

Exhibit No.:
Issue: True-up; Gas Contract
Unwinding; Regulatory Plan
Amortizations
Witness: Mark L. Oligschlaeger
Sponsoring Party: MoPSC Staff
Type of Exhibit: True-up Direct Testimony
Case No.: ER-2008-0093
Date Testimony Prepared: June 10, 2008

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

TRUE-UP DIRECT

ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2008-0093

*Jefferson City, Missouri
June 10, 2008*



Staff Exhibit No. 234
Case No(s) ER-2008-0093
Date 6-19-08 Rptr KF

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Revenue Requirement

Line		8.37%	8.64%	8.92%
		Return	Return	Return
(A)		(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	\$ 700,251,812	\$ 700,251,812	\$ 700,251,812
2	Rate of Return	8.37%	8.64%	8.92%
3	Net Operating Income Requirement	\$ 58,611,077	\$ 60,501,757	\$ 62,462,462
4	Net Income Available (Sch 9)	\$ 44,686,788	\$ 44,686,788	\$ 44,686,788
5	Additional NOI/RT Needed	\$ 13,924,289	\$ 15,814,969	\$ 17,775,674
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	\$ 26,076,463	\$ 27,254,502	\$ 28,476,172
8	Test Year Current Income Tax	\$ 17,400,560	\$ 17,400,560	\$ 17,400,560
9	Additional Current Tax Required	\$ 8,675,903	\$ 9,853,942	\$ 11,075,612
10	Required Deferred ITC	\$ 0	\$ 0	\$ 0
11	Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12	Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13	Total Additional Tax Required	\$ 8,675,903	\$ 9,853,942	\$ 11,075,612
14	Gross Revenue Requirement	\$ 22,600,192	\$ 25,668,911	\$ 28,851,286

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Rate Base

Line Description		Amount
(A)	(B)	
1 Total Plant in Service (Sch 3)		\$1,243,739,761
Subtract from Total Plant		
2 Depreciation Reserve (Sch 6)		\$ 429,643,190

3 Net Plant in Service		\$ 814,096,571
Add to Net Plant in Service		
4 Cash Working Capital (Sch 8)		\$ 3,674,721
5 Materials and Supplies-Exempt		22,301,530
6 Prepayments		2,647,447
7 Prepaid Pension Asset		7,383,724
8 FAS 87 Regulatory Asset Tracker		207,014
9 Customer Demand Program		54,255
10 Deferred 2007 Ice Storm		0
11 Fuel Inventory		8,400,272
12 FAS 106 Regulatory Asset Tracker		(2,368,836)
13 Gas Storage Inventory		852,979
Subtract from Net Plant		
14 Federal Tax Offset 13.4061 %		\$ 2,015,945
15 State Tax Offset 5.1047 %		120,626
16 City Tax Offset 0.0000 %		0
17 Interest Expense Offset 11.6006 %		2,445,126
18 Amortization of Electric Plant		5,970,860
19 Customer Advances for Construction		8,258,634
20 Customer Deposits		6,315,787
21 Regulatory Plan Amort ER-2006-0315		11,863,384
22 Deferred Income Taxes-Depreciation		120,017,503

23 Total Rate Base		\$ 700,251,812

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 29,940	\$ 0	86.3000	\$ 0 P-1	\$ 25,838
2	302.000	Franchises & Consents	1,079,798	0	86.3000	0 P-2	931,866
3	303.000	Miscellaneous Intangible Plant	10,486,411	0	86.3000	0 P-3	9,049,773
4		Total	\$ 11,596,149	\$ 0		\$ 0	\$ 10,007,477
Production - Riverton - Steam							
5	310.200	Land & Land Rights	\$ 400,992	\$ 0	82.9700	\$ 0 P-9	\$ 332,703
6	311.200	Structures & Improvements	10,526,315	0	82.9700	0 P-5	8,733,684
7	312.200	Boiler Plant Equipment	23,083,676	0	82.9700	0 P-6	19,152,526
8	314.200	Turbogenerator Units	6,540,511	0	82.9700	0 P-7	5,426,662
9	315.200	Accessory Electric Equipment	1,161,173	0	82.9700	0 P-8	963,425
10	316.200	Miscellaneous Power Plant Equipment	1,016,286	0	82.9700	0 P-9	843,212
11		Total	\$ 42,728,953	\$ 0		\$ 0	\$ 35,452,212
Production - Asbury - Steam							
12	310.000	Land & Land Rights	\$ 438,622	\$ 0	82.9700	\$ 0 P-10	\$ 363,925
13	311.300	Structures & Improvements	13,649,252	0	82.9700	0 P-11	11,324,784
14	312.300	Boiler Plant Equipment	102,887,846	0	82.9700	0 P-12	85,366,046
15	312.700	Unit Train	0	0	82.9700	0 P-13	0
16	314.300	Turbogenerator Units	22,960,341	0	82.9700	0 P-14	19,050,195
17	315.300	Accessory Electric Equipment	2,381,984	0	82.9700	0 P-15	1,976,332
18	316.300	Miscellaneous Power Plant Equipment	1,897,918	0	82.9700	0 P-16	1,574,703
19		Total	\$ 144,215,963	\$ 0		\$ 0	\$ 119,655,985
Production - Iatan - Steam							
20	310.600	Land & Land Rights	\$ 122,418	\$ 0	82.9700	\$ 0 P-17	\$ 101,570
21	311.600	Structures & Improvements	3,837,196	0	82.9700	0 P-18	3,183,722
22	312.600	Boiler Plant Equipment	30,389,005	0	82.9700	0 P-19	25,213,757
23	312.500	Unit Train	329,293	0	82.9700	0 P-20	273,214
24	314.600	Turbogenerator Units	8,325,752	0	82.9700	0 P-21	6,907,876
25	315.600	Accessory Electric Equipment	5,130,043	0	82.9700	0 P-22	4,256,397
26	316.600	Miscellaneous Power Plant Equipment	938,269	0	82.9700	0 P-23	778,482
27		Total	\$ 49,071,976	\$ 0		\$ 0	\$ 40,715,018

Accounting Schedule: 3 Revised
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The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production - Ozark Beach - Hydro							
28	330.300	Land & Land Rights	\$ 226,488	\$ 0	82.9700	\$ 0 P-24	\$ 187,917
29	331.300	Structures & Improvements	564,688	0	82.9700	0 P-25	468,522
30	332.300	Reservoirs, Dams, & Waterways	1,450,298	0	82.9700	0 P-26	1,203,312
31	333.300	Water Wheels, Turbines & Generators	1,611,159	0	82.9700	0 P-27	1,336,779
32	334.300	Accessory Electric Equipment	812,324	0	82.9700	0 P-28	673,985
33	335.300	Miscellaneous Power Plant Equipment	366,646	0	82.9700	0 P-29	304,206
34	Total		\$ 5,031,603	\$ 0		\$ 0	\$ 4,174,721
Production - Riverton - CT							
35	340.200	Land & Land Rights	\$ 0	\$ 0	82.9700	\$ 0 P-30	0
36	341.200	Structures & Improvements	2,532,232	0	82.9700	0 P-31	2,100,993
37	342.200	Fuel Holders, Producers, & Access.	538,099	0	82.9700	0 P-32	446,461
38	343.200	Prime Movers	17,513,414	0	82.9700	0 P-33	14,530,880
39	344.200	Generators	20,599,405	0	82.9700	0 P-34	17,091,326
40	345.200	Accessory Electric Equipment	10,283,373	0	82.9700	0 P-35	8,532,115
41	346.200	Miscellaneous Power Plant Equipment	85,325	0	82.9700	0 P-36	70,794
42	Total		\$ 51,551,848	\$ 0		\$ 0	\$ 42,772,569
Production - Energy Center - CT							
43	340.300	Land & Land Rights	\$ 163,097	\$ 0	82.9700	\$ 0 P-37	\$ 135,322
44	341.300	Structures & Improvements	3,067,040	0	82.9700	0 P-38	2,544,723
45	342.300	Fuel Holders, Producers, & Access.	3,927,872	0	82.9700	0 P-39	3,258,955
46	343.300	Prime Movers	72,367,253	0	82.9700	0 P-40	60,043,110
47	344.300	Generators	5,033,117	0	82.9700	0 P-41	4,175,977
48	345.300	Accessory Electric Equipment	3,788,529	0	82.9700	0 P-42	3,143,343
49	346.300	Miscellaneous Power Plant Equipment	2,483,530	0	82.9700	0 P-43	2,060,585
50	Total		\$ 90,830,438	\$ 0		\$ 0	\$ 75,362,015

