LAW OFFICES OF

ANDERSON & BYRD

A Limited Liability Partnership

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ROBERT A. ANDERSON
(1920-1994)

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June 23, 2017

via e-filing EXPRESS

Ms. Lynn M. Retz, Secretary
Kansas Corporation Commission
1500 S. W. Arrowhead Road
Topeka, Kansas 66604-4027

Re: Docket No. 17-EPDE-393-CPL
Acquisition Opening Journal Entries

Dear Ms. Retz:

Attached for filing with the Kansas Corporation Commission ("Commission") in the referenced docket are the following documents:

1. Acquisition Opening Journal Entries (Summary)(Page 1 of 1).

2. Acquisition Opening Journal Entries (Detail)(11 pages).

These documents are being filed with the Commission in compliance with paragraph 27 contained in the Unanimous Settlement Agreement dated October 6, 2016, which was approved by the Commission in Docket No. 16-EPDE-410-ACQ by Order issued December 22, 2016.

Sincerely,

James G. Flaherty
jflaherty@andersonbyrd.com

JGF:rr
Enclosure
cc: Thomas J. Connors
David W. Nickel
Della Smith
Shonda Smith
Jason K. Fisher
Dustin L. Kirk
Amber Smith

The Empire District Electric Company
Acquisition Opening Journal Entries (Summary)

	Opening Balance
ASSETS	
Plant and Property, at Original Cost:	
Electric	$ 2,713,014,141
Natural Gas	87,071,087
Water	13,249,809
Non-Regulated	45,180,608
Construction Work in Progress	29,022,592
	2,887,538,236
Accumulated Depreciation	823,287,070
	2,064,251,166
Current Assets:	
Cash and Cash Equivalents	1,741,621
Restricted Cash	4,728,527
Accounts Receivable - Trade, Net of Allowance	43,858,489
Accrued Unbilled Revenues	24,996,905
Accounts Receivable - Other	4,063,199
Materials and Supplies	30,590,182
Electric Fuel Inventory	22,943,234
Natural Gas Inventory	2,513,312
Unrealized gain in fair value of derivative contracts	6,041,416
Regulatory Assets	8,390,024
Prepaid Expenses and Other	9,893,916
	159,760,825
Deferred Charges:	
Regulatory Assets	212,085,369
Goodwill	39,492,327
Unrealized gain in fair value of derivative contracts	683,780
Other	3,007,187
	255,268,663
Total Assets	$ 2,479,280,654
CAPITALIZATION AND LIABILITIES	
Common Stock $1 Par Value and Common Stock Rights	$ 44,177,535
Capital in Excess of Par Value	667,952,920
Retained Earnings	115,765,668
Accumulated Other Comprehensive Income (loss), net of income tax	-
Total Common Stockholder's Equity	827,896,123
Long-Term Debt:	
Obligations Under Capital Lease	3,250,840
First Mortgage Bonds and Secured Debt	725,472,106
Unsecured Debt	100,992,222
Total Long-Term Debt	829,715,168
Total Long-Term Debt & Common Stockholder's Equity	1,657,611,291
Current Liabilities:	
Accounts Payable and Accrued Liabilities	53,941,182
Short Term Debt	24,750,000
Customer Deposits	15,440,359
Interest Accrued	7,198,002
Taxes Accrued	3,176,357
Dividends Declared	3,896,360
Other Current Liabilities	220,182
Unrealized loss in fair value of derivative contracts	1,142,543
Current Maturities of Long-Term Debt	328,524
Regulatory Liabilities	14,505,802
	124,599,311
Noncurrent Liabilities and Deferred Credits:	
Regulatory Liabilities	136,023,686
Deferred Income Taxes	429,666,183
Unamortized Investment Tax Credits	18,077,079
Unrealized loss in fair value of derivative contracts	1,238,990
Pension and Other Postretirement Benefit Obligations	78,271,622
Other	33,792,493
	697,070,052
Total Capitalization and Liabilities	$ 2,479,280,654

The Empire District Electric Company
Acquisition Opening Journal Entries (Detail)

