EXPENSE - COAL

Month	Total Company Balance
Jun-17	\$ -
Jul-17	\$ -
Aug-17	\$ -
Sep-17	\$ -
Oct-17	\$ -
Nov-17	\$ -
Dec-17	\$ 3,603
Jan-18	\$ 3,603
Feb-18	\$ 3,603
Mar-18	\$ 3,603
Apr-18	\$ 3,603
May-18	\$ -
Jun-18	\$ -
13 Month Avg	\$ 1,386

Month	Total Company Balance
Jan-18	\$ 3,603
Feb-18	\$ 3,603
Mar-18	\$ 3,603
Apr-18	\$ 3,603
May-18	\$ -
Jun-18	\$ -
Jul-18	\$ -
Aug-18	\$ -
Sep-18	\$ -
Oct-18	\$ -
Nov-18	\$ -
Dec-18	\$ 63
Jan-19	\$ 211
13 Month Avg	\$ 1,130

FUEL EXPENSE UNDIST - COAL

Month	Total Company Balance
Jun-17	\$ -
Jul-17	\$ -
Aug-17	\$ -
Sep-17	\$ -
Oct-17	\$ -
Nov-17	\$ -
Dec-17	\$ -
Jan-18	\$ 16,288
Feb-18	\$ -
Mar-18	\$ -
Apr-18	\$ -
May-18	\$ -
Jun-18	\$ -
13 Month Avg	\$ 1,253

Month	Total Company Balance
Jan-18	\$ 16,288
Feb-18	\$ -
Mar-18	\$ -
Apr-18	\$ -
May-18	\$ -
Jun-18	\$ -
Jul-18	\$ -
Aug-18	\$ -
Sep-18	\$ -
Oct-18	\$ -
Nov-18	\$ -
Dec-18	\$ -
Jan-19	\$ -
13 Month Avg	\$ 1,253

Empire

19-EPDE-223-RTS

Rate Base Adjustment No. 5 - Materials and Supplies

For Test Year Ending June 30, 2018

GENERATION PARTS & MAT-ELECT

Month	Total Company Balance
Jun-17	\$ 3,556,991
Jul-17	\$ 3,578,717
Aug-17	\$ 3,588,294
Sep-17	\$ 3,586,405
Oct-17	\$ 3,620,837
Nov-17	\$ 3,650,583
Dec-17	\$ 3,876,953
Jan-18	\$ 3,893,366
Feb-18	\$ 4,056,788
Mar-18	\$ 4,137,880
Apr-18	\$ 3,805,943
May-18	\$ 4,064,935
Jun-18	\$ 4,454,078
13 Month Avg	\$ 3,836,290

Month	Total Company Balance
Jan-18	\$ 3,893,366
Feb-18	\$ 4,056,788
Mar-18	\$ 4,137,880
Apr-18	\$ 3,805,943
May-18	\$ 4,064,935
Jun-18	\$ 4,454,078
Jul-18	\$ 4,456,321
Aug-18	\$ 4,479,967
Sep-18	\$ 4,491,680
Oct-18	\$ 4,558,181
Nov-18	\$ 4,545,200
Dec-18	\$ 4,521,796
Jan-19	\$ 4,630,786
13 Month Avg	\$ 4,315,148

SLCC INV CR-WGI PORTION

Month	Total Company Balance
Jun-17	\$ (1,433,983)
Jul-17	\$ (1,443,026)
Aug-17	\$ (1,446,666)
Sep-17	\$ (1,446,505)
Oct-17	\$ (1,461,971)
Nov-17	\$ (1,474,462)
Dec-17	\$ (1,554,217)
Jan-18	\$ (1,570,800)
Feb-18	\$ (1,626,926)
Mar-18	\$ (1,658,549)
Apr-18	\$ (1,518,456)
May-18	\$ (1,640,112)
Jun-18	\$ (1,806,096)
13 Month Avg	\$ (1,544,751)

Month	Total Company Balance
Jan-18	\$ (1,570,800)
Feb-18	\$ (1,626,926)
Mar-18	\$ (1,658,549)
Apr-18	\$ (1,518,456)
May-18	\$ (1,640,112)
Jun-18	\$ (1,806,096)
Jul-18	\$ (1,808,795)
Aug-18	\$ (1,818,504)
Sep-18	\$ (1,823,304)
Oct-18	\$ (1,850,075)
Nov-18	\$ (1,844,524)
Dec-18	\$ (1,835,715)
Jan-19	\$ (1,880,186)
13 Month Avg	\$ (1,744,772)

AMMONIA INVENTORY

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 16,913	Jan-18	\$ 15,799
Jul-17	\$ 15,118	Feb-18	\$ 15,032
Aug-17	\$ 15,178	Mar-18	\$ 7,585
Sep-17	\$ 15,278	Apr-18	\$ 7,911
Oct-17	\$ 13,798	May-18	\$ 6,860
Nov-17	\$ 13,971	Jun-18	\$ 7,383
Dec-17	\$ 15,140	Jul-18	\$ 7,329
Jan-18	\$ 15,799	Aug-18	\$ 8,076
Feb-18	\$ 15,032	Sep-18	\$ 7,273
Mar-18	\$ 7,585	Oct-18	\$ 7,584
Apr-18	\$ 7,911	Nov-18	\$ 8,634
May-18	\$ 6,860	Dec-18	\$ 9,190
Jun-18	\$ 7,383	Jan-19	\$ 7,433
13 Month Avg	\$ 12,767	13 Month Avg	\$ 8,930

LIMESTONE INVENTORY

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 14,972	Jan-18	\$ 15,146
Jul-17	\$ 14,996	Feb-18	\$ 15,208
Aug-17	\$ 15,002	Mar-18	\$ 15,268
Sep-17	\$ 15,001	Apr-18	\$ 17,807
Oct-17	\$ 15,013	May-18	\$ 19,478
Nov-17	\$ 15,013	Jun-18	\$ 23,581
Dec-17	\$ 15,018	Jul-18	\$ 22,424
Jan-18	\$ 15,146	Aug-18	\$ 19,835
Feb-18	\$ 15,208	Sep-18	\$ 23,009
Mar-18	\$ 15,268	Oct-18	\$ 30,802
Apr-18	\$ 17,807	Nov-18	\$ 31,368
May-18	\$ 19,478	Dec-18	\$ 31,016
Jun-18	\$ 23,581	Jan-19	\$ 21,758
13 Month Avg	\$ 16,269	13 Month Avg	\$ 22,054

ACTIVATED CARBON INVENTORY

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 18,188	Jan-18	\$ 15,834
Jul-17	\$ 18,045	Feb-18	\$ 15,683
Aug-17	\$ 16,595	Mar-18	\$ 15,683
Sep-17	\$ 16,267	Apr-18	\$ 15,683
Oct-17	\$ 16,248	May-18	\$ 15,648
Nov-17	\$ 16,231	Jun-18	\$ 15,618
Dec-17	\$ 15,935	Jul-18	\$ 15,586
Jan-18	\$ 15,834	Aug-18	\$ 15,552
Feb-18	\$ 15,683	Sep-18	\$ 15,554
Mar-18	\$ 15,683	Oct-18	\$ 15,544
Apr-18	\$ 15,683	Nov-18	\$ 15,486
May-18	\$ 15,648	Dec-18	\$ 15,422
Jun-18	\$ 15,618	Jan-19	\$ 14,945
13 Month Avg	\$ 16,281	13 Month Avg	\$ 15,557