Accounting Schedule: 3-2 Revised

Accounting Schedule: 3 Revised
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The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Production - State Line - CT							
51	340.800	Land & Land Rights	\$ 494,678	\$ 0	82.9700	\$ 0	P-1 \$ 410,434
52	341.800	Structures & Improvements	4,133,564	0	82.9700	0	P-45 3,429,618
53	342.800	Fuel Holders, Producers, & Access.	5,560,642	0	82.9700	0	P-46 4,613,665
54	343.800	Prime Movers	40,429,400	0	82.9700	0	P-47 33,544,273
55	344.800	Generators	11,268,284	0	82.9700	0	P-48 9,349,295
56	345.800	Accessory Electric Equipment	3,710,093	0	82.9700	0	P-49 3,078,264
57	346.800	Miscellaneous Power Plant Equipment	547,315	0	82.9700	0	P-50 454,107
58	Total		\$ 66,143,976	\$ 0		\$ 0	\$ 54,879,656
Production - State Line - CC							
59	341.100	Structures & Improvements	\$ 6,611,578	\$ 0	82.9700	\$ 0	P-51 \$ 5,485,626
60	342.100	Fuel Holders, Producers, & Access.	8,783,184	0	82.9700	0	P-52 7,287,408
61	343.100	Prime Movers	85,102,992	0	82.9700	0	P-53 70,609,952
62	344.100	Generators	23,467,195	0	82.9700	0	P-54 19,470,732
63	345.100	Accessory Electric Equipment	7,782,697	0	82.9700	0	P-55 6,457,304
64	346.100	Miscellaneous Power Plant Equipment	136,898	0	82.9700	0	P-56 113,584
65	Total		\$ 131,884,544	\$ 0		\$ 0	\$ 109,424,606
Transmission Plant							
66	350.000	Land & Land Rights	\$ 8,728,924	\$ 0	82.9700	\$ 0	P-57 \$ 7,242,388
67	352.000	Structures & Improvements	2,510,404	0	82.9700	0	P-58 2,082,882
68	352.100	Structures & Improvements - Iatan	23,013	0	82.9700	0	P-59 19,094
69	353.000	Station Equipment	92,489,483	0	82.9700	0	P-60 76,738,524
70	353.100	Station Equipment - Iatan	766,369	0	82.9700	0	P-61 635,856
71	354.000	Towers & Fixtures	799,508	0	82.9700	0	P-62 663,352
72	355.000	Poles & Fixtures	33,043,508	0	82.9700	0	P-63 27,416,199
73	356.000	Overhead Conductors & Devices	54,227,912	0	82.9700	0	P-64 44,992,899
74	Total		\$ 192,589,121	\$ 0		\$ 0	\$ 159,791,194

Accounting Schedule: 3-3 Revised

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Distribution Plant							
75	360.000	Land & Land Rights	\$ 2,388,793	\$ 0	90.2006	\$ 0 P-65	\$ 2,154,706
76	361.000	Structures & Improvements	9,211,570	0	90.2006	0 P-66	8,308,891
77	362.000	Station Equipment	65,723,180	0	90.2006	0 P-67	59,282,703
78	364.000	Poles, Towers & Fixtures	143,508,123	0	90.2006	0 P-68	129,445,188
79	365.000	Overhead Conductors & Devices	120,799,005	0	90.2006	0 P-69	108,961,427
80	366.000	Underground Conduit	21,906,563	0	90.2006	0 P-70	19,759,851
81	367.000	Underground Conductors & Devices	53,715,867	0	90.2006	0 P-71	48,452,034
82	368.000	Line Transformers	81,641,109	0	90.2006	0 P-72	73,640,770
83	369.000	Services	57,818,167	0	90.2006	0 P-73	52,152,334
84	370.000	Meters	18,124,853	0	90.2006	0 P-74	16,348,726
85	371.000	Installation On Customers' Premises	14,333,560	0	90.2006	0 P-75	12,928,957
86	373.000	Street Lighting & Signal Systems	12,264,934	0	90.2006	0 P-76	11,063,044
87	Total		\$ 601,435,724	\$ 0		\$ 0	\$ 542,498,631
General Plant							
88	389.000	Land & Land Rights	\$ 679,466	\$ (40,338)	86.3000	\$ 0 P-77	\$ 551,567
89	390.000	Structures & Improvements	9,361,075	(628,668)	86.3000	0 P-78	7,536,067
90	391.000	Office Furniture & Equipment	3,597,888	(217,725)	86.3000	0 P-79	2,917,081
91	391.100	Computer Equipment	12,183,069	(415,350)	86.3000	0 P-80	10,155,541
92	392.000	Transportation Equipment	7,074,806	0	86.3000	0 P-81	6,105,558
93	393.000	Stores Equipment	348,132	0	86.3000	0 P-82	300,438
94	394.000	Tools, Shop, & Garage Equipment	3,713,489	0	86.3000	0 P-83	3,204,741
95	395.000	Laboratory Equipment	937,823	0	86.3000	0 P-84	809,341
96	396.000	Power Operated Equipment	10,744,939	0	86.3000	0 P-85	9,272,882
97	397.000	Communication Equipment	9,694,574	(424,289)	86.3000	0 P-86	8,000,256
98	398.000	Miscellaneous Equipment	185,442	(9,075)	86.3000	0 P-87	152,205
99	Total		\$ 58,520,703	\$ (1,735,445)		\$ 0	\$ 49,005,677
100	Total Plant in Service		\$1,445,600,998	\$ (1,735,445)		\$ 0	\$1,243,739,761

