

THIS FILING IS

Item 1: ☒ An Initial (Original)  
Submission

OR ☐ Resubmission No. \_\_\_\_\_

Form 1 Approved  
OMB No. 1902-0021  
(Expires 6/30/2007)  
Form 1-F Approved  
OMB No. 1902-0029  
(Expires 6/30/2007)  
Form 3-Q Approved  
OMB No. 1902-0205  
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FILED  
June 4, 2008  
Data Center  
Missouri Public  
Service Commission



FILED

MAY 16 2005

Missouri Public  
Service Commission

**FERC FINANCIAL REPORT**  
**FERC FORM No. 1: Annual Report of**  
**Major Electric Utilities, Licensees**  
**and Others and Supplemental**  
**Form 3-Q: Quarterly Financial Report**

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

STAFF Exhibit No. 224  
Case No(s). ER-2008-0093  
Date 5-14-08 Rptr KE

Exact Legal Name of Respondent (Company)

The Empire District Electric Company

Year/Period of Report

End of 2004/Q4

**FERC FORM NO. 1/3-Q:  
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER  
IDENTIFICATION**

01 Exact Legal Name of Respondent The Empire District Electric Company		02 Year/Period of Report End of 2004/Q4
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 602 Joplin Street, Joplin, MO 64801		
05 Name of Contact Person Darryl L. Coit		06 Title of Contact Person Controller & Asst Treas/Sec
07 Address of Contact Person (Street, City, State, Zip Code) 602 Joplin Street, Joplin, MO 64801		
08 Telephone of Contact Person, including Area Code (417) 625-5100	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/25/2005

**ANNUAL CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Darryl L. Coit	03 Signature  <i>Darryl L. Coit</i> Darryl L. Coit	04 Date Signed (Mo, Da, Yr) 04/25/2005
02 Title Controller & Asst Treas/Sec		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent The Empire District Electric Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo. Da. Yr) 04/25/2005	Year/Period of Report End of 2004/Q4
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**ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)**

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

**Section A. Balances and Changes During Year**

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	388,024,495	388,024,495		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	28,996,779	28,996,779		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	610,945	610,945		
7	Other Clearing Accounts	654,034	654,034		
8	Other Accounts (Specify, details in footnote):	372,206	372,206		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	30,633,964	30,633,964		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	6,015,111	6,015,111		
13	Cost of Removal	3,238,394	3,238,394		
14	Salvage (Credit)	2,911,828	2,911,828		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	6,341,677	6,341,677		
16	Other Debit or Cr. Items (Describe, details in footnote):	-13,780,567	-13,780,567		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	398,536,215	398,536,215		

**Section B. Balances at End of Year According to Functional Classification**

20	Steam Production	95,957,207	95,957,207		
21	Nuclear Production				
22	Hydraulic Production-Conventional	2,110,207	2,110,207		
23	Hydraulic Production-Pumped Storage				
24	Other Production	53,437,195	53,437,195		
25	Transmission	47,894,078	47,894,078		
26	Distribution	168,878,120	168,878,120		
27	General	30,259,408	30,259,408		
28	TOTAL (Enter Total of lines 20 thru 27)	398,536,215	398,536,215		