STOCK MATERIAL - IATAN

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 3,289,600	Jan-18	\$ 3,381,341
Jul-17	\$ 3,332,939	Feb-18	\$ 3,098,067
Aug-17	\$ 3,366,806	Mar-18	\$ 3,076,162
Sep-17	\$ 3,408,449	Apr-18	\$ 3,525,456
Oct-17	\$ 3,350,514	May-18	\$ 3,538,392
Nov-17	\$ 3,342,448	Jun-18	\$ 3,584,602
Dec-17	\$ 3,310,277	Jul-18	\$ 3,377,345
Jan-18	\$ 3,381,341	Aug-18	\$ 3,413,678
Feb-18	\$ 3,098,067	Sep-18	\$ 3,419,842
Mar-18	\$ 3,076,162	Oct-18	\$ 3,420,600
Apr-18	\$ 3,525,456	Nov-18	\$ 3,415,581
May-18	\$ 3,538,392	Dec-18	\$ 3,437,781
Jun-18	\$ 3,584,602	Jan-19	\$ 3,432,755
13 Month Avg	\$ 3,354,235	13 Month Avg	\$ 3,393,969

INVENTORY - PLUM POINT

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 535,592	Jan-18	\$ 788,863
Jul-17	\$ 632,154	Feb-18	\$ 596,477
Aug-17	\$ 658,906	Mar-18	\$ 608,941
Sep-17	\$ 698,700	Apr-18	\$ 595,765
Oct-17	\$ 746,895	May-18	\$ 589,514
Nov-17	\$ 763,577	Jun-18	\$ 601,146
Dec-17	\$ 770,069	Jul-18	\$ 601,357
Jan-18	\$ 788,863	Aug-18	\$ 607,024
Feb-18	\$ 596,477	Sep-18	\$ 665,301
Mar-18	\$ 608,941	Oct-18	\$ 665,329
Apr-18	\$ 595,765	Nov-18	\$ 723,261
May-18	\$ 589,514	Dec-18	\$ 723,236
Jun-18	\$ 601,146	Jan-19	\$ 698,304
13 Month Avg	\$ 660,508	13 Month Avg	\$ 651,117

EMISSION ALLOWANCE INVENTORY

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 8,266	Jan-18	\$ 8,266
Jul-17	\$ 8,266	Feb-18	\$ 8,266
Aug-17	\$ 8,266	Mar-18	\$ 8,266
Sep-17	\$ 8,266	Apr-18	\$ 8,266
Oct-17	\$ 8,266	May-18	\$ -
Nov-17	\$ 8,266	Jun-18	\$ -
Dec-17	\$ 8,266	Jul-18	\$ -
Jan-18	\$ 8,266	Aug-18	\$ -
Feb-18	\$ 8,266	Sep-18	\$ -
Mar-18	\$ 8,266	Oct-18	\$ -
Apr-18	\$ 8,266	Nov-18	\$ -
May-18	\$ -	Dec-18	\$ -
Jun-18	\$ -	Jan-19	\$ -
13 Month Avg	\$ 6,995	13 Month Avg	\$ 2,543

Empire

19-EPDE-223-RTS

Rate Base Adjustment No. 5 - Materials and Supplies

For Test Year Ending June 30, 2018

T&D MATERIAL

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 23,301,073	Jan-18	\$ 24,118,046
Jul-17	\$ 23,506,045	Feb-18	\$ 24,558,292
Aug-17	\$ 23,470,165	Mar-18	\$ 24,849,103
Sep-17	\$ 23,219,464	Apr-18	\$ 25,266,260
Oct-17	\$ 23,848,650	May-18	\$ 25,406,107
Nov-17	\$ 24,357,921	Jun-18	\$ 25,304,243
Dec-17	\$ 24,052,725	Jul-18	\$ 25,669,082
Jan-18	\$ 24,118,046	Aug-18	\$ 26,247,479
Feb-18	\$ 24,558,292	Sep-18	\$ 27,136,318
Mar-18	\$ 24,849,103	Oct-18	\$ 27,034,790
Apr-18	\$ 25,266,260	Nov-18	\$ 27,494,283
May-18	\$ 25,406,107	Dec-18	\$ 27,647,810
Jun-18	\$ 25,304,243	Jan-19	\$ 28,259,565
13 Month Avg	\$ 24,250,622	13 Month Avg	\$ 26,076,260

MINOR MATERIAL UNDISTRIBUTED

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 734,718	Jan-18	\$ 693,650
Jul-17	\$ 734,718	Feb-18	\$ 693,650
Aug-17	\$ 734,973	Mar-18	\$ 693,650
Sep-17	\$ 734,703	Apr-18	\$ 693,650
Oct-17	\$ 741,285	May-18	\$ 693,650
Nov-17	\$ 734,817	Jun-18	\$ 693,650
Dec-17	\$ 693,650	Jul-18	\$ 693,650
Jan-18	\$ 693,650	Aug-18	\$ 693,650
Feb-18	\$ 693,650	Sep-18	\$ 693,650
Mar-18	\$ 693,650	Oct-18	\$ 693,650
Apr-18	\$ 693,650	Nov-18	\$ 693,650
May-18	\$ 693,650	Dec-18	\$ 860,670
Jun-18	\$ 693,650	Jan-19	\$ 860,670
13 Month Avg	\$ 713,136	13 Month Avg	\$ 719,346

BULK FUEL INVENTORY - KODIAK

Month	Total Company Balance
Jun-17	\$ 15,058
Jul-17	\$ 27,978
Aug-17	\$ 16,887
Sep-17	\$ 12,371
Oct-17	\$ 32,233
Nov-17	\$ 37,143
Dec-17	\$ 24,697
Jan-18	\$ 24,960
Feb-18	\$ 22,666
Mar-18	\$ 24,609
Apr-18	\$ 30,873
May-18	\$ 30,080
Jun-18	\$ 68,455
13 Month Avg	\$ 28,308

Month	Total Company Balance
Jan-18	\$ 24,960
Feb-18	\$ 22,666
Mar-18	\$ 24,609
Apr-18	\$ 30,873
May-18	\$ 30,080
Jun-18	\$ 68,455
Jul-18	\$ 31,758
Aug-18	\$ 16,975
Sep-18	\$ 43,966
Oct-18	\$ 43,274
Nov-18	\$ 61,859
Dec-18	\$ 35,189
Jan-19	\$ 6,651
13 Month Avg	\$ 33,947

Empire
19-EPDE-223-RTS
Rate Base Adjustment No. 5 - Materials and Supplies
For Test Year Ending June 30, 2018

PAYROLL CLEARING - CERIDIAN

Month	Total Company Balance
Jun-17	\$ -
Jul-17	\$ -
Aug-17	\$ -
Sep-17	\$ (79,408)
Oct-17	\$ -
Nov-17	\$ -
Dec-17	\$ -
Jan-18	\$ -
Feb-18	\$ -
Mar-18	\$ -
Apr-18	\$ -
May-18	\$ -
Jun-18	\$ -
13 Month Avg	\$ (6,108)

Month	Total Company Balance
Jan-18	\$ -
Feb-18	\$ -
Mar-18	\$ -
Apr-18	\$ -
May-18	\$ -
Jun-18	\$ -
Jul-18	\$ -
Aug-18	\$ -
Sep-18	\$ -
Oct-18	\$ -
Nov-18	\$ -
Dec-18	\$ -
Jan-19	\$ -
13 Month Avg	\$ -

TELEPHONE EXP - BLD SERV

Month	Total Company Balance
Jun-17	\$ -
Jul-17	\$ (79,230)
Aug-17	\$ -
Sep-17	\$ -
Oct-17	\$ -
Nov-17	\$ -
Dec-17	\$ -
Jan-18	\$ -
Feb-18	\$ -
Mar-18	\$ -
Apr-18	\$ -
May-18	\$ -
Jun-18	\$ -
13 Month Avg	\$ (6,095)

Month	Total Company Balance
Jan-18	\$ -
Feb-18	\$ -
Mar-18	\$ -
Apr-18	\$ -
May-18	\$ -
Jun-18	\$ -
Jul-18	\$ -
Aug-18	\$ (87,172)
Sep-18	\$ -
Oct-18	\$ -
Nov-18	\$ -
Dec-18	\$ -
Jan-19	\$ 1,558
13 Month Avg	\$ (6,586)