Description	FERC Account No.	Opening Balance
ASSETS		
Plant and Property, at Original Cost:		
Electric Plant In Service	101000	2,227,425,276.13
Property Under Capital Lease	101100	5,283,795.18
Electric Plant Held-Future Use	105000	742,752.42
COMPL CONSTR NOT UNITIZED ELEC	106100	479,562,317.24
Electric		$ 2,713,014,140.97
Electric Plant In Service	101000	83,076,059.15
COMPL CONSTR NOT UNITIZED GAS	106200	3,995,027.37
Natural Gas		87,071,086.52
Water Plant In Service	118100	13,128,425.49
COMPL CONSTR NOT UNITIZED WTR	118110	121,383.16
Water		13,249,808.65
Nonutility Property In Service	121100	36,951,503.62
COMPL CONSTR NOT UNITIZED FIB	121110	8,229,104.22
Non-Regulated		45,180,607.84
Cwip-Electric/Gas	107000	28,218,797.81
CWIP - SLCC	107002	266,149.36
Cwip - Water	118200	340,300.23
Cwip-Nonutility	121200	197,344.99
Construction Work in Progress		29,022,592.39
		2,887,538,236.37
Accum Prov Depr Gas Plant	108000	50,577,515.27
Retirement WIP - Gas	108001	(176,048.49)
Acquisition Adj Nat Gas Depr	108099	(30,495,727.39)
Accum Prov Depr-Electric Plant	108100	771,608,590.95
Accum Depr Asset Retire Oblig	108150	5,229,525.43
Rwip Electric Plant	108200	(17,233,541.59)
RWIP - SLCC	108202	(292,652.04)
Ltd-Term Elec/Gas Plant Amort	111000	17,564,437.55
Accum Prov Depr-Water Plant	119100	5,556,817.25
Rwip - Water	119200	(15,991.44)
Accum Prov Depr-Nonutitlity	122100	20,725,049.47
Rwip Nonutility Property	122200	239,095.47
Accumulated Depreciation		823,287,070.44
		2,064,251,165.93
Current Assets:		
Cash - Peoples Bank - Seneca	131008	2,074.67
Cash-Bank Of Billings	131011	500.00
Cash-Peoples Bank Of Clever	131012	497.41
Cash Countryside Bank-Republic	131022	3,519.49
Cash-Merc Bk Spgfld-Hermitage	131023	451.42
Cash-Merc Bk Spgfld-Humansvil	131024	438.78
Cash-Bank Of Urbana	131026	1,331.48
Cash-Citizens Home Bk Grnfield	131030	1,228.82

Description	FERC Account No.	Opening Balance
Cash-1St Nat'L Bk Golden City	131032	942.51
Cash-1St St Bk Prce Cty Branch	131060	8,662.71
Cash-1St State Bank Of Purdy	131062	1,544.51
Cash-Southwest Mo Bk-Joplin	131081	565.47
Cash-Ozark Mountain Bk-Branson	131090	47,732.56
Cash-Bk Table Rock Lake Reeds	131093	458.91
Cash-American Natl Bk Bxtr Spg	131110	7,744.30
Cash-The First Bk Of Fairland	131162	1,263.06
Cash-Welch State Bank	131164	1,987.01
Cash-Bank Of Gravette	131180	2,265.65
Cash UMB Electronic	131201	1,453,727.21
Cash-Aurora Agent Fund	135100	500.00
Cash Neosho Office	135105	(0.14)
Cash Ozark Office	135107	499.91
Cash Joplin - Audit Department	135108	100.00
Cash Branson Office	135109	360.00
Cash-Joplin Office	135121	2,000.00
Other Working Funds Rgt Of Way	135210	100,028.00
Other Working Funds Wkmn Comp	135230	2,538.05
Flex Benefit	135240	83,269.35
EDE Payroll Checking Acct	135261	6,667.00
EDE Payroll Funding Acct	135262	8,722.37
Cash and Cash Equivalents		1,741,620.51
Restrcted Cash MISO Collateral	131995	453,760.00
Restrict Csh SPP IM Collateral	131996	2,500,000.00
Plum Point Escrow	131997	1,774,766.80
Restricted Cash		4,728,526.80
Cust Accts Rec-Elect & Water	142100	39,486,283.57
Wholesale Cust Accts Rec	142101	3,067,913.60
Cust Accts Receivable - Gas	142300	1,717,236.93
A/R Customer Finance Prog-Gas	142303	47,933.12
A/R Other - Gas	142399	(877.56)
Bad Debt Reserve - Electric	144100	(169,189.95)
Bad Debt Reserve - Water	144200	(160,810.05)
Bad Debt Reserve - Gas	144500	(130,000.21)
Accounts Receivable - Trade, Net of Allowance		43,858,489.45
A/R Manual Unbil Transport-Gas	142301	426,123.06
Accr Unbilled Rev Elec & Water	173100	18,880,611.00
Unbilled Rev - Empire Dist Gas	173200	5,690,171.38
Accrued Unbilled Revenues		24,996,905.44
Other Special Funds-Other	134200	61,920.00
Cust Acct Rec-Merch & Appl GAS	142203	(0.20)
Misc Accts Receivable	143100	643,991.47
Accrued Taxes-Debit Balances	143102	24,997.61
Misc Receivables - Gas	143103	24,676.18
Energy Trading Margin Deposit	143110	1,509,887.66
A/R - Uniform Laundry Svc	143112	0.20
Accounts Receivable - SLCC	143185	1,448,783.95
Employee Accounts Receivable	143200	(350.85)
Employee Rec Purchasing Card	143201	515.25
Nonutility - Meter Treaters	143320	89.97