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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	Land & Land Rights	P-77	\$ (40,338)
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1.	Adjustment to exclude gas portion (Mapeka)		\$ (40,338)
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	Structures & Improvements	P-78	\$ (628,668)
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1.	Adjustment to exclude gas portion (Mapeka)		\$ (628,668)
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	Office Furniture & Equipment	P-79	\$ (217,725)
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1.	Adjustment to exclude gas portion (Mapeka)		\$ (217,725)
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	Computer Equipment	P-80	\$ (415,350)
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1.	Adjustment to exclude gas portion (Mapeka)		\$ (415,350)
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	Communication Equipment	P-86	\$ (424,289)
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1.	Adjustment to exclude gas portion (Mapeka)		\$ (424,289)
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	Miscellaneous Equipment	P-87	\$ (9,075)
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1.	Adjustment to exclude gas portion (Mapeka)		\$ (9,075)
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The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 25,838	0.0000	\$ 0
2	302.000	Franchises & Consents	931,866	0.0000	0
3	303.000	Miscellaneous Intangible Plant	9,049,773	0.0000	0
4		Total	\$ 10,007,477		\$ 0
Production - Riverton - Steam					
5	310.200	Land & Land Rights	\$ 332,703	0.0000	\$ 0
6	311.200	Structures & Improvements	8,733,684	1.0500	91,704
7	312.200	Boiler Plant Equipment	19,152,526	1.8600	356,237
8	314.200	Turbogenerator Units	5,426,662	1.5900	86,284
9	315.200	Accessory Electric Equipment	963,425	1.7900	17,245
10	316.200	Miscellaneous Power Plant Equipment	843,212	1.9600	16,527
11		Total	\$ 35,452,212		\$ 567,997
Production - Asbury - Steam					
12	310.000	Land & Land Rights	\$ 363,925	0.0000	\$ 0
13	311.300	Structures & Improvements	11,324,784	1.0600	120,043
14	312.300	Boiler Plant Equipment	85,366,046	1.8700	1,596,345
15	312.700	Unit Train	0	0.0000	0
16	314.300	Turbogenerator Units	19,050,195	1.6000	304,803
17	315.300	Accessory Electric Equipment	1,976,332	1.7900	35,376
18	316.300	Miscellaneous Power Plant Equipment	1,574,703	1.9500	30,707
19		Total	\$ 119,655,985		\$ 2,087,274
Production - Iatan - Steam					
20	310.600	Land & Land Rights	\$ 101,570	0.0000	\$ 0
21	311.600	Structures & Improvements	3,183,722	1.0600	33,747
22	312.600	Boiler Plant Equipment	25,213,757	1.8900	476,540
23	312.500	Unit Train	273,214	0.0000	0
24	314.600	Turbogenerator Units	6,907,876	1.6200	111,908
25	315.600	Accessory Electric Equipment	4,256,397	1.8100	77,041
26	316.600	Miscellaneous Power Plant Equipment	778,482	1.9500	15,180
27		Total	\$ 40,715,018		\$ 714,416

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production - Ozark Beach - Hydro					
28	330.300	Land & Land Rights	\$ 187,917	0.0000	\$ 0
29	331.300	Structures & Improvements	468,522	1.6600	7,777
30	332.300	Reservoirs, Dams, & Waterways	1,203,312	1.6700	20,095
31	333.300	Water Wheels, Turbines & Generators	1,336,779	1.4700	19,651
32	334.300	Accessory Electric Equipment	673,985	1.4400	9,705
33	335.300	Miscellaneous Power Plant Equipment	304,206	2.4400	7,423
34		Total	\$ 4,174,721		\$ 64,651
Production - Riverton - CT					
35	340.200	Land & Land Rights	\$ 0	0.0000	\$ 0
36	341.200	Structures & Improvements	2,100,993	1.8200	38,238
37	342.200	Fuel Holders, Producers, & Access.	446,461	3.8500	17,189
38	343.200	Prime Movers	14,530,880	1.9200	278,993
39	344.200	Generators	17,091,326	1.8200	311,062
40	345.200	Accessory Electric Equipment	8,532,115	3.5700	304,597
41	346.200	Miscellaneous Power Plant Equipment	70,794	4.0000	2,832
42		Total	\$ 42,772,569		\$ 952,911
Production - Energy Center - CT					
43	340.300	Land & Land Rights	\$ 135,322	0.0000	\$ 0
44	341.300	Structures & Improvements	2,544,723	1.8200	46,314
45	342.300	Fuel Holders, Producers, & Access.	3,258,955	3.8500	125,470
46	343.300	Prime Movers	60,043,110	1.9200	1,152,828
47	344.300	Generators	4,175,977	1.8200	76,003
48	345.300	Accessory Electric Equipment	3,143,343	3.5700	112,217
49	346.300	Miscellaneous Power Plant Equipment	2,060,585	4.0000	82,423
50		Total	\$ 75,362,015		\$ 1,595,255

Mapeka

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The Empire District Electric Company

Case: ER-08-093Q

12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production - State Line - CT					
51	340.800	Land & Land Rights	\$ 410,434	0.0000	\$ 0
52	341.800	Structures & Improvements	3,429,618	1.8200	62,419
53	342.800	Fuel Holders, Producers, & Access.	4,613,665	3.8500	177,626
54	343.800	Prime Movers	33,544,273	1.9300	647,404
55	344.800	Generators	9,349,295	1.8200	170,157
56	345.800	Accessory Electric Equipment	3,078,264	3.5700	109,894
57	346.800	Miscellaneous Power Plant Equipment	454,107	3.9900	18,119
58		Total	\$ 54,879,656		\$ 1,185,619
Production - State Line - CC					
59	341.100	Structures & Improvements	\$ 5,485,626	2.8600	\$ 156,889
60	342.100	Fuel Holders, Producers, & Access.	7,287,408	2.8600	208,420
61	343.100	Prime Movers	70,609,952	2.8600	2,019,445
62	344.100	Generators	19,470,732	2.8600	556,863
63	345.100	Accessory Electric Equipment	6,457,304	2.8600	184,679
64	346.100	Miscellaneous Power Plant Equipment	113,584	2.8500	3,237
65		Total	\$ 109,424,606		\$ 3,129,533
Transmission Plant					
66	350.000	Land & Land Rights	\$ 7,242,388	0.0000	\$ 0
67	352.000	Structures & Improvements	2,082,882	2.0900	43,532
68	352.100	Structures & Improvements - Iatan	19,094	2.0900	399
69	353.000	Station Equipment	76,738,524	2.2000	1,688,248
70	353.100	Station Equipment - Iatan	635,856	2.2000	13,989
71	354.000	Towers & Fixtures	663,352	1.9200	12,736
72	355.000	Poles & Fixtures	27,416,199	3.3300	912,959
73	356.000	Overhead Conductors & Devices	44,992,899	2.1500	967,347
74		Total	\$ 159,791,194		\$ 3,639,210