VEH MAINT - CARS

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 499	Jan-18	\$ 813
Jul-17	\$ 555	Feb-18	\$ 656
Aug-17	\$ 368	Mar-18	\$ 649
Sep-17	\$ 572	Apr-18	\$ 651
Oct-17	\$ 786	May-18	\$ 727
Nov-17	\$ 568	Jun-18	\$ 8
Dec-17	\$ 1,040	Jul-18	\$ 1,020
Jan-18	\$ 813	Aug-18	\$ 904
Feb-18	\$ 656	Sep-18	\$ 973
Mar-18	\$ 649	Oct-18	\$ 1,009
Apr-18	\$ 651	Nov-18	\$ 642
May-18	\$ 727	Dec-18	\$ 848
Jun-18	\$ 8	Jan-19	\$ 284
13 Month Avg	\$ 607	13 Month Avg	\$ 706

VEH MAINT - 1/2 TON TRUCKS

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 499	Jan-18	\$ 609
Jul-17	\$ 351	Feb-18	\$ 656
Aug-17	\$ 368	Mar-18	\$ 620
Sep-17	\$ 572	Apr-18	\$ 651
Oct-17	\$ 587	May-18	\$ 727
Nov-17	\$ 568	Jun-18	\$ 8
Dec-17	\$ 616	Jul-18	\$ 1,020
Jan-18	\$ 609	Aug-18	\$ 17,185
Feb-18	\$ 656	Sep-18	\$ 973
Mar-18	\$ 620	Oct-18	\$ 1,009
Apr-18	\$ 651	Nov-18	\$ 642
May-18	\$ 727	Dec-18	\$ 848
Jun-18	\$ 8	Jan-19	\$ 284
13 Month Avg	\$ 525	13 Month Avg	\$ 1,941

VEH MAINT - 3/4 1 & 1 1/2 TON

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 2,371	Jan-18	\$ 3,110
Jul-17	\$ 2,175	Feb-18	\$ 2,833
Aug-17	\$ 2,086	Mar-18	\$ 3,013
Sep-17	\$ 2,214	Apr-18	\$ 2,880
Oct-17	\$ 2,708	May-18	\$ 2,739
Nov-17	\$ 2,080	Jun-18	\$ 41
Dec-17	\$ 3,208	Jul-18	\$ 2,811
Jan-18	\$ 3,110	Aug-18	\$ 2,957
Feb-18	\$ 2,833	Sep-18	\$ 3,373
Mar-18	\$ 3,013	Oct-18	\$ 3,716
Apr-18	\$ 2,880	Nov-18	\$ 2,777
May-18	\$ 2,739	Dec-18	\$ 2,458
Jun-18	\$ 41	Jan-19	\$ 1,305
13 Month Avg	\$ 2,420	13 Month Avg	\$ 2,617

TRANSP CLRING - LIGHT DUTY - GAS

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ (457)	Jan-18	\$ 294
Jul-17	\$ (457)	Feb-18	\$ 294
Aug-17	\$ (191)	Mar-18	\$ 294
Sep-17	\$ 109	Apr-18	\$ 294
Oct-17	\$ 211	May-18	\$ 294
Nov-17	\$ 294	Jun-18	\$ 294
Dec-17	\$ 294	Jul-18	\$ 294
Jan-18	\$ 294	Aug-18	\$ 294
Feb-18	\$ 294	Sep-18	\$ 294
Mar-18	\$ 294	Oct-18	\$ 294
Apr-18	\$ 294	Nov-18	\$ 294
May-18	\$ 294	Dec-18	\$ 294
Jun-18	\$ 294	Jan-19	\$ 294
13 Month Avg	\$ 121	13 Month Avg	\$ 294

FAS87 PENSION - CAPITALIZED

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ -	Jan-18	\$ -
Jul-17	\$ -	Feb-18	\$ -
Aug-17	\$ -	Mar-18	\$ -
Sep-17	\$ -	Apr-18	\$ -
Oct-17	\$ -	May-18	\$ -
Nov-17	\$ -	Jun-18	\$ -
Dec-17	\$ (143,675)	Jul-18	\$ -
Jan-18	\$ -	Aug-18	\$ -
Feb-18	\$ -	Sep-18	\$ -
Mar-18	\$ -	Oct-18	\$ -
Apr-18	\$ -	Nov-18	\$ (174,603)
May-18	\$ -	Dec-18	\$ 133,873
Jun-18	\$ -	Jan-19	\$ -
13 Month Avg	\$ (11,052)	13 Month Avg	\$ (3,133)

HEALTHCARE - CAPITALIZED

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 254,070	Jan-18	\$ -
Jul-17	\$ (28,230)	Feb-18	\$ -
Aug-17	\$ -	Mar-18	\$ -
Sep-17	\$ -	Apr-18	\$ -
Oct-17	\$ -	May-18	\$ -
Nov-17	\$ -	Jun-18	\$ -
Dec-17	\$ -	Jul-18	\$ -
Jan-18	\$ -	Aug-18	\$ -
Feb-18	\$ -	Sep-18	\$ -
Mar-18	\$ -	Oct-18	\$ -
Apr-18	\$ -	Nov-18	\$ -
May-18	\$ -	Dec-18	\$ -
Jun-18	\$ -	Jan-19	\$ (154,054)
13 Month Avg	\$ 17,372	13 Month Avg	\$ (11,850)

CLEARING FICA ASSET PORTION

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ (9,714)	Jan-18	\$ -
Jul-17	\$ (9,714)	Feb-18	\$ -
Aug-17	\$ (9,714)	Mar-18	\$ -
Sep-17	\$ -	Apr-18	\$ -
Oct-17	\$ -	May-18	\$ -
Nov-17	\$ -	Jun-18	\$ -
Dec-17	\$ -	Jul-18	\$ -
Jan-18	\$ -	Aug-18	\$ -
Feb-18	\$ -	Sep-18	\$ -
Mar-18	\$ -	Oct-18	\$ -
Apr-18	\$ -	Nov-18	\$ (13,968)
May-18	\$ -	Dec-18	\$ -
Jun-18	\$ -	Jan-19	\$ -
13 Month Avg	\$ (2,242)	13 Month Avg	\$ (1,074)

CONST CLEARING LINE OPER

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 150,323	Jan-18	\$ 157,607
Jul-17	\$ 151,009	Feb-18	\$ 158,461
Aug-17	\$ 156,426	Mar-18	\$ 159,145
Sep-17	\$ 152,724	Apr-18	\$ 161,121
Oct-17	\$ 153,459	May-18	\$ 162,147
Nov-17	\$ 154,616	Jun-18	\$ 163,021
Dec-17	\$ 158,881	Jul-18	\$ 164,389
Jan-18	\$ 157,607	Aug-18	\$ 165,715
Feb-18	\$ 158,461	Sep-18	\$ 165,225
Mar-18	\$ 159,145	Oct-18	\$ 166,935
Apr-18	\$ 161,121	Nov-18	\$ 166,935
May-18	\$ 162,147	Dec-18	\$ 173,366
Jun-18	\$ 163,021	Jan-19	\$ 158,174
13 Month Avg	\$ 156,841	13 Month Avg	\$ 163,249

T&D BUDGET PREPARATION

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 1,133	Jan-18	\$ 735
Jul-17	\$ 1,133	Feb-18	\$ 735
Aug-17	\$ 1,133	Mar-18	\$ 735
Sep-17	\$ 1,133	Apr-18	\$ 735
Oct-17	\$ 1,133	May-18	\$ 735
Nov-17	\$ 1,133	Jun-18	\$ 735
Dec-17	\$ 735	Jul-18	\$ 735
Jan-18	\$ 735	Aug-18	\$ 735
Feb-18	\$ 735	Sep-18	\$ 735
Mar-18	\$ 735	Oct-18	\$ 735
Apr-18	\$ 735	Nov-18	\$ 735
May-18	\$ 735	Dec-18	\$ 735
Jun-18	\$ 735	Jan-19	\$ 236
13 Month Avg	\$ 918	13 Month Avg	\$ 696