Description	FERC Account No.	Opening Balance
Nonutility-Fiber Optics	143400	331,426.61
Nonutility - Generlink	143900	41.81
Inventory Customer Sales	143995	(33,262.03)
Receivables Refund Clearing	143999	3,372.48
Bad Debt Misc Acnts Receivable	144400	0.60
EDG Cash Held by EDE	146800	54.94
Rents Rec - Land	172200	47,053.00
Rents Rec - Pole Attachments	172300	0.03
Accounts Receivable - Other		4,063,198.68
Material	154000	22,466,307.80
Material - Fiber Optics	154050	1,033,551.16
Minor Material Undistributed	154100	734,718.02
Bulk Fuel Inventory - Kodiak	154700	12,052.13
Materials - EDG	154801	452,000.55
Generation Parts & Mat-Elect	154910	3,877,176.65
SLCC Inv Cr-WGI Portion	154911	(1,560,118.92)
Ammonia Inventory	154950	20,758.13
Limestone Inventory	154951	19,893.38
Activated Carbon Inventory	154952	19,771.85
Stock Material - Iatan	154980	3,224,822.92
Inventory - Plum Point	154990	359,407.81
Mgmnt & Admin - Stores	163001	948.72
E-Watch Stores Expense	163060	51.70
Asbury Stores Expense	163081	132.86
Water Stores Expense	163086	785.18
Stores Expense - T & D	163100	(123.64)
Stores Control	163316	904.80
Stores Actvities Regular Time	163327	3,791.28
Conv & Seminars - Stores - Gas	163802	11.52
Inventory Reconciliation	163996	4,291.09
Inventory Cost Adj Default	163997	(81,817.89)
Inventory Default Errors	163999	864.81
Materials and Supplies		30,590,181.91
Maintenance Of Railroad	151058	11.08
Coal	151100	13,071,839.44
KCS Freight Adjustments	151101	(4,019.44)
Dep-Plum Point Unit Train	151130	511,770.35
Distillate Oil	151200	9,351,216.38
Tires	151300	12,416.59
Electric Fuel Inventory		22,943,234.40
Gas Storage Est South-SS	164100	(707,112.41)
Gas Storage Est North-PEPL	164106	(398,792.98)
Gas Storage Est NW-ANR	164107	(223,836.86)
Gas Stored Undergrnd South-SS	164110	1,486,293.18
Gas Stored Undrgrnd North-PEPL	164120	1,579,575.58
Gas Stored Undrgrnd NW-ANR	164130	777,185.31
Natural Gas Inventory		2,513,311.82
Derivative Inst Assets-Current	175100	326,420.00
Deriv Inst Asset-FAC Current	175200	3,222,610.00
Derivative Asset-TCR-Current	175300	2,492,386.05
Unrealized gain in fair value of derivative contracts		6,041,416.05

Description	FERC Account No.	Opening Balance
Deferred OK Fuel Cost	182373	49,081.70
Reg Asset Reclass - Current	182399	7,542,511.56
Actual Cost Adjust-SO-SS	191410	531,454.79
Actual Cost Adjust-NO-PEPL	191420	441,513.40
Actual Cost Adjust-NW-ANR	191430	(174,537.04)
Regulatory Assets		8,390,024.41
Emission Allowance Inventory	158100	8,266.23
Prepayments - Insurance	165100	2,550,442.39
Prepayments - Interest	165200	5,149.17
Prepayments-Other	165300	785,791.47
Prepayments-Wrking Funds Iatan	165350	1,376,423.00
Prepmts-Wrking Funds PlumPoint	165351	857,280.00
Prepayments-KCP&L Land Lease	165352	141,201.49
Prepayments - Fuel	165400	1,659,637.53
Prepaid Purchased Power	165500	1,557,159.58
Prepayments - Plum Point	165600	386,653.84
Prepayments - Fleet Card	165800	43,903.49
Prepmts Riverton Def Mtce	165900	107,725.81
IM SPP Clearing Account	184015	0.05
Cellular Phone Expenses	184230	1,730.26
Pbx Switchboard	184242	385.92
Telephone Exp-Bld Serv	184243	348.75
Vehicle Maint - Cars	184311	349.13
Veh Maint - 1/2 Ton Trucks	184312	207.13
Veh Maint-3/4 1 & 1 1/2 Ton	184313	2,097.79
Veh Maint 2 2 1/2 3 & Flatbeds	184314	231.12
Veh Maint - Crane Trucks	184323	510.22
Mgmt & Admin - Transp	184331	549.32
Transp Clring - Light Duty-Gas	184392	(522.32)
Clearing FICA Asset Portion	184490	(9,714.13)
Shop Test New Sgl Phase Mtrs	184519	87.14
Misc Material	184542	17.50
Const Clearing Line Oper	184620	147,628.24
T&D Budget Preparation	184621	1,132.65
Maintain Construction Standard	184622	1,336.12
Construction Clearing Prod	184630	11,059.24
Continuing Property Records	184810	6,026.54
E E I Dues Cleared	184890	203,367.00
American Gas Assc Dues Cleared	184891	38,642.00
Small Tools	184915	8,812.30
Prepaid Expenses and Other		9,893,915.97
		159,760,825.44
Deferred Charges:		
Reg Asset Environ - Chilicothe	182301	260,000.00
Arkansas DSM Reg Asset	182303	(143,432.35)
Reg asset ARO Empire Dist Gas	182305	26,953.55
Reg Asset EDG Pension Acquistn	182306	809,436.00
Reg Asset EDG FAS 106 Acquistn	182307	239,122.00
Iatan Deferred Carrying Costs	182308	5,008,777.04
Deferred Tax Asset-Fas 109	182311	15,022,697.34
Loss int swap 5.8% Nte 7-1-35	182317	850,810.02