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Distribution Plant					
75	360.000	Land & Land Rights	\$ 2,154,706	0.0000	\$ 0
76	361.000	Structures & Improvements	8,308,891	2.0800	172,825
77	362.000	Station Equipment	59,282,703	1.8900	1,120,443
78	364.000	Poles, Towers & Fixtures	129,445,188	4.3500	5,630,866
79	365.000	Overhead Conductors & Devices	108,961,427	3.7700	4,107,846
80	366.000	Underground Conduit	19,759,851	3.9200	774,586
81	367.000	Underground Conductors & Devices	48,452,034	3.5900	1,739,428
82	368.000	Line Transformers	73,640,770	2.7800	2,047,213
83	369.000	Services	52,152,334	5.0000	2,607,617
84	370.000	Meters	16,348,726	2.2700	371,116
85	371.000	Installation On Customers' Premises	12,928,957	5.8000	749,880
86	373.000	Street Lighting & Signal Systems	11,063,044	3.1300	346,273
87		Total	\$ 542,498,631		\$ 19,668,093
General Plant					
88	389.000	Land & Land Rights	\$ 551,567	0.0000	\$ 0
89	390.000	Structures & Improvements	7,536,067	2.7500	207,242
90	391.000	Office Furniture & Equipment	2,917,081	5.0000	145,854
91	391.100	Computer Equipment	10,155,541	10.0000	1,015,554
92	392.000	Transportation Equipment	6,105,558	0.0000	0
93	393.000	Stores Equipment	300,438	3.1700	9,524
94	394.000	Tools, Shop, & Garage Equipment	3,204,741	4.5000	144,213
95	395.000	Laboratory Equipment	809,341	2.6300	21,286
96	396.000	Power Operated Equipment	9,272,882	0.0000	0
97	397.000	Communication Equipment	8,000,256	4.0000	320,010
98	398.000	Miscellaneous Equipment	152,205	4.5500	6,925
99		Total	\$ 49,005,677		\$ 1,870,608
100		Total Depreciation Expense	\$1,243,739,761		\$ 35,475,567

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 0	\$ 0	86.3000	\$ 0	\$ 0
2	302.000	Franchises & Consents	0	0	86.3000	0	0
3	303.000	Miscellaneous Intangible Plant	0	0	86.3000	0	0
4		Total	\$ 0	\$ 0		\$ 0	\$ 0
Production - Riverton - Steam							
5	311.200	Structures & Improvements	\$ 2,913,405	\$ 0	82.9700	\$ 0 R-4	\$ 2,417,252
6	312.200	Boiler Plant Equipment	16,321,927	0	82.9700	0 R-5	13,542,303
7	314.200	Turbogenerator Units	6,557,681	0	82.9700	0 R-6	5,440,908
8	315.200	Accessory Electric Equipment	1,287,707	0	82.9700	0 R-7	1,068,410
9	316.200	Miscellaneous Power Plant Equipment	725,847	0	82.9700	0 R-8	602,235
10		Total	\$ 27,806,567	\$ 0		\$ 0	\$ 23,071,108
Production - Asbury - Steam							
11	311.300	Structures & Improvements	\$ 3,665,081	\$ 0	82.9700	\$ 0 R-9	\$ 3,040,918
12	312.300	Boiler Plant Equipment	20,156,250	0	82.9700	0 R-10	16,723,641
13	312.700	Unit Train	5,594	0	82.9700	0 R-11	4,641
14	314.300	Turbogenerator Units	9,127,418	0	82.9700	0 R-12	7,573,019
15	315.300	Accessory Electric Equipment	1,924,075	0	82.9700	0 R-13	1,596,405
16	316.300	Miscellaneous Power Plant Equipment	899,366	0	82.9700	0 R-14	746,204
17		Total	\$ 35,777,784	\$ 0		\$ 0	\$ 29,684,828
Production - Iatan - Steam							
18	311.600	Structures & Improvements	\$ 2,361,749	\$ 0	82.9700	\$ 0 R-15	\$ 1,959,543
19	312.600	Boiler Plant Equipment	24,043,101	0	82.9700	0 R-16	19,948,561
20	312.500	Unit Train	0	0	82.2100	0 R-17	0
21	314.600	Turbogenerator Units	5,117,998	0	82.9700	0 R-18	4,246,403
22	315.600	Accessory Electric Equipment	1,767,514	0	82.9700	0 R-19	1,466,506
23	316.600	Miscellaneous Power Plant Equipment	394,457	0	82.9700	0 R-20	327,281
24		Total	\$ 33,684,819	\$ 0		\$ 0	\$ 27,948,294

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production - Ozark Beach - Hydro							
25	331.300	Structures & Improvements	\$ 250,212	\$ 0	82.9700	\$ 0 R-21	\$ 207,601
26	332.300	Reservoirs, Dams, & Waterways	1,351,051	0	82.9700	0 R-22	1,120,967
27	333.300	Water Wheels, Turbines & Generators	414,199	0	82.9700	0 R-23	343,661
28	334.300	Accessory Electric Equipment	202,068	0	82.9700	0 R-24	167,656
29	335.300	Miscellaneous Power Plant Equipment	167,564	0	82.9700	0 R-25	139,028
30	Total		\$ 2,385,094	\$ 0		\$ 0	\$ 1,978,913
Production - Riverton - CT							
31	341.200	Structures & Improvements	\$ 169,102	\$ 0	82.9700	\$ 0 R-26	\$ 140,304
32	342.200	Fuel Holders, Producers, & Access.	89,021	0	82.9700	0 R-27	73,661
33	343.200	Prime Movers	5,818,042	0	82.9700	0 R-28	4,827,229
34	344.200	Generators	942,569	0	82.9700	0 R-29	782,049
35	345.200	Accessory Electric Equipment	486,440	0	82.9700	0 R-30	403,599
36	346.200	Miscellaneous Power Plant Equipment	74,219	0	82.9700	0 R-31	61,580
37	Total		\$ 7,579,393	\$ 0		\$ 0	\$ 6,288,622
Production - Energy Center - CT							
38	341.000	Structures & Improvements	\$ 1,725,864	\$ 0	82.9700	\$ 0 R-32	\$ 1,431,949
39	342.300	Fuel Holders, Producers, & Access.	1,589,051	0	82.9700	0 R-33	1,318,436
40	343.300	Prime Movers	14,464,091	0	82.9700	0 R-34	12,000,856
41	344.300	Generators	6,734,445	34,987	82.9700	0 R-35	5,616,598
42	345.300	Accessory Electric Equipment	839,816	0	82.9700	0 R-36	696,795
43	346.300	Miscellaneous Power Plant Equipment	3,283,224	23,644	82.9700	0 R-37	2,743,708
44	Total		\$ 28,636,491	\$ 58,631		\$ 0	\$ 23,808,342
Production - State Line - CT							
45	341.800	Structures & Improvements	\$ 1,165,079	\$ 0	82.9700	\$ 0 R-38	\$ 966,666
46	342.800	Fuel Holders, Producers, & Access.	1,264,015	0	82.9700	0 R-39	1,048,753
47	343.800	Prime Movers	11,163,175	0	82.9700	0 R-40	9,262,086
48	344.800	Generators	3,276,505	0	82.9700	0 R-41	2,718,516
49	345.800	Accessory Electric Equipment	1,009,143	0	82.9700	0 R-42	837,286
50	346.800	Miscellaneous Power Plant Equipment	167,290	0	82.9700	0 R-43	138,801
51	Total		\$ 18,045,207	\$ 0		\$ 0	\$ 14,972,108