MAINTAIN CONSTRUCTION STANDARD

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 1,336	Jan-18	\$ 939
Jul-17	\$ 1,336	Feb-18	\$ 939
Aug-17	\$ 1,336	Mar-18	\$ 939
Sep-17	\$ 1,336	Apr-18	\$ 939
Oct-17	\$ 1,336	May-18	\$ 939
Nov-17	\$ 1,336	Jun-18	\$ 939
Dec-17	\$ 939	Jul-18	\$ 939
Jan-18	\$ 939	Aug-18	\$ 939
Feb-18	\$ 939	Sep-18	\$ 939
Mar-18	\$ 939	Oct-18	\$ 939
Apr-18	\$ 939	Nov-18	\$ 939
May-18	\$ 939	Dec-18	\$ 939
Jun-18	\$ 939	Jan-19	\$ 2,368
13 Month Avg	\$ 1,122	13 Month Avg	\$ 1,049

CONSTRUCTION CLEARING PROD

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 11,059	Jan-18	\$ 7,618
Jul-17	\$ 11,059	Feb-18	\$ 7,618
Aug-17	\$ 11,059	Mar-18	\$ 7,618
Sep-17	\$ 11,059	Apr-18	\$ 7,618
Oct-17	\$ 11,059	May-18	\$ 7,618
Nov-17	\$ 11,059	Jun-18	\$ 7,618
Dec-17	\$ 7,618	Jul-18	\$ 7,618
Jan-18	\$ 7,618	Aug-18	\$ 7,618
Feb-18	\$ 7,618	Sep-18	\$ 7,618
Mar-18	\$ 7,618	Oct-18	\$ 7,618
Apr-18	\$ 7,618	Nov-18	\$ 7,618
May-18	\$ 7,618	Dec-18	\$ 7,618
Jun-18	\$ 7,618	Jan-19	\$ 7,833
13 Month Avg	\$ 9,206	13 Month Avg	\$ 7,634

CONTINUING PROPERTY RECORDS

Total Company		Total Company	
Month	Balance	Month	Balance
Jun-17	\$ 11,059	Jan-18	\$ 4,179
Jul-17	\$ 11,059	Feb-18	\$ 4,179
Aug-17	\$ 11,059	Mar-18	\$ 4,179
Sep-17	\$ 11,059	Apr-18	\$ 4,179
Oct-17	\$ 11,059	May-18	\$ 4,179
Nov-17	\$ 11,059	Jun-18	\$ 4,179
Dec-17	\$ 7,618	Jul-18	\$ 4,179
Jan-18	\$ 7,618	Aug-18	\$ 4,179
Feb-18	\$ 7,618	Sep-18	\$ 4,179
Mar-18	\$ 7,618	Oct-18	\$ 4,179
Apr-18	\$ 7,618	Nov-18	\$ 4,179
May-18	\$ 7,618	Dec-18	\$ 4,179
Jun-18	\$ 7,618	Jan-19	\$ 6,612
13 Month Avg	\$ 9,206	13 Month Avg	\$ 4,366

CONTINUING PROPERTY RECORDS

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 101,684	Jan-18	\$ 190,744
Jul-17	\$ 84,736	Feb-18	\$ 173,404
Aug-17	\$ 67,789	Mar-18	\$ 156,063
Sep-17	\$ 50,842	Apr-18	\$ 138,723
Oct-17	\$ 33,895	May-18	\$ 121,382
Nov-17	\$ 16,947	Jun-18	\$ 104,042
Dec-17	\$ -	Jul-18	\$ 86,702
Jan-18	\$ 190,744	Aug-18	\$ 69,361
Feb-18	\$ 173,404	Sep-18	\$ 52,021
Mar-18	\$ 156,063	Oct-18	\$ 34,681
Apr-18	\$ 138,723	Nov-18	\$ 17,340
May-18	\$ 121,382	Dec-18	\$ -
Jun-18	\$ 104,042	Jan-19	\$ -
13 Month Avg	\$ 95,404	13 Month Avg	\$ 88,036

SMALL TOOLS

Month	Total Company Balance	Month	Total Company Balance
Jun-17	\$ 8,796	Jan-18	\$ 8,796
Jul-17	\$ 8,796	Feb-18	\$ 8,796
Aug-17	\$ 8,796	Mar-18	\$ 8,796
Sep-17	\$ 8,796	Apr-18	\$ 8,796
Oct-17	\$ 8,796	May-18	\$ 8,796
Nov-17	\$ 8,796	Jun-18	\$ 8,796
Dec-17	\$ 8,796	Jul-18	\$ 8,796
Jan-18	\$ 8,796	Aug-18	\$ 8,796
Feb-18	\$ 8,796	Sep-18	\$ 8,796
Mar-18	\$ 8,796	Oct-18	\$ 8,796
Apr-18	\$ 8,796	Nov-18	\$ 8,796
May-18	\$ 8,796	Dec-18	\$ 9,146
Jun-18	\$ 8,796	Jan-19	\$ 9,146
13 Month Avg	\$ 8,796	13 Month Avg	\$ 8,850

Empire
19-EPDE-223-RTS
Rate Base Adjustment No. 6 - Water Inventory
For Test Year Ending June 30, 2018

Line No.	FERC Acct	Description	Total Company Balance	KS Allocation Percentage	KS Portion
1		Water Inventory 13 Month Average	49,016	5.50%	2,695
2		Water Inventory Month End Jan 2019	68,735	5.50%	3,780
3	154	Empire Adjustment to Rate Base			<u>(2,695)</u>
4	154	Staff Adjustment to Rate Base			<u><u>(1,084)</u></u>

Source: "WP ADJ 4 Water Inventory" included in Empire's response to Staff Data Request No. 1
Empire's response to Staff Data Request No. 161

Empire
 19-EPDE-223-RTS
 Rate Base Adjustment No. - Water Inventory
 For Test Year Ending June 30, 2018

Month	Total Company	KS Allocation	KS Portion of Water Inventory
Jun 2017	42,074	5.50%	2,314
Jul 2017	44,611	5.50%	2,453
Aug 2017	44,157	5.50%	2,428
Sep 2017	47,911	5.50%	2,635
Oct 2017	49,468	5.50%	2,720
Nov 2017	50,346	5.50%	2,769
Dec 2017	48,894	5.50%	2,689
Jan 2018	50,669	5.50%	2,786
Feb 2018	50,129	5.50%	2,757
Mar 2018	50,896	5.50%	2,799
Apr 2018	51,121	5.50%	2,811
May 2018	53,467	5.50%	2,940
Jun 2018	53,463	5.50%	2,940
13 Month	\$ 49,016	5.50%	2,695
Jan 2018	50,669	5.50%	2,786
Feb 2018	50,129	5.50%	2,757
Mar 2018	50,896	5.50%	2,799
Apr 2018	51,121	5.50%	2,811
May 2018	53,467	5.50%	2,940
Jun 2018	53,463	5.50%	2,940
Jul 2018	51,585	5.50%	2,837
Aug 2018	67,123	5.50%	3,691
Sep 2018	72,292	5.50%	3,975
Oct 2018	72,583	5.50%	3,991
Nov 2018	72,223	5.50%	3,972
Dec 2018	69,266	5.50%	3,809
Jan 2019	68,735	5.50%	3,780
13 Month	60,273	5.50%	3,314
Jan Balance	68,735	5.50%	3,780

Empire

19-EPDE-223-RTS

Rate Base Adjustment No. 7 - Customer Advances

For Test Year Ending June 30, 2018

Line No.	FERC Acct	Description	Amount
1		Customer Advances - 13 Month Average 6/30/2018	16,333
2		Customer Advances - End Balance 1/31/2018	<u>14,095</u>
3		Difference	
4	252	Staff Adjustment to Customer Advances	<u>(2,238)</u>