Description	FERC Account No.	Opening Balance
Cust Programs Collaborative	182318	6,122,293.97
Reg Asset-Equity AFUDC	182319	23,904,604.73
Deferred KS Fuel Cost	182320	241,196.14
KS 2007 Ice Storm Def Charges	182324	388,748.02
KS 2007 Ice Storm Carrying Cst	182325	75,634.85
EDG DSM Costs GR-2009-0434	182326	449,666.16
EDG KS Def PropTx-Stored Gas	182328	285,353.44
MEEIA Energy Efficiency Costs	182329	135,191.40
MO PlumPt Df Chgs ER-2010-0130	182331	151,397.65
MO IatanII Df Chg ER-2010-0130	182332	9,465,130.67
May 2011 Tornado Strm Deferral	182337	527,510.70
MO 2011 Tornado Depr Deferral	182338	840,930.31
May 2011 Tornado Carrying Cost	182339	1,147,276.19
PeopleSoft Costs ER-2011-0004	182343	179,992.90
LowInc Rate Pilot ER-2016-002	182344	2,091.00
Bank Credit Fees ER-2012-0345	182347	336,988.15
Vegtation Tracker ER-2012-0345	182348	2,055,099.92
Reg Asset - Asset Retire Oblig	182350	11,321,762.55
MO Pension-FAS87 Expense	182353	3,384,690.37
FAS158 Pen Reg Asset	182356	93,012,088.00
FAS158 OPEB Reg Asset	182357	1,637,819.00
Reg Pension Costs Amortization	182359	2,558,601.00
Kansas OPEB Tracker	182360	403,543.00
Deferred MO Fuel Cost	182362	3,514,033.45
Reg Asset - Unrealized Deriv	182364	2,155,154.73
ITC Tax Basis Reduction -Iatan	182366	9,997,557.00
KS pension - FAS87 Expense	182367	878,910.00
OK Pension Under Recovered Amt	182369	260,038.00
OK OPEB Under Recovered Amt	182371	2,240.00
MO Solar Initiative	182377	5,140,400.06
IatanII OM Tracker ER2014-0351	182378	(177,324.51)
IatCom OM Tracker ER2014-0351	182379	685,280.54
PP O&M Tracker ER2014-0351	182381	99,583.61
Riv 12 LTM Tracker ER2014-0351	182382	1,039,021.93
SolarRB to Amrt ER-2016-0023	182383	6,019,695.77
Reg Asset Reclass - Noncurrent	182398	(7,542,511.56)
Five Yr Maint Overhaul-Asb #1	186940	250,607.88
2009 May Wind Storm	186945	3,025.26
Unamort Loss Redeemed 10 3/4%	189100	363,318.46
Unamt Loss 7% FMB Redeemed	189102	1,137,357.27
Unamt Loss 9 3/4% FMB Redeemed	189103	62,528.09
Unamt Loss 7 1/4% FMB Redeemed	189104	420,073.63
Unamt Loss 7.75% FMB Rdmd 6-05	189105	893,412.60
Unmt Ls 5.20% FMB Rdmd 3-30-12	189106	25,819.35
Unmt Ls 5.30% FMB Rdmd 4-2-12	189107	37,610.23
Unmt Loss 7.0% FMB Rdmd 4-2-12	189108	1,377,405.63
Loss 8-1/2 TrstPrf Red 6-10	189550	438,295.13
Unamort Loss 9 3/4 Ser-Rdm	189700	898,300.06
Unamort Loss 9 3/4 Ser-Rdm	189800	1,466,437.18
Unamt Loss 7.05% SrNt Red 8-10	189803	819,218.96
Unamort Ls 6 7/8% Pc Ser-Rdm	189900	9,620.05