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production - State Line - CC							
52	341.100	Structures & Improvements	\$ 1,224,563	\$ 0	82.9700	\$ 0 R-44	\$ 1,016,020
53	342.100	Fuel Holders, Producers, & Access.	1,470,492	0	82.9700	0 R-45	1,220,067
54	343.100	Prime Movers	15,393,559	0	82.9700	0 R-46	12,772,036
55	344.100	Generators	4,264,205	0	82.9700	0 R-47	3,538,011
56	345.100	Accessory Electric Equipment	1,422,160	0	82.9700	0 R-48	1,179,966
57	346.100	Miscellaneous Power Plant Equipment	14,442	0	82.9700	0 R-49	11,983
58		Total	\$ 23,789,421	\$ 0		\$ 0	\$ 19,738,083
Transmission Plant							
59	352.000	Structures & Improvements	\$ 990,985	\$ 0	82.9700	\$ 0 R-50	\$ 822,220
60	352.100	Structures & Improvements - Iatan	21,775	0	82.9700	0 R-51	18,067
61	353.000	Station Equipment	29,719,032	0	82.9700	0 R-52	24,657,881
62	353.100	Station Equipment - Iatan	421,563	0	82.9700	0 R-53	349,771
63	354.000	Towers & Fixtures	745,587	0	82.9700	0 R-54	618,614
64	355.000	Poles & Fixtures	13,020,420	0	82.9700	0 R-55	10,803,042
65	356.000	Overhead Conductors & Devices	15,935,542	0	82.9700	0 R-56	13,221,719
66		Total	\$ 60,854,904	\$ 0		\$ 0	\$ 50,491,314
Distribution Plant							
67	362.000	Station Equipment	\$ 25,440,924	\$ 0	90.2006	\$ 0 R-58	\$ 22,947,866
68	364.000	Poles, Towers & Fixtures	53,309,530	0	90.2006	0 R-59	48,085,516
69	365.000	Overhead Conductors & Devices	44,962,335	0	90.2006	0 R-60	40,556,296
70	366.000	Underground Conduit	7,610,796	0	90.2006	0 R-61	6,864,984
71	367.000	Underground Conductors & Devices	16,057,316	0	90.2006	0 R-62	14,483,795
72	368.000	Line Transformers	28,304,971	0	90.2006	0 R-63	25,531,254
73	369.000	Services	28,282,619	0	90.2006	0 R-64	25,511,092
74	370.000	Meters	6,527,485	0	90.2006	0 R-65	5,887,831
75	371.000	Installation On Customers' Premises	8,095,391	0	90.2006	0 R-66	7,302,091
76	361.000	Structures & Improvements	3,418,605	0	90.2006	0 R-57	3,083,602
77	373.000	Street Lighting & Signal Systems	4,875,990	0	90.2006	0 R-67	4,399,074
78		Total	\$ 226,886,962	\$ 0		\$ 0	\$ 204,653,401

Accounting Schedule: 6 Revised
Mapeka
10:30 06/10/2008

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		General Plant					
79	390.000	Structures & Improvements	\$ 5,538,050	\$ (371,904)	86.3000	\$ 0 R-68	\$ 4,458,384
80	391.000	Office Furniture & Equipment	1,984,018	(120,065)	86.3000	0 R-69	1,608,591
81	391.000	Computer Equipment	4,773,728	(162,746)	86.3000	0 R-70	3,979,277
82	392.000	Transportation Equipment	6,146,414	0	86.3000	0 R-71	5,304,355
83	393.000	Stores Equipment	270,302	0	86.3000	0 R-72	233,271
84	394.000	Tools, Shop, & Garage Equipment	1,948,956	0	86.3000	0 R-73	1,681,949
85	395.000	Laboratory Equipment	645,083	0	86.3000	0 R-74	556,707
86	396.000	Power Operated Equipment	6,401,652	0	86.3000	0 R-75	5,524,626
87	397.000	Communication Equipment	4,324,989	(189,300)	86.3000	0 R-76	3,569,100
88	398.000	Miscellaneous Equipment	111,990	(5,481)	86.3000	0 R-77	91,917
89		Total	\$ 32,145,182	\$ (849,496)		\$ 0	\$ 27,008,177
90		Total Depreciation Reserve	\$ 497,591,824	\$ (790,865)		\$ 0	\$ 429,643,190

Accounting Schedule: 6-4 Revised

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Depreciation Reserve

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Generators R-35	\$ 34,987	

1. Adjustment to reflect corrections to depreciation reserve (Mapeka)	\$ 34,987	

Miscellaneous Power Plant Equipment R-37	\$ 23,644	

1. Adjustment to reflect corrections to depreciation reserve (Mapeka)	\$ 23,644	

Structures & Improvements R-68	\$ (371,904)	

1. Adjustment to remove accumulated depreciation related to the gas portion (Mapeka)	\$ (371,904)	

Office Furniture & Equipment R-69	\$ (120,065)	

1. Adjustment to remove accumulated depreciation related to the gas portion (Mapeka)	\$ (120,065)	

Computer Equipment R-70	\$ (162,746)	

1. Adjustment to remove accumulated depreciation related to gas portion (Mapeka)	\$ (162,746)	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
(A)		(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 43,682,778	41.4179	26.5213	14.8966	0.040813	\$ 1,782,825
2	Fuel - Coal	28,782,397	41.4179	29.2048	12.2131	0.033461	963,088
3	Fuel - Gas	56,104,186	41.4179	39.1081	2.3098	0.006328	355,027
4	Fuel - Oil	83,624	41.4179	57.6720	(16.2541)	(0.044532)	(3,724)
5	Purchased Power	53,769,549	41.4179	36.4470	4.9709	0.013619	732,287
6	Payroll Expense	28,418,772	41.4179	10.5000	30.9179	0.084707	2,407,269
7	Federal Income Tax Withheld	4,354,796	41.4179	11.5000	29.9179	0.081967	356,950
8	State Income Tax Withheld	1,293,059	41.4179	11.5000	29.9179	0.081967	105,988
9	FICA Tax Withheld	2,139,229	41.4179	11.5000	29.9179	0.081967	175,346
10	Medical Care Expense	3,183,988	41.4179	(12.2900)	53.7079	0.147145	468,508
11	Employee 401K	1,909,101	41.4179	11.5000	29.9179	0.081967	156,483
12	Employers 401K	665,029	41.4179	53.0435	(11.6256)	(0.031851)	(21,182)
13	Vacation Expense	114,549	41.4179	365.0000	(323.5821)	(0.886526)	(101,551)
14	Total Operation and Maintenance Expense	\$ 224,501,057					\$ 7,377,314
Taxes							
15	Employers FICA Tax	\$ 2,139,229	41.4179	11.5000	29.9179	0.081967	\$ 175,346
16	Federal Unemployment Tax	24,152	41.4179	75.1217	(33.7038)	(0.092339)	(2,230)
17	State Unemployment	50,932	41.4179	70.9517	(29.5338)	(0.080915)	(4,121)
18	Property Taxes	10,287,752	41.4179	182.5000	(141.0821)	(0.386526)	(3,976,484)
19	Gross Receipts Taxes	0	21.9279	20.5300	1.3979	0.003830	0
20	Sales & Use Taxes	9,693,109	21.9279	22.1911	(0.2632)	(0.000721)	(6,989)
21	Corporate Franchise	343,413	41.4179	(77.5000)	118.9179	0.325802	111,885
22	Total Taxes	\$ 22,538,587					\$ (3,702,593)
23	Total Cash Working Capital Req						\$ 3,674,721