Source: Section 6.3 included in Empire's Rate Case Application
Empire's response to Staff Data Request No. 163

Empire
19-EPDE-223-RTS
Rate Base Adjustment No. 8 - Customer Deposits
For Test Year Ending June 30, 2018

Line No.	FERC Acct	KS Allocated Amount
1	Customer Deposits 13 Month Average 6/30/2018	436,996
2	Customer Deposits 13 Month Average 1/31/2018	432,832
3	253 Staff's Adjustment to Customer Deposits	<u><u>(4,164)</u></u>

Source: Section 6.3 included in Empire's Rate Case Application
Empire's Response to Staff Data Request No. 163

Empire

19-EPDE-223-RTS

Rate Base Adjustment No. 8 - Customer Deposits

For Test Year Ending June 30, 2018

Month	Kansas Portion of Customer Deposits
Jun-17	\$ 449,495
Jul-17	\$ 449,354
Aug-17	\$ 443,085
Sep-17	\$ 446,649
Oct-17	\$ 442,515
Nov-17	\$ 446,306
Dec-17	\$ 447,679
Jan-18	\$ 424,756
Feb-18	\$ 426,566
Mar-18	\$ 425,139
Apr-18	\$ 422,243
May-18	\$ 426,147
Jun-18	\$ 431,012
13-Month Avg	\$ 436,996

Month	Kansas Portion of Customer Deposits
Jan-18	\$ 424,756
Feb-18	\$ 426,566
Mar-18	\$ 425,139
Apr-18	\$ 422,243
May-18	\$ 426,147
Jun-18	\$ 431,012
Jul-18	\$ 436,132
Aug-18	\$ 430,839
Sep-18	\$ 435,928
Oct-18	\$ 439,233
Nov-18	\$ 441,980
Dec-18	\$ 444,580
Jan-19	\$ 442,263
13-Month Avg	\$ 432,832

Empire

19-EPDE-223-RTS

Income Statement Adjustment No. 11 - Non-Labor O&M

For Test Year Ending June 30, 2018

Line No.	FERC Acct	Year Average Adjustment (NO RT)	Riverton 2-Year Average Adjustment	KS Allocation Percentage ¹	Staff Adjustment
1	426	\$ 1,312.06	\$ -	24.152%	\$ 317
2	500	\$ (86,180.45)	\$ (1,968.53)	4.732%	\$ (4,171)
3	502	\$ 58,322.27	\$ -	4.508%	\$ 2,629
4	505	\$ (97,536.08)	\$ -	4.732%	\$ (4,615)
5	506	\$ (5,528.42)	\$ 3,323.82	4.732%	\$ (104)
6	507	\$ (21,390.42)	\$ -	4.732%	\$ (1,012)
7	510	\$ (144,424.81)	\$ -	4.508%	\$ (6,511)
8	511	\$ (226,026.11)	\$ 282.41	4.732%	\$ (10,682)
9	512	\$ (327,144.42)	\$ (10,091.43)	4.508%	\$ (15,203)
10	513	\$ (488,860.46)	\$ 17,964.70	4.508%	\$ (21,229)
11	514	\$ 54,953.01	\$ 264.03	4.732%	\$ 2,613
12	535	\$ (866.69)	\$ -	4.732%	\$ (41)
13	537	\$ (15,106.72)	\$ -	4.732%	\$ (715)
14	538	\$ (18,033.58)	\$ -	4.732%	\$ (853)
15	539	\$ (18,515.65)	\$ -	4.732%	\$ (876)
16	541	\$ 3,046.96	\$ -	4.732%	\$ 144
17	542	\$ (1,230.04)	\$ -	4.732%	\$ (58)
18	543	\$ (5,503.13)	\$ -	4.732%	\$ (260)
19	544	\$ 6,899.27	\$ -	4.732%	\$ 326
20	545	\$ 27,196.51	\$ -	4.732%	\$ 1,287
21	546	\$ (8,126.49)	\$ 2,435.44	4.732%	\$ (269)
22	548	\$ (299,295.93)	\$ (1,852.26)	4.732%	\$ (14,250)
23	549	\$ (61,113.25)	\$ 5,112.22	4.732%	\$ (2,650)
24	551	\$ (737.11)	\$ 287.50	4.732%	\$ (21)
25	552	\$ (4,308.86)	\$ (72,855.56)	4.732%	\$ (3,651)

26	553	\$ (3,071,160.24)	\$ 80,528.57	4.732%	\$ (141,516)
27	554	\$ 31,372.95	\$ 19,928.87	4.732%	\$ 2,428
28	556	\$ 12,651.75	\$ -	4.732%	\$ 599
29	557	\$ 32,545.87	\$ -	4.732%	\$ 1,540
30	560	\$ (60.55)	\$ -	4.732%	\$ (3)
31	562	\$ (6,001.81)	\$ 50.00	4.732%	\$ (282)
32	566	\$ 15.26	\$ -	4.732%	\$ 1
33	570	\$ 46,704.47	\$ 338.36	4.732%	\$ 2,226
34	583	\$ 19.80	\$ -	5.499%	\$ 1
35	588	\$ 150.22	\$ 75.00	5.499%	\$ 12
36	592	\$ -	\$ -	5.499%	\$ -
37	593	\$ 21.31	\$ (138.95)	5.499%	\$ (6)
38	594	\$ 1.71	\$ -	5.499%	\$ 0
39	920	\$ 52,574.41	\$ -	4.239%	\$ 2,229
40	921	\$ 5,087.21	\$ -	4.239%	\$ 216
41	922	\$ 164.50	\$ -	4.239%	\$ 7
42	923	\$ 3,154.24	\$ 9,601.92	4.239%	\$ 541
43	924	\$ (41,240.22)		4.239%	\$ (1,748)
44	925	\$ (4,925.59)		4.239%	\$ (209)
45	926	\$ (289,326.07)	\$ (206.97)	4.644%	\$ (13,446)
46	930	\$ 410.04	\$ 80.66	4.239%	\$ 21
47	935	\$ 54.34	\$ -	4.239%	\$ 2
48	Staff Adjustment to Non-Labor O&M Expense				\$ (227,245)