Description	FERC Account No.	Opening Balance
Unamort Ls 6.80% Pc Ser-Rdm	189910	16,234.84
Unamort Loss 9% Ser-Rdm	189920	1,092,052.05
Unrecov PGC Actual-South-SS	191110	1,277,109.50
Unrecov PGC Actual-North-PEPL	191120	398,220.37
Unrecov PGC Actual-NW-ANR	191130	55,547.47
Unrecov PGC Unbilled-SO-SS	191310	(2,172,735.23)
Unrecov PGC Unbilled-NO-PEPL	191320	(768,326.94)
Unrecov PGC Unbilld-NW-ANR	191330	(341,950.84)
Unrecov PGA Deriv-Realized-SO	191510	(8,350.00)
Unrecov PGA Deriv-UnrealizedSO	191511	(291,557.00)
Unrecov PGA Est SO-SS	191610	824,763.65
Unrecov PGA Est NO-PEPL	191620	309,239.08
Unrecov PGA Est NW-ANR	191630	85,401.14
ACA Carrying Costs-SO	191810	2,281.46
ACA Carrying Costs-NO	191820	1,516.54
ACA Carrying Costs-NW	191830	(418.33)
PGA Over-Refunds SO	191910	28.37
Neg PGA accounts reclass	191999	629,230.26
Regulatory Assets		212,085,368.91
Goodwill-Aquila Gas Purchase	186600	39,492,327.10
Goodwill		39,492,327.10
Deriv Inst Asset-FACNonCurrent	175600	683,780.00
Unrealized gain in fair value of derivative contracts		683,780.00
Invst-Plum Point Ind Rev Bonds	123010	58,129,695.20
Prelim Survey & Investgat Chgs	183000	299,721.51
Deferred AP Charges-Unclassifi	186210	66,004.85
Iat2 ITC def arbitration costs	186213	387,351.54
Riverton Def Mtce Contract	186214	1,515,360.29
Fin Expense-First Mortg Bonds	186730	48,238.00
Fin Exp - Unsecured Debt	186750	40,659.01
Elec Rate Case Exp - Ark	186811	14,811.18
Elec Rate Case Exp - KS	186812	44,479.67
Elec Rate Case Exp - MO	186813	376,409.43
Elec Rate Case Exp - Okla	186814	29,010.58
EDG Gas Rate Case Exp - MO	186815	42,006.29
Water Rate Case Expense	186850	542.74
Prepaid OPEB Asset	186976	142,592.00
Plum Point Lease Obligation	253943	(58,129,695.20)
Other		3,007,187.09
		255,268,663.10
Total Assets		$ 2,479,280,654.47
CAPITALIZATION AND LIABILITIES		
Common Stock Issued	201000	43,993,363.00
Common Stock Equity Rights	201100	184,172.00
Common Stock $1 Par Value and Common Stock Rights		$ 44,177,535.00
Premium On Capital Stk-Common	207100	688,487,578.82
Misc Paid-In Capital	211000	719,082.92
Stk Compensation Tax Windfalls	211102	147,852.00
Pd-In Cap Employee Stk Purch	211111	85,456.00
Instl Rec On Cap Stk-Emp Purch	212100	447,950.00