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues							
1		Revenues from System Sales	\$ 326,066,219	\$ 0	100.0000	\$ 4,496,837 S-1	\$ 330,563,056
2		Sale for resale - off-system	15,528,126	565,109	82.9700	0 S-85	13,352,557
3		Other operating revenue	3,020,607	0	100.0000	(10,469) S-87	3,010,138
4		Total	\$ 344,614,952	\$ 565,109		\$ 4,486,368	\$ 346,925,751
Operation & Maintenance Expense							
5	500.000	Prod Oper Supr & Engineering	\$ 1,702,422	\$ 4,272	82.9700	\$ 0 S-2	\$ 1,416,044
6	501.000	Production Fuel Expense	37,827,059	3,339,995	82.7800	0 S-3	34,078,087
7	502.000	Production Purchased Power	1,719,642	5,218	82.7800	0 S-4	1,427,839
8	505.000	Production Electric Expense	1,179,366	3,194	82.9700	0 S-5	981,170
9	506.000	Prod Misc Steam Power Expense	744,229	983	82.9700	0 S-6	618,302
10	507.000	Production - Rents	(592)	0	82.9700	0	(491)
11	510.000	Prod - Maint Supr & Eng	425,282	8,085	82.7800	0 S-7	358,741
12	511.000	Production Maint of Structures	552,003	(52,680)	82.9700	0 S-8	414,288
13	512.000	Production Boiler Maintenance	3,149,334	379,906	82.7800	0 S-9	2,921,505
14	513.000	Production Maint of Electric Plant	844,330	521,481	82.7800	0 S-10	1,130,618
15	514.000	Prod Maint of Misc Steam Plant	330,062	15,104	82.9700	0 S-11	286,384
16	535.000	Prod Hydraulic Pwr Oper Suprv & Eng	52,662	225	82.9700	0 S-12	43,880
17	536.000	Production Water for Power Hydro	22,479	0	82.7800	0	18,608
18	537.000	Production Other Hydraulic Expense	13,817	61	82.9700	0 S-13	11,515
19	538.000	Prod Hydraulic Electric Expense	31,864	104	82.9700	0 S-14	26,524
20	539.000	Prod Misc Hydraulic Generation Exp	282,336	552	82.9700	0 S-15	234,712
21	540.000	Production Hydraulic Rent Expense	0	0	82.9700	0	0
22	541.000	Prod Hydraulic Maint Suprv & Eng	54,296	224	82.9700	0 S-16	45,235
23	542.000	Prod Hydraulic Maint of Structures	33,673	3,573	82.9700	0 S-17	30,903
24	543.000	Prod Maint Reservoirs, Dam & Wtrwy	30,836	2,528	82.9700	0 S-18	27,682
25	544.000	Prod Hydraulic Maint of Elect Plant	18,353	1,739	82.9700	0 S-19	16,670
26	545.000	Prod Maint of Misc Hydraulic Plant	19,276	1,858	82.9700	0 S-20	17,535
27	546.000	Prod Combustion Turb Oper Suprv Eng	338,291	2,172	82.9700	0 S-21	282,482
28	547.000	Production Combustion Turbine Fuel	59,877,519	8,432,569	82.7800	0 S-22	56,547,091
29	548.000	Prod Comb Turb Generation Exp	1,280,632	(25,233)	82.9700	0 S-23	1,041,605
30	549.000	Prod Misc Power Generation Exp	760,590	964	82.9700	0 S-24	631,861
31	566.000	Misc Transmission Expense	386,493	853	82.9700	0 S-25	321,381
32	551.000	Prod Combust Turb Maint Suprv & Eng	345,071	73,508	82.9700	0 S-26	347,295
33	552.000	Prod Comb Turb Maint of Structures	98,377	30,462	82.9700	0 S-27	106,898
34	553.000	Prod Maint of Gen & Electric Plant	4,723,056	(224,312)	82.9700	1,315,712 S-28	5,048,320
35	554.000	Prod Maint Misc Other Gen Power Plt	435,672	464,185	82.9700	0 S-29	746,611
36	555.000	Purchased Power	72,127,063	4,167,539	82.7800	0 S-30	63,156,672

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
37	556.000	Oth Pwr Supply Syst Contr Load Disp	1,652,643	4,964	82.9700	0 S-31	1,375,317
38	557.000	Purch Power Other Power Supply Exp	195,280	(8,729)	82.9700	0 S-32	154,781
39	560.000	Transmission Oper Suprv & Engineer	209,855	786	82.9700	0 S-33	174,769
40	561.000	Transmission Load Dispatching	367,378	1,668	82.9700	0 S-34	306,197
41	562.000	Transmission Station Expense	158,649	(2,596)	82.9700	0 S-35	129,477
42	563.000	Transmission Overhead Line Expense	49,938	256	82.9700	0 S-36	41,646
43	565.000	Transmission Electricity by Others	1,723,688	0	82.9700	0 S-37	1,430,144
44	567.000	Transmission Rents	206	0	82.9700	0	171
45	568.000	Trans & Distr Engineer Maint Suprv	47,163	146	82.9700	0 S-38	39,252
46	569.000	Transmission Maint of Structures	1,815	17	82.9700	0 S-39	1,520
47	570.000	Transmission Maint of Station Equip	518,748	1,387	82.9700	0 S-40	431,556
48	571.000	Transmission Maint of Overhead Line	1,079,794	600,657	82.9700	772,500 S-41	2,166,770
49	580.000	Distribution Oper Suprv & Engineer	660,214	1,510	90.2006	0 S-42	596,879
50	582.000	Distribution Substation Operations	352,657	1,290	90.2006	0 S-43	319,262
51	583.000	Distribution Overhead Line Expense	1,285,811	4,056	90.2006	0 S-44	1,163,468
52	584.000	Distribution Underground Line Exp	492,354	1,500	90.2006	0 S-45	445,459
53	585.000	Distr Street Light Signal Sys Exp	75,475	81	90.2006	0 S-46	68,152
54	586.000	Distribution Meter Expense	1,906,809	6,673	90.2006	0 S-47	1,725,972
55	587.000	Distribution Cust Installation Exp	177,196	421	90.2006	0 S-48	160,212
56	588.000	Distribution Miscellaneous Expense	823,259	1,652	90.2006	0 S-49	744,075
57	589.000	Distribution Rents Expense	3,409	0	90.2006	0	3,075
58	590.000	Distribution Maint Suprv & Engineer	143,185	580	90.2006	0 S-50	129,677
59	591.000	Distribution Maint of Structures	53,097	37	90.2006	0 S-51	47,927
60	592.000	Distribution Maint of Station Equip	953,387	1,541	90.2006	0 S-52	861,351
61	593.000	Distribution Maint of Overhead Line	11,974,043	(4,367,600)	90.2006	1,802,500 S-53	8,663,557
62	594.000	Distrib Maint of Underground Lines	654,210	1,151	90.2006	0 S-54	591,140
63	595.000	Distr Maint of Line Transformers	127,620	486	90.2006	0 S-55	115,552
64	596.000	Distr Maint of St Light Sig Sys Exp	271,822	590	90.2006	0 S-56	245,717
65	597.000	Distribution Maintenance of Meters	208,520	976	90.2006	0 S-57	188,967
66	598.000	Distr Maint of Miscellaneous Plant	127,817	259	90.2006	0 S-58	115,525
67	901.000	Customer Accounts Supervision	477,565	1,509	88.0341	0 S-59	421,748
68	902.000	Customer Accounts Read Meters	1,385,351	6,078	88.0341	0 S-60	1,224,932
69	903.000	Customer Accounts Records & Collect	4,272,523	87,624	88.0341	0 S-61	3,838,416
70	904.000	Customer Accounts Uncollectible Acc	2,273,653	0	88.0341	(54,974) S-62	1,946,616
71	905.000	Customer Accounts Miscellaneous Exp	332,182	258	88.0341	(150,000) S-63	142,661
72	907.000	Customer Service Supervision	337,600	1,042	88.0341	0 S-64	298,120
73	908.000	Customer Service Assistance Expense	1,015,443	2,580	88.0341	(268,799) S-65	627,408
74	909.000	Cust Serv Inform & Instruct Adv Exp	159,599	(2,045)	88.0341	0 S-66	138,701
75	910.000	Customer Serv & Public Infor Clear	7,293	0	88.0341	0 S-67	6,420
76	911.000	Sales Supervision Expense	2,089	6	84.9421	0 S-68	1,780
77	912.000	Demonstration & Selling Expense	344,278	(31,179)	84.9421	0 S-69	265,953