Source: Empire's Response to Staff Data Request No. 39, 301 and 302

Empire

19-EPDE-223-RTS

Income Statement Adjustment No. 11 - Non-Labor O&M

For Test Year Ending June 30, 2018

FERC	7/13-6/14	7/14-6/15	7/15-6/16	7/16-6/17	7/17-6/18	3 YR AVG	O&M Adjustment
414	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ -
426	\$ 220.10	\$ 90,815.20	\$ 2,145.66	\$ 3,629.27	\$ 919.37	\$ 2,231	\$ 1,312.06
500	\$ 624,421.36	\$ 457,526.15	\$ 265,692.48	\$ 395,779.04	\$ 460,006.43	\$ 373,826	\$ (86,180.45)
502	\$ 744,249.58	\$ 1,101,939.66	\$ 1,312,582.19	\$ 1,028,497.43	\$ 1,083,056.41	\$ 1,141,379	\$ 58,322.27
505	\$ 567,049.31	\$ 416,178.29	\$ 286,496.77	\$ 389,858.41	\$ 484,481.71	\$ 386,946	\$ (97,536.08)
506	\$ 1,200,861.21	\$ 1,814,837.71	\$ 2,623,812.74	\$ 2,492,370.68	\$ 2,566,384.34	\$ 2,560,856	\$ (5,528.42)
507	\$ 3,669.34	\$ 3,719.37	\$ 20,903.09	\$ 47,919.46	\$ 66,496.91	\$ 45,106	\$ (21,390.42)
509	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ -	\$ -
510	\$ 41,821.39	\$ 102,825.38	\$ 20,692.37	\$ 114,675.22	\$ 284,321.01	\$ 139,896	\$ (144,424.81)
511	\$ 451,055.20	\$ 605,407.13	\$ 828,112.61	\$ 823,159.43	\$ 1,164,675.18	\$ 938,649	\$ (226,026.11)
512	\$ 2,992,782.38	\$ 4,419,641.16	\$ 4,112,027.21	\$ 4,503,324.96	\$ 4,798,392.72	\$ 4,471,248	\$ (327,144.42)
513	\$ 788,388.89	\$ 1,528,697.51	\$ 658,194.85	\$ 1,298,331.52	\$ 1,711,553.87	\$ 1,222,693	\$ (488,860.46)
514	\$ 324,419.10	\$ 387,484.78	\$ 753,141.49	\$ 815,880.99	\$ 702,081.73	\$ 757,035	\$ 54,953.01
535	\$ 7,931.47	\$ 6,004.05	\$ 2,543.96	\$ 3,946.43	\$ 4,545.23	\$ 3,679	\$ (866.69)
536	\$ 42,809.58	\$ 26,843.38	\$ -	\$ -	\$ -	\$ -	\$ -
537	\$ 2,531.96	\$ 227.12	\$ 1,473.10	\$ 2,706.74	\$ 24,750.00	\$ 9,643	\$ (15,106.72)
538	\$ 1,619.78	\$ 1,658.16	\$ 6,395.25	\$ (19.00)	\$ 30,238.50	\$ 12,205	\$ (18,033.58)
539	\$ (184,398.59)	\$ 179,774.80	\$ 182,258.23	\$ 158,736.18	\$ 198,270.68	\$ 179,755	\$ (18,515.65)
541	\$ 3,408.75	\$ 4,442.13	\$ 1,283.11	\$ 7,857.78	\$ -	\$ 3,047	\$ 3,046.96
542	\$ 7,793.38	\$ 2,915.05	\$ 3,576.45	\$ 5,332.68	\$ 6,299.63	\$ 5,070	\$ (1,230.04)
543	\$ 58,371.65	\$ 1,615.91	\$ 43,752.62	\$ 57,934.91	\$ 59,098.46	\$ 53,595	\$ (5,503.13)
544	\$ (20,515.97)	\$ 4,845.31	\$ 11,255.99	\$ 10,497.72	\$ 527.95	\$ 7,427	\$ 6,899.27
545	\$ 8,789.66	\$ 230.22	\$ 72,326.16	\$ 18,171.08	\$ 4,453.86	\$ 31,650	\$ 27,196.51
546	\$ 23,379.07	\$ 28,938.64	\$ 15,376.66	\$ 20,251.61	\$ 30,003.87	\$ 21,877	\$ (8,126.49)
548	\$ 1,466,007.59	\$ 1,347,875.98	\$ 1,420,249.74	\$ 1,870,361.20	\$ 2,094,249.36	\$ 1,794,953	\$ (299,295.93)
549	\$ 751,418.82	\$ 761,567.74	\$ 702,780.20	\$ 791,373.90	\$ 838,746.92	\$ 777,634	\$ (61,113.25)
551	\$ 3,408.75	\$ 4,624.09	\$ 2,992.88	\$ 3,410.86	\$ 4,307.53	\$ 3,570	\$ (737.11)

552	\$ 122,100.81	\$ 262,546.00	\$ 92,789.91	\$ 110,612.39	\$ 108,164.44	\$ 103,856	\$ (4,308.86)
553	\$ 7,214,907.41	\$ 12,466,170.32	\$ 7,488,578.19	\$ 9,236,938.46	\$ 12,969,498.69	\$ 9,898,338	\$ (3,071,160.24)
554	\$ 359,768.75	\$ 278,604.38	\$ 241,669.76	\$ 213,806.91	\$ 180,678.91	\$ 212,052	\$ 31,372.95
556	\$ 63,202.21	\$ 22,867.98	\$ 19,828.69	\$ 43,019.06	\$ 12,446.25	\$ 25,098	\$ 12,651.75
557	\$ 88,608.93	\$ 309,142.65		\$ 232,080.50	\$ 166,988.76	\$ 199,535	\$ 32,545.87
560	\$ 14.92	\$ 5.33	\$ -	\$ -	\$ 90.82	\$ 30	\$ (60.55)
562	\$ 7,407.16	\$ 25,622.29	\$ 109.27	\$ 508.48	\$ 9,311.59	\$ 3,310	\$ (6,001.81)
563	\$ (8.27)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
566	\$ (87.72)	\$ -	\$ (22.36)	\$ -	\$ 68.14	\$ 15	\$ (52.88)
570	\$ 819.01	\$ 5,143.62	\$ 77,357.05	\$ 66,822.38	\$ 2,033.01	\$ 48,737	\$ 46,704.47
571	\$ (4.13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
583	\$ (4.13)	\$ -	\$ 59.40	\$ -	\$ -	\$ 20	\$ 19.80
586	\$ (4.13)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588	\$ -	\$ -	\$ 626.28	\$ 130.00	\$ 152.81	\$ 303	\$ 150.22
592	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
593	\$ (4.13)	\$ -	\$ -	\$ -	\$ (31.96)	\$ (11)	\$ 21.31
594	\$ (8.27)	\$ -	\$ -	\$ -	\$ (2.56)	\$ (1)	\$ 1.71
908	\$ -	\$ 77.63	\$ -	\$ -	\$ -	\$ -	\$ -
920	\$ 147,005.94	\$ 40,723.73	\$ 137,464.62	\$ 113,243.34	\$ 46,492.36	\$ 99,067	\$ 52,574.41
921	\$ 842,289.57	\$ 808,848.96	\$ 1,010,732.61	\$ 918,857.94	\$ 957,164.46	\$ 962,252	\$ 5,087.21
922	\$ 15.35	\$ 31,713.00	\$ -	\$ 493.51	\$ -	\$ 165	\$ 164.50
923	\$ 233,809.40	\$ 474,879.03	\$ 182,891.16	\$ 220,616.41	\$ 197,022.43	\$ 200,177	\$ 3,154.24
924	\$ 405,632.89	\$ 397,128.74	\$ 394,488.01	\$ 367,223.02	\$ 442,715.85	\$ 401,476	\$ (41,240.22)
925	\$ 15,282.36	\$ 24,116.89	\$ 7,726.01	\$ 10,331.58	\$ 16,417.18	\$ 11,492	\$ (4,925.59)
926	\$ (34,363.50)	\$ (0.16)	\$ -	\$ 3,141.66	\$ 435,559.94	\$ 146,234	\$ (289,326.07)
928	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
930	\$ -	\$ -	\$ -	\$ 1,230.12	\$ -	\$ 410	\$ 410.04
935	\$ -	\$ -	\$ 4.80	\$ 158.22	\$ -	\$ 54	\$ 54.34

\$ 19,377,874.19 \$ 28,448,975.30 \$ 23,004,369.21 \$ 26,403,202.48 \$ 32,162,632.79 # \$ 27,190,068.16 (4,972,564.63)