Description	FERC Account No.	Opening Balance
Capital Stock Expense - Common	214100	(21,935,000.21)
Capital in Excess of Par Value		667,952,919.53
Retained Earnings		115,765,668.35
Accumulated Other Comprehensive Income (loss), net of income tax		
Total Common Stockholder's Equity		827,896,122.88
Long-Term Debt:		
Oblig Under Cap Lease-Noncurnt	227000	3,250,840.00
Obligations Under Capital Lease		3,250,840.00
Unamort Debt 6.82% FMB 6-1-36	181301	(487,562.32)
Unamt DebtEx 6.375% FMB 6-1-18	181400	(161,286.96)
Unamort Debt 4.65% FMB 6-1-20	181500	(401,158.14)
Unamt DebtEx 5.875% FMB 4-1-37	181801	(2,053,182.19)
Unamt DebtEx 3.59% FMB 8-20-20	181803	(443,602.11)
Unamrt Debt 5.20% FMB 9-1-2040	181983	(674,888.25)
Unamrt Debt 3.58% FMB 4-1-2027	181984	(817,944.32)
UnamrtDebt 3.73% FMB 5-30-2033	181985	(304,036.10)
UnamrtDebt 4.32% FMB 5-30-2043	181986	(1,258,053.47)
UnamrtDebt 4.27% FMB 12-1-2044	181987	(615,559.40)
FMB 6.375% Series Due 6-1-2018	221400	90,000,000.00
FMB 4.65% Series Due 6-1-20	221500	100,000,000.00
FMB 6.82% Series Due 6-1-2036	221800	55,000,000.00
FMB 5.875% Series Due 4-1-37	221801	80,000,000.00
5.20% FMB series due 9-1-2040	221803	50,000,000.00
FMB 3.58% FMB 4-1-2027	221804	88,000,000.00
FMB 3.73% Series Due 5-30-33	221805	30,000,000.00
FMB 4.32% Series Due 5-30-43	221806	120,000,000.00
4.27% FMB Series due 12-1-2044	221807	60,000,000.00
3.59% FMB Series due 8-20-2030	221808	60,000,000.00
Unamt Disc 6.375% FMB 6-1-2018	226400	(6,720.00)
Unamort Disc 4.65% FMB 6-1-20	226500	(71,333.60)
Unamort Disc 5.875% FMB 4-1-37	226801	(113,470.98)
Unamrt Disc 5.20% FMB 9-1-2040	226803	(119,096.09)
First Mortgage Bonds and Secured Debt		725,472,106.07
Unamort Debt 6.7% Sr 11-15-33	181102	(400,092.39)
Umt Debt 5.8% SrNte 7-1-35	181103	(337,300.36)
6.7% Senior Notes due 11-15-33	224102	62,000,000.00
5.8% Sr Notes due 7-1-2035	224103	40,000,000.00
Unamort Disc 6.7% Sr 11-15-33	226102	(135,329.48)
Unamt Dis 5.8% SrNte 7-1-35	226103	(135,055.71)
Unsecured Debt		100,992,222.06
Total Long-Term Debt		829,715,168.13
Total Long-Term Debt & Common Stockholder's Equity		1,657,611,291.01
Current Liabilities:		
Notes Payable Prepd Insurance	231100	40,217.52
AP Natural Gas Estimate	232006	1,229,011.40
Accounts Payable - Electric	232010	3,522,889.93
Accounts Payable-IATAN Fuel	232012	1,496,903.08
AP Electric APP Credit Balance	232013	1,565,058.59

Description	FERC Account No.	Opening Balance
Accounts Payable-SLCC Joint Ve	232025	638,627.76
Accounts Payable 401K Trustee	232030	(28.14)
Accounts Payable - Fiber Optic	232050	2,450.90
Manual A/P Accru Elect & Water	232100	18,365,919.95
Purchasing Receipt Accrual	232110	2,739,327.68
Manual A/P Accrual SLCC	232250	2,377,319.14
Manual A/P Accrual Fiber	232500	58,816.88
Accts Pay-Empire District Gas	232800	150,457.26
AP Gas Cust APP Credit Balance	232806	1,356,365.43
AP Nat Gas South-SS	232810	92,784.56
AP Nat Gas North-PEPL	232820	48,490.05
AP Nat Gas NW-ANR	232830	(125,091.79)
Manual A/P Accrual EDG	232850	(38,712.22)
A/P Cash Due to EDG	234800	54.94
State Sls Tax Collections-Ark	241310	15,237.98
State Sls Tax Collections-Kans	241320	15,230.01
State Sls Tax Collections-Mo	241330	620,090.45
State Sls Tax Collect-Mo Gas	241335	40,437.04
St Sls Tx-Collectns Nonutility	241339	3,600.06
State Sls Tax Collections-Okla	241340	11,449.83
State Income Taxes Withheld-Ar	241510	3,536.78
State Income Taxes Withheld-Ok	241540	388.00
Experimental Low IncProg EDG	242031	272,442.21
Salaries & Wages Payable	242100	1,842,131.19
Management Incentive Plan	242120	1,099,131.96
Mgmt Incent Cur-Perform Shares	242122	3,090,070.00
Mgmt Incent Cur-TVsted Rst Stk	242124	1,263,502.00
Employee Incentive Plan	242130	1,428,005.04
Dental Plan Liability	242201	(21.23)
Vision Plan Liability	242202	(362.71)
EDG Long-Term Disability Liab	242203	185.33
Employee Group Life Ins Deduct	242220	3,175.03
Employee Group Ad&D Ins Deduct	242230	(3,291.22)
Empl Group Healthcare Prem Ded	242240	(250,000.00)
Flex Benefit Liability	242245	83,269.35
Misc Other Current Liabilities	242500	(10,098.61)
Cur Liab NonUtil Service Agree	242502	741,360.65
SERP Current Liability	242651	697,000.33
OPEB Key Employee Pymt & Other	242652	164,000.06
Post Employmt-SRT Current Liab	242653	90,408.00
Bank Overdrafts	242700	9,199,441.57
Accounts Payable and Accrued Liabilities		53,941,182.02
Interunit Account		
Notes Pay & Commercial Paper	231000	24,750,000.00
Short Term Debt		24,750,000.00
Customer Deposits	235000	13,448,143.85
Customer Deposits - Gas	235300	1,992,215.15
Customer Deposits		15,440,359.00
Int Accr 6.7% Sr Note 11-15-33	237102	530,789.41
Int Accr 5.8% SrNte due 7-1-35	237103	1,159,999.54
Int Accrued 4.65% FMB 6-1-20	237105	387,500.00