Accounting Schedule: 9 Revised
McMellen
10:30 06/10/2008

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
78	916.000	Miscellaneous Sales Expense	0	0	84.9421	0	0
79	920.000	Administrative & General Salaries	6,798,904	(145,879)	83.4942	120,000 S-70	5,674,890
80	921.000	Admin & Gen. Office Supply Expense	2,225,483	(18,801)	83.4942	0 S-71	1,842,451
81	922.000	Admin & Gen. Exp Tranfer - Credit	(2,304,867)	0	83.4942	0 S-72	(1,924,430)
82	923.000	Admin & Gen Outside Services Empl	2,348,830	(763,685)	83.4942	0 S-73	1,323,504
83	924.000	Property Insurance	1,627,532	3,546	83.4942	0 S-74	1,361,856
84	925.000	Injuries & Damages Insurance Exp	1,133,944	(198,903)	83.4942	0 S-75	780,705
85	926.000	Employee Pensions & Benefits	13,450,429	48,910	83.4942	(2,716,678) S-76	8,554,487
86	927.000	Franchise Requirements	0	0	83.4942	0	0
87	928.000	Regulatory Commission Expense	1,167,587	(1,167,587)	100.0000	896,338 S-77	896,338
88	929.000	Duplicate Charges Credit	(217,111)	0	83.4942	0 S-78	(181,275)
89	930.000	Admin & General Miscellaneous Exp	2,110,563	(118,839)	83.4942	0 S-79	1,662,974
90	931.000	Admin & General Rents Expense	45,137	0	83.4942	82,000 S-80	119,687
91	935.000	Admin & Gen Maint of General Plant	381,278	548	83.4942	0 S-81	318,803
92	431.100	Interest on Customer Deposits	0	0	100.0000	521,052 S-82	521,052
93	254.000	SO2 Allowances	0	(164,245)	82.9700	0 S-86	(136,274)
94		Total	\$ 255,076,820	\$ 10,953,826		\$ 2,319,651	\$ 224,501,057
Depreciation Expense							
95	403.000	Depreciation Expense	\$ 36,432,335	\$ 0	86.3000	\$ 4,034,462 S-88	\$ 35,475,567
96		Depreciation Expense - Other	0	(103,529)	82.9700	0 S-90	(85,898)
97		Total	\$ 36,432,335	\$ (103,529)		\$ 4,034,462	\$ 35,389,669
Other Operating Expenses							
98		Net Cost of Removal/Salvage	\$ 0	\$ 0	83.4942	\$ 0	\$ 0
99	404.000	Amortization Expense	814,119	3,490,452	86.3000	1,716,948 S-83	5,431,793
100	404.000	Regulatory Plan Amortization	5,234,614	0	100.0000	4,934,001 S-89	10,168,615
101	408.100	Taxes other than income taxes	20,626,568	1,218,744	86.3000	(6,363,092) S-84	12,489,412
102		Total	\$ 26,675,301	\$ 4,709,196		\$ 287,857	\$ 28,089,820
103		Total Operating Expenses	\$ 318,184,456	\$ 15,559,493		\$ 6,641,970	\$ 287,980,546
104		Net Income Before Taxes	\$ 26,430,496	\$ (14,994,384)		\$ (2,155,602)	\$ 58,945,205

Accounting Schedule: 9-3 Revised

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Current Income Taxes							
105	409.000	Current Income Taxes	\$ 21,421,405	\$ 0	83.4339	\$ (472,154)	\$ 17,400,560
106		Total	\$ 21,421,405	\$ 0		\$ (472,154)	\$ 17,400,560
Deferred Income Taxes							
107	410.000	Deferred Tax Depreciation - Excess	\$ 11,107,686	\$ 0	86.3000	\$ (12,728,076)	\$ (3,142,143)
108		Deferred Tax Depr. Excess - Adjusted	890,583	0	86.3000	0	768,573
109	411.000	Amortization of Deferred Income Tax	(375,210)	0	86.3000	0	(323,806)
110	411.411	Amortization of Deferred ITC	(515,373)	0	86.3000	0	(444,767)
111		Total	\$ 11,107,686	\$ 0		\$ (12,728,076)	\$ (3,142,143)
112		Total Income Taxes	\$ 32,529,091	\$ 0		\$ (13,200,230)	\$ 14,258,417
113		Net Operating Income	\$ (6,098,595)	\$ (14,994,384)		\$ 11,044,628	\$ 44,686,788

The Empire District Electric Company
 Case: ER-08-093Q
 12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Revenues from System Sales S-1		\$ 4,496,837

1. To eliminate unbilled revenue (McMellen)		\$ (8,036,481)
2. To annualize for billing corrections (Lakhanpal)		\$ 43,363
3. Annualization for 1/1/2007 rate change (Wells/Lakhanpal)		\$ 16,791,187
4. To adjust test year revenue to reflect Staff's normalization of revenue for weather. (Wells/Lange)		\$ (3,671,225)
5. To adjust for rate switching. (Wells/Lakhanpal)		\$ (7,165)
6. To adjust test year revenue to reflect Staff's adjustment of test year to 365 days (Wells/Lakhanpal)		\$ (254,249)
7. To adjust test year revenues to reflect Staff's annualization of customer growth (McMellen)		\$ 5,814,351
8. To adjust test year revenue to recognize additional revenue resulting from excess facilities. (Wells)		\$ 45,319
9. Adjustment to impute special discounts (Lakhanpal)		\$ 134,829
10. Adjustment to eliminate City Franchise Taxes (McMellen)		\$ (6,363,092)

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Oper Supr & Engineering	S-2	\$ 4,272
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1. To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)	\$ 4,872	
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2. To adjust workman's compensation to reflect annualized level (Mapeka)	\$ (600)	
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Production Fuel Expense	S-3	\$ 3,339,995
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1. To adjust test year payroll expense to reflect staff's annualized level (Mapeka)	\$ 294	
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2. To annualize fuel expense (Eaves)	\$ 3,339,701	
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Production Purchased Power	S-4	\$ 5,218
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1. To adjust test year payroll to reflect Staff's annualized level (Mapeka)	\$ 5,218	
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Production Electric Expenses	S-5	\$ 3,194
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1. To adjust test year payroll to reflect Staff's annualized level (Mapeka)	\$ 3,194	
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The Empire District Electric Company
 Case: ER-08-093Q
 12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Prod Misc Steam Power Expense	S-6	\$ 983	

1. To adjust test year payroll to reflect Staff's annualized level. (Mapeka)		\$ 983	

Prod - Maint Supr & Eng	S-7	\$ 8,085	

1. To adjust test year maintenance expense (Eaves)		\$ 6,621	
2. To adjust test year payroll to reflect Staff's annualized level. (Mapeka)		\$ 1,464	