Empire

19-EPDE-223-RTS

Income Statement Adjustment No. 11 - Non-Labor O&M

For Test Year Ending June 30, 2018

FERC	7/13-6/14	7/14-6/15	7/15-6/16	7/16-6/17	7/17-6/18	2 YR AVG	O&M Adjustment
414	\$ -	\$ (0.01)	\$ -	\$ -	\$ -	\$ -	\$ -
500	\$ (7,535.10)	\$ 22,640.28	\$ 14,767.94	\$ 14,301.88	\$ 18,238.93	\$ 16,270.41	\$ (1,969)
502	\$ 28,568.28	\$ 48,957.28	\$ 14,128.14	\$ -	\$ -	\$ -	\$ -
505	\$ 6,674.98	\$ 9,591.51	\$ 3,496.09	\$ -	\$ -	\$ -	\$ -
506	\$ 146,490.23	\$ 139,932.19	\$ 103,539.77	\$ 13,457.08	\$ 6,809.44	\$ 10,133.26	\$ 3,324
510	\$ 100.80	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
511	\$ 66,403.40	\$ 92,418.16	\$ 62,649.11	\$ 564.81	\$ -	\$ 282.41	\$ 282
512	\$ 100,234.66	\$ 375,712.94	\$ 47,904.96	\$ 18,013.13	\$ 38,195.98	\$ 28,104.56	\$ (10,091)
513	\$ 21,785.88	\$ 51,018.32	\$ 45,818.03	\$ 118,101.60	\$ 82,172.20	\$ 100,136.90	\$ 17,965
514	\$ 103,140.64	\$ 61,372.89	\$ 41,098.79	\$ (488.07)	\$ (1,016.13)	\$ (752.10)	\$ 264
539	\$ 56.45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
546	\$ -	\$ -	\$ 1,645.74	\$ 12,883.83	\$ 8,012.96	\$ 10,448.40	\$ 2,435
548	\$ -	\$ -	\$ 86,037.65	\$ 291,608.54	\$ 295,313.06	\$ 293,460.80	\$ (1,852)
549	\$ -	\$ -	\$ (32,016.95)	\$ 595,103.52	\$ 584,879.08	\$ 589,991.30	\$ 5,112
551	\$ -	\$ -	\$ 4,350.00	\$ 2,495.00	\$ 1,920.00	\$ 2,207.50	\$ 288
552	\$ -	\$ -	\$ 41,549.45	\$ 89,521.92	\$ 235,233.04	\$ 162,377.48	\$ (72,856)
553	\$ 200,094.08	\$ 1,783,298.36	\$ 2,616,422.49	\$ 7,015,737.25	\$ 6,854,680.11	\$ 6,935,208.68	\$ 80,529
554	\$ -	\$ -	\$ 54,356.50	\$ 183,966.07	\$ 144,108.34	\$ 164,037.21	\$ 19,929
562	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 50.00	\$ 50
570	\$ 2,722.88	\$ (201.13)	\$ -	\$ 676.72	\$ -	\$ 338.36	\$ 338
582	\$ 436.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
588	\$ -	\$ -	\$ -	\$ 150.00	\$ -	\$ 75.00	\$ 75
592	\$ -	\$ -	\$ 71.94	\$ -	\$ -	\$ -	\$ -
593	\$ -	\$ -	\$ -	\$ -	\$ 277.89	\$ 138.95	\$ (139)
923	\$ 76,593.82	\$ -	\$ 84.80	\$ 19,203.83	\$ -	\$ 9,601.92	\$ 9,602
926	\$ -	\$ -	\$ -	\$ -	\$ 413.93	\$ 206.97	\$ (207)
930	\$ -	\$ -	\$ -	\$ 161.32	\$ -	\$ 80.66	\$ 81
	\$ 745,767.29	\$ 2,592,740.79	\$ 3,105,904.45	\$ 8,375,558.43	\$ 8,269,238.83	\$ 8,322,398.63	\$ 53,160

Empire
19-EPDE-223-RTS
Income Statement Adjustment No. 12 - Abnormal Expense
For Test Year Ending June 30, 2018

Line No.	FERC Acct	Description	Amount
1	588100	Reclassification for Inventory Software Writeoff	237,507
2	588100	Removal of Expense in Test Year	<u>(237,507)</u>
3		<i>KS Allocation:</i>	5.499%
4	588100	Total Staff Removal for Abnormal Expenses	<u><u>(13,061)</u></u>

Source: Empire's Response to Staff Data Requests No. 39 and 223



The Empire District Electric Company

A Liberty Utilities Company

Docket No. 19-EPDE-223-RTS

Staff Data Request – 223

Page of **1**

Data Request Received: 02/28/19

Request No. 223

Date of Response: 03/05/19

Respondent: Christi Botts

Submitted by: Brad Hutton

RE: DR No. 39 Abnormal and Nonrecurring Charges or Credits

REQUEST:

In reference to Empire's response to Staff Data Request No. 39, please provide a detailed description/explanation for the journal entries with the line Description "Write-Off Project 1001038" and explain why it is abnormal.

RESPONSE:

The project was initially established with the intention to increase functionality of the Company's Inventory Software (Maximo) as it relates to inventory, preventative maintenance and work orders for transmission and distribution substation assets. However, after initial work on the project began it was determined that no additional functionality was being added to the Maximo inventory software rather the project primarily consisted of adding asset detail to the software. With this determination the project no longer met the Company's capitalization policy and the costs captured within the capital project were properly expensed. The journal entry for the re-classification from a capital project to an expense is attached.

Verification of Response

I have read the foregoing Information Request and answer(s) thereto and find the answer(s) to be true, accurate, full and complete, and contain no material misrepresentations or omissions to the best of my knowledge and belief; and I will disclose to the Commission Staff any matter subsequently discovered which affects the accuracy or completeness of the answer(s) to this Information Request.

Signed: /s/Christi Botts

Date: March 5, 2019

Empire
19-EPDE-223-RTS
Income Statement Adjustment No. 13 - Bad Debt Expense
For Test Year Ending June 30, 2018

Line No.	FERC Acct	Description	Amount
1		Staff Pro Forma Jurisdictional Retail Revenues	15,956,593
2		Staff 4-Year Average Net Bad Debt Write-Off (Line 13)	<u>0.3617%</u>
3		Staff Adjusted Test Year Bad Debt Expense (Line 1 x Line 2)	57,722
4	904	Empire KS Jurisdictional Test Year Bad Debt Expense	<u>118,148</u>
5	904	Staff Adjustment to Bad Debt Expense	<u><u>(60,426)</u></u>

	Year Ending January 31	(a) Retail Revenue	(b) Net Write-Off	(b)/(a) Average Net Write-Off %
7	2016	507,099,840	1,725,051	0.3402%
8	2017	507,769,993	1,725,051	0.2438%
9	2018	529,009,470	1,719,030	0.3250%
10	2019	571,520,427	2,483,134	0.4345%
11	4- Year Average	\$ 528,849,933	\$ 1,913,066	
12	Kansas Allocation	<u>5.61%</u>	<u>5.61%</u>	
13	KS Jurisdictional (Line 11 x Line 12)	<u>\$ 29,643,689</u>	<u>\$ 107,233</u>	<u>0.3617%</u>

Source: "WP ADJ 8 Uncollectible Expense" included in Empire's response to Staff Data Request No. 1
Empire's Response to Staff Data Request No. 224 and 296

Empire

19-EPDE-223-RTS

Income Statement Adjustment No. - Bad Debt Expense

For Test Year Ending June 30, 2018

Year	Period	Total Company Revenue	Total Company Bad Debt	Total Revenue	Total Bad Debt	Net Bad Debt Percentage
2014	2		261,049.30			
	3		22,128.39			
	4		197,397.98			
	5		222,199.84			
	6	44,072,116.00	742,456.64			
	7	48,488,089.00	288,833.03			
	8	52,870,200.00	313,017.30			
	9	41,336,717.00	240,071.09			
	10	34,723,777.00	199,688.10			
	11	40,253,632.00	234,540.32			
	12	42,661,231.00	(129,191.51)			
2015	1	46,641,395.00	302,375.35	351,047,157	2,894,566	0.825%
	2	45,437,596.00	271,369.06			
	3	38,140,896.00	(391,224.15)			
	4	32,269,078.00	180,825.31			
	5	35,205,339.00	209,513.65			
	6	46,959,428.00	459,445.66			
	7	54,477,052.00	307,172.68			
	8	49,014,438.00	304,900.21			
	9	45,078,676.00	(1,289.86)			
	10	35,302,803.00	210,891.91			
	11	36,533,955.00	216,920.80			
	12	41,119,850.00	(279,682.70)			
2016	1	47,560,729.00	236,208.05	507,099,840	1,725,051	0.340%
	2	39,289,131.00	190,309.88			
	3	36,036,418.00	(392,986.32)			
	4	32,352,520.00	161,064.62			
	5	35,037,254.00	174,503.16			
	6	49,693,229.00	321,548.95			
	7	54,234,246.00	267,311.83			
	8	52,840,820.00	229,201.23			
	9	44,710,015.00	75,802.87			
	10	36,023,084.00				
	11	35,851,330.00	94,575.21			
	12	47,051,532.00	(105,962.85)			
2017	1	44,650,414.00	222,533.58	507,769,993	1,237,902	0.244%
	2	35,576,920.00	177,391.54			
	3	37,935,962.00	(132,504.67)			
	4	33,762,465.00	167,349.80			