Description	FERC Account No.	Opening Balance
Int Accrued 5.875% FMB 4-1-37	237108	1,175,000.39
IntAccrued 6.375% FMB 6-1-2018	237140	478,125.00
Int Accr On Customer Deposits	237400	(24,855.94)
Interest on Customer Dep Gas	237450	(2,951.07)
Int Acc 6.82% FMB Due 6-1-2036	237800	312,582.91
Int Acc 5.20% FMB Due 9-1-2040	237803	866,666.90
IntAcc 3.58% FMB, due 4-2-2027	237804	775,069.82
IntAcc 3.73% FMB due 5-30-2033	237805	96,358.33
IntAcc 4.32% FMB due 5-30-2043	237806	446,400.00
IntAcc 4.27% FMB 12-1-2044	237807	213,500.00
IntAcc 3.59% FMB 8-20-2030	237808	783,816.67
Interest Accrued		7,198,001.96
State Use Tax Accrued-Elect/Ga	236080	46,733.52
State Use Tax Accrued-Nonutili	236081	61.63
State Income Taxes Accrued	236300	395,918.22
Fed Old Age Benefit Tax Accr	236400	71,664.49
Payroll Tax Accr - Iatan	236401	17,036.07
Federal Unemployment Tax Accr	236510	372.37
State Unemployment Taxes Accr	236520	46.73
Property Taxes Accrued	236600	1,733,243.77
Property Taxes Accured Fiber	236610	0.37
Corporation Franchise Tax Accr	236910	833.00
City Tax Or Fee Taxes Accrued	236930	772,989.98
City Tax Or Fee Accr Gas	236931	137,456.44
Taxes Accrued		3,176,356.59
Dividends Declared-Common-Liab	238100	3,896,360.18
Dividends Declared		3,896,360.18
MO ITC Revenues	229105	220,182.37
Other Current Liabilities		220,182.37
Derivative Inst Liab-Current	244100	16,363.00
Deriv Inst Liab-FAC Current	244200	1,126,180.00
Unrealized loss in fair value of derivative contracts		1,142,543.00
Oblig Under Cap Lease-Current	243000	328,523.63
Current Maturities of Long-Term Debt		328,523.63
Reg Liab Reclass - Current	254002	3,146,499.43
Recovery MO Fuel Cost - Liab	254163	8,406,180.83
Reg Liability- TCR	254380	2,492,386.05
Recovery KS Fuel Cost - Liab	254998	460,736.01
Regulatory Liabilities		14,505,802.32
		124,599,311.07
Noncurrent Liabilities and Deferred Credits:		
Deferred Tax Liability-Fas 109	254100	11,039,830.82
Int Swap 6.7% Sr Note 11-15-33	254102	2,861,288.18
	254106	
MO FAS106 over recd amt	254108	1,062,476.71
Reg Liab - Cost of Removal	254110	142,778,925.68
Reg OPEB Costs Amortization	254111	82,460.00
Fuel Construction Acctg Iatan2	254113	7,535,023.91
Reg Liab - COR Drawdown	254114	(44,554,268.07)
OK FAS106-Over Recd Amt	254115	42,365.00
Deferred MO Fuel Cost - Liab	254162	728,531.08

Description	FERC Account No.	Opening Balance
Reg Liab - Unrealized Deriv	254164	4,459,441.83
SWPA Oz Beach – Arkansas	254210	652,114.36
SWPA Oz Beach - Kansas	254220	637,802.54
SWPA Oz Beach - Missouri	254230	8,293,893.92
SWPA Oz Beach - Oklahoma	254240	351,288.80
SWPA Oz Beach - FERC	254250	1,739,283.00
FAS158 OPEB Reg Liability	254357	830,497.00
Reg Liab Reclass - Noncurrent	254997	(3,146,499.43)
Negative PGA account balance	254999	629,230.26
Regulatory Liabilities		136,023,685.59
Acc Df Tx-Ozark Beach Loss Gen	190112	2,404,608.64
Def ITC Cr-Adv Coal	190113	(8,675,479.92)
Def Tax Asset-Reg Plan Amort	190114	(8,571,183.80)
Def Tx Asset-Gas Inventory Adj	190117	18,127.95
Def Fd Inc Tx-Acr Rate Ref-Ark	190122	(3,652.00)
Def Inc Tax - Hedge Trans Gain	190123	(1,130,650.29)
Def Fd Tax Asset - Misc	190124	3,446,809.19
FAS123 Deferred Tax Asset	190125	(1,050,395.21)
Def Tx Asset - Gas Acquisition	190126	(2,737,385.00)
Def Inc Tx - Disallow Plant	190211	(1,612,263.11)
Def Tx Net Operating Loss	190230	(17,868,722.70)
Def Fd Inc Tx-Of & Dir Def Com	190260	565,906.56
Def Fd Inc Tx-Contrb-Aid Const	190310	(9,976,535.71)
Def Inc Tx-Def Tx Asset Fas109	190320	(12,938,533.82)
Def Inc Tx-Pbop Costs	190330	1,158,132.35
Def Inc Tx-Postret Ben-Pension	190331	6,996,106.18
Acm Def Inc Tx-Int Capitalized	190340	(17,036,308.01)
Acm Def Inc Tx - Alt Minmn Tax	190350	(1,127,679.00)
Deferred Tax - FAS 158	190356	(29,795,739.00)
SWPA Oz Beach Def Tx-AR	190410	(237,145.88)
SWPA Oz Beach Def Tx-KS	190420	(151,062.48)
SWPA Oz Beach Def Tx-MO	190430	(47,666.40)
SWPA Oz Beach Def Tx-OK	190440	(82,484.63)
SWPA Oz Beach Def Tx-FERC	190450	(662,449.41)
Accum Def Fed Inc Tx-Ld Elect	282100	401,497,942.21
Accum Def Fed Inc Tx-Ld Ks Jur	282120	646,629.00
Acc Def Fed Inc Tx-LD NonUt DR	282130	(60,000.00)
Acc Def Fed Inc Tx-LD NonUT CR	282135	6,846,437.98
Accum Def Fed Inc Tx-Ld Ok Jur	282140	147,755.00
Accm Def Fed Inc Tx-Ld Ferc Jr	282150	339,226.00
Accumul Def Inc Tx-Ld Water	282200	1,727,757.47
Accumul Def Inc Tx-Ld Gas	282300	7,852,185.77
Accm Def Fed Inc Tx-2Nd 5Yr Mn	283100	96,959.42
Acc Def Tax-Repair Allowance	283103	4,194,533.80
Def Tax Liab-Iatan Def Charges	283116	5,576,452.18
Def Inc Tax - Hedge Trans Loss	283123	365,064.88
Def Tx Liab - Gas Acquisition	283126	2,517,200.00
Deferred Tax Liab Fuel Costs	283139	146,994.18
Def Tx Liability Goodwill	283251	11,207,215.12
Def Tx-ITC Tx Basis Red-Iatan	283366	9,997,557.00
Accm Def Fed Inc Tx-Lic Softwr	283400	3,453,558.67

Description	FERC Account No.	Opening Balance
Acc Def Tx-Loss Reacq Debt	283900	3,315,536.34
Def Inc Tax - FAS158	283914	29,795,739.00
Def Inc Tax-Deftx Liab Fas 109	283915	15,022,427.34
Def Tx Liab-Equity AFUDC	283917	23,904,604.73
Def Inc Tx Ice Storm Exp	283921	190,052.06
Deferred Income Taxes		429,666,182.65
Accum Def Itc-Elec-3%	255110	0.87
Accum Def Itc-Elec-10%	255130	625,668.41
Accum Def Itc-Water-4%	255220	177.37
Accum Def Itc-Water-10%	255230	5,510.75
Accum Def Itc-Ad Coal Cr-Iatan	255240	17,445,721.60
Unamortized Investment Tax Credits		18,077,079.00
Deriv Inst Liab-FAC NonCurrent	244600	1,238,990.00
Unrealized loss in fair value of derivative contracts		1,238,990.00
Accum Prov Pen&Ben-Ot Thn Pens	228310	6,206,972.00
Post Retire Ben - Pen FAS 158	228311	53,820,239.00
Post Retire Benefits - SERP	228313	10,642,745.69
Post Employment Benefit - SRT	228314	785,987.00
EDG Pension Asset	228319	6,815,678.00
Pension and Other Postretirement Benefit Obligations		78,271,621.69
Accum Prov Inj&Damage-Pub Liab	228210	500,000.00
Accum Prov Inj&Damage-Wkmn Cmp	228220	4,109,873.14
Asset Retirement Obligation	230100	23,517,038.40
Asset Retirement Obligatn Gas	230304	27,909.71
Cust Advances For Const-Elect	252100	646,357.74
Cash Adv for Subdiv Const Elec	252110	1,612,241.21
Cust Advances For Const-Water	252200	130,893.00
Cust Advances for Const-Gas	252300	38,268.55
Def Cr PlumPt Transmission Cr	253002	883,231.48
Def Environ Liab-Chilicothe	253006	260,000.00
Deferred Revenue-Land Lease	253008	17,483.65
Other Def Cr Cashout Holding	253015	(129,470.83)
Ot Def Credits-Unpresented Ck	253200	183,453.91
Directors' Stk Incentive Plan	253600	18,240.70
Nonutility Service Agreement	253920	1,976,972.80
Other		33,792,493.46
		697,070,052.39
Total Capitalization and Liabilities		$ 2,479,280,654.47