	5	36,876,211.00	183,050.91			
	6	46,805,962.00	239,226.13			
	7	58,345,196.00	284,490.20			
	8	50,296,765.00	249,056.76			
	9	45,850,061.00	121,356.06			
	10	40,183,854.00	198,296.64			
	11	38,958,075.00	193,283.62			
	12	48,781,386.00	(238,958.79)			
2018	1	55,636,613.00	276,991.35	529,009,470	1,719,030	0.325%
	2	44,982,924.00	223,871.01			
	3	41,221,051.00	(236,462.97)			
	4	39,051,380.00	194,252.48			
	5	43,914,412.00	226,068.98			
	6	55,531,181.00	492,746.98			
	7	60,933,583.00	301,832.35			
	8	56,450,481.00	280,115.93			
	9	48,754,937.00	241,980.57			
	10	40,501,056.00	181,882.63			
	11	44,983,613.00	223,211.96			
	12	46,107,925.00	98,701.62			
2019	1	49,087,884.00	254,932.73	571,520,427	2,483,134	0.434%

5 Year Avg Net Bad Debt - Total Company

0.434%

Empire

19-EPDE-223-RTS

Income Statement Adjustment No. 14 - Advertising

For Test Year Ending June 30, 2018

Line No.	FERC Acct	Date	Vendor	Description	Amount	Percentage of Removal	Amount Removed
1	930143	***	***	***	***		***
2		***	***	***	***		***
3		***	***	***	***		***
				Kansas Allocation			4.239%
4	930143				Staff Total Removal		***
5	909116	***	***	***	***	***	***
				Kansas Allocation			5.605%
6	909116				Staff Total Removal		***
7	909232	***	***	***	***	***	***
8		***	***	***	***	***	***
9		***	***	***	***	***	***
10		***	***	***	***	***	***
11		***	***	***	***	***	***
12		***	***	***	***	***	***
13		***	***	***	***	***	***
14		***	***	***	***	***	***
15		***	***	***	***	***	***
16		***	***	***	***	***	***
17		***	***	***	***	***	***
				Kansas Allocation			5.605%
18	909232				Staff Total Removal		***
19	909233	***	***	***	***	***	***
20		***	***	***	***	***	***

21	***	***	***	***	***	***	***
22	***	***	***	***	***	***	***
23	***	***	***	***	***	***	***
24	***	***	***	***	***	***	***
25	***	***	***	***	***	***	***
26	***	***	***	***	***	***	***
27	***	***	***	***	***	***	***
28	***	***	***	***	***	***	***
29	***	***	***	***	***	***	***
30	***	***	***	***	***	***	***
31	***	***	***	***	***	***	***
32	***	***	***	***	***	***	***
33	***	***	***	***	***	***	***
34	***	***	***	***	***	***	***
				Kansas Allocation			5.605%
35	909233				Staff Total Removal	\$	-
36				Staff Adjustment To Section 9			***

Source: Empire's Response to Staff Data Request No. 51 and 218

Empire
19-EPDE-223-RTS
Income Statement Adjustment No. 15 - Interest on Customer Deposits
For Test Year Ending June 30, 2018

Line No.	FERC Acct	KS Allocated Amount
1	Customer Deposits 13 Month Average 1/31/2018	432,832
2	Interest Rate*	2.72%
3	Empire's Pro Forma Adjustment to increase Operating Expenses	7,062
4	Staff interest Expense	11,773
5	905 Staff's Adjustment to operating Expenses	4,711

Source: "Section 12 Schedule Allocation Ratio" included in Empire's Response to Staff Data Request No. 1
Empire's Response to Staff Data Request No. 163

*Pursuant to the latest K.S.A. 12-822 dated December 13, 2018. The Rate for the calendar
year 2019 is 2.72%. (Docket No. 98-GIMX-348-GIV)

STATE OF KANSAS)
) ss.
COUNTY OF SHAWNEE)

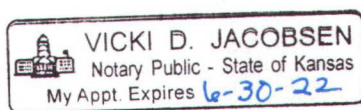
VERIFICATION

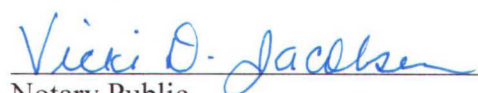
Brad Hutton, being duly sworn upon his oath deposes and states that he is an Auditor for the Utilities Division of the Kansas Corporation Commission of the State of Kansas, that he has read and is familiar with the foregoing *Direct Testimony*, and attests that the statements contained therein are true and correct to the best of his knowledge, information and belief.



Brad Hutton
Auditor
State Corporation Commission of the
State of Kansas

Subscribed and sworn to before me this 13th day of May, 2019.





Vicki D. Jacobsen
Notary Public

My Appointment Expires: 6-30-22

CERTIFICATE OF SERVICE

19-EPDE-223-RTS

I, the undersigned, certify that a true and correct copy of the above and foregoing Direct Testimony was served via electronic service this 13th day of May, 2019, to the following:

JAMES G. FLAHERTY, ATTORNEY
ANDERSON & BYRD, L.L.P.
216 S HICKORY
PO BOX 17
OTTAWA, KS 66067
Fax: 785-242-1279
jflaherty@andersonbyrd.com

JOSEPH R. ASTRAB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD ROAD
TOPEKA, KS 66604
Fax: 785-271-3116
j.astrab@curb.kansas.gov
Hand Delivered

TODD E. LOVE, ATTORNEY
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
t.love@curb.kansas.gov

DAVID W. NICKEL, CONSUMER COUNSEL
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
d.nickel@curb.kansas.gov

SHONDA RABB
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
s.rabb@curb.kansas.gov

DELLA SMITH
CITIZENS' UTILITY RATEPAYER BOARD
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3116
d.smith@curb.kansas.gov

JILL SCHWARTZ, SR. MGR, RATES & REGULATORY
AFFAIRS
EMPIRE DISTRICT ELECTRIC COMPANY
602 S JOPLIN AVE
JOPLIN, MO 64801
Fax: 417-625-5169
jill.schwartz@libertyutilities.com

COLE BAILEY, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3354
c.bailey@kcc.ks.gov

BRIAN G. FEDOTIN, DEPUTY GENERAL COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3354
b.fedotin@kcc.ks.gov

ROBERT VINCENT, LITIGATION COUNSEL
KANSAS CORPORATION COMMISSION
1500 SW ARROWHEAD RD
TOPEKA, KS 66604
Fax: 785-271-3354
r.vincent@kcc.ks.gov

CERTIFICATE OF SERVICE

19-EPDE-223-RTS

JANET BUCHANAN, DIRECTOR- REGULATORY AFFAIRS
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH ST
OVERLAND PARK, KS 66213-2713
Fax: 913-319-8622
janet.buchanan@onegas.com

JUDY JENKINS HITCHYE, MANAGING ATTORNEY
KANSAS GAS SERVICE, A DIVISION OF ONE GAS, INC.
7421 W 129TH ST
OVERLAND PARK, KS 66213-2713
Fax: 913-319-8622
judy.jenkins@onegas.com

SARAH B. KNOWLTON, GENERAL COUNSEL
LIBERTY UTILITIES CORP
116 North Main Street
Concord, NH 03301
sarah.knowlton@libertyutilities.com

/s/ Vicki Jacobsen

Vicki Jacobsen