Production Maint of Structures	S-8	\$ (52,680)	

1. To adjust test year maintenance expense. (Eaves)		\$ (53,939)	
2. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 1,259	

Production Boiler Maintenance	S-9	\$ 379,906	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 5,713	
2. To adjust test year maintenance expense (Eaves)		\$ 374,193	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Production Maint of Electric Plant S-10	\$ 521,481	
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 1,705	
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2. To adjust test year maintenance expense. (Eaves)	\$ 519,776	
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Prod Maint of Misc Steam Plant S-11	\$ 15,104	
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1. To adjust test year maintenance expense. (Eaves)	\$ 13,921	
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2. To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)	\$ 1,183	
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Prod Hydraulic Pwr Oper Suprv & Eng S-12	\$ 225	
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 225	
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Production Other Hydraulic Expense S-13	\$ 61	
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 61	
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The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Hydraulic Electric Expense S-14	\$	104
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	104
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Prod Misc Hydraulic Generation Exp S-15	\$	552
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	552
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Prod Hydraulic Maint Suprv & Eng S-16	\$	224
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	224
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Prod Hydraulic Maint of Structures S-17	\$	3,573
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	156
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2. To adjust test year maintenance expense (Eaves)	\$	3,417
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Prod Maint Reservoirs, Dam & Wtrwy S-18	\$	2,528
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1. To adjust test year payroll expense (Mapeka)	\$	220
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The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year maintenance expense (Eaves)	\$ 2,308	

Prod Hydraulic Maint of Elect Plant S-19	\$ 1,739	

1. To adjust test year maintenance expense (Eaves)	\$ 1,688	
2. To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)	\$ 51	

Prod Maint of Misc Hydraulic Plant S-20	\$ 1,858	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 62	
2. Adjust to reflect maintenance expense (Eaves)	\$ 1,796	

Prod Combustion Turb Oper Suprv Eng S-21	\$ 2,172	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 2,172	

Production Combustion Turbine Fuel S-22	\$ 8,432,569	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 9	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. Adjust to annualize test year fuel expenses (Eaves)	\$ 8,432,560	

Prod Comb Turb Generation Exp S-23	\$ (25,233)	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 4,663	
2. To adjust test year maintenance expense (Eaves)	\$ (29,896)	

Prod Misc Power Generation Exp S-24	\$ 964	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 558	
2. To adjust test year maintenance expense (Eaves)	\$ 406	

Misc Transmission Expense S-25	\$ 853	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 1,116	
2. To adjust test year maintenance expense (Eaves)	\$ (263)	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Prod Combust Turb Maint Suprv & Eng	S-26	\$ 73,508	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 1,939	
2. To adjust test year maintenance expense (Eaves)		\$ 71,569	

Prod Comb Turb Maint of Structures	S-27	\$ 30,462	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 601	
2. To adjust test year maintenance expense (Mapeka)		\$ 29,861	

Prod Maint of Gen & Electric Plant	S-28	\$ (224,312)	\$ 1,315,712

1. To adjust test year expense to reflect Staff's annualization of payroll. (Mapeka)		\$ 2,574	
2. To adjust test year maintenance expense (Eaves)		\$ (478,370)	
3. To reflect amortization of maintenance expense over 7 years (Eaves)		\$ 151,484	
4. To adjust Riverton 12 for ongoing maintenance expense (Eaves)		\$ 100,000	
5. To reflect settlement of production maintenance issue. (Oligschlaeger)			\$ 163,000

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
6. To include O & M expenses associated with Asbury SCR plant addition. (Oligschlaeger)		\$ 1,152,712

Prod Maint Misl Other Gen Power Plt S-29	\$ 464,185	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 1,502	
2. To adjust maintenance expense (Eaves)	\$ 459,402	
3. To adjust test year maintenance (Eaves)	\$ 3,281	

Purchased Power S-30	\$ 4,167,539	

1. Adjustment to reflect annualized level of purchased power expense (Eaves)	\$ 4,091,576	
2. Adjustment to eliminate non-recurring fuel costs and credits (Eaves)	\$ 75,963	

Oth Pwr Supply Syst Contr Load Disp S-31	\$ 4,964	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 4,964	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Purch Power Other Power Supply Exp S-32	\$ (8,729)	
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1. To adjust test year maintenance expense. (Eaves)	\$ (8,729)	
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Transmission Oper Suprv & Engineer S-33	\$ 786	
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 612	
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2. To adjust test year maintenance expense (Eaves)	\$ 174	
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Transmission Load Dispatching S-34	\$ 1,668	
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 1,668	
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Transmission Station Expense S-35	\$ (2,596)	
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1. Adjustment to test year payroll to reflect annualized amount (Mapeka)	\$ 590	
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2. To adjust test year maintenance expense (Eaves)	\$ (3,186)	
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The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Transmission Overhead Line Expense	S-36	\$ 256	

1. To adjust payroll expense (Mapeka)		\$ 256	

Trans & Distr Engineer Maint Suprv	S-38	\$ 146	

1. To adjust test year payroll expense. (Mapeka)		\$ 146	

Transmission Maint of Structures	S-39	\$ 17	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 17	

Transmission Maint of Station Equip	S-40	\$ 1,387	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 1,387	

Transmission Maint of Overhead Line	S-41	\$ 600,657	\$ 772,500

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 496	
2. Adjustment to normalize tree trimming expense (McMellen)		\$ 600,161	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. Adjustment to impute additional costs for rule compliance. (McMellen)		\$ 772,500

Distribution Oper Suprv & Engineer S-42	\$	1,510

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	1,625
2. Adjustment to test year expense to eliminate certain dues and donations. (Mapeka)	\$	(115)

Distribution Substation Operations S-43	\$	1,290

1. To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)	\$	1,290

Distribution Overhead Line Expense S-44	\$	4,056

1. To adjust test year payroll expense. (Mapeka)	\$	4,056

Distribution Underground Line Exp S-45	\$	1,500

1. Adjust test year payroll to reflect annualized amount (Mapeka)	\$	1,500

The Empire District Electric Company
 Case: ER-08-093Q
 12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distr Street Light Signal Sys Exp S-46	\$	81
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	81
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Distribution Meter Expense S-47	\$	6,673
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	6,673
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Distribution Cust Installation Exp S-48	\$	421
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	421
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Distribution Miscellaneous Expense S-49	\$	1,652
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1. To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Mapeka)	\$	(225)
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2. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$	1,877
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The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Distribution Maint Suprv & Engineer	S-50	\$ 580	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 580	

Distribution Maint of Structures	S-51	\$ 37	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 37	

Distribution Maint of Station Equip	S-52	\$ 1,541	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 1,541	

Distribution Maint of Overhead Line	S-53	\$ (4,367,600)	\$ 1,802,500

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 4,596	
2. Adjustment to normalize tree trimming (McMellen)		\$ 233,364	
3. To adjust workman's compensation to reflect annualized level (Mapeka)		\$ (566)	
4. Adjustment to eliminate ice storm expenses in the test year (McMellen)		\$ (4,604,994)	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
5. Adjustment to impute additional expense for rule compliance (McMellen)		\$ 1,802,500

Distrib Maint of Underground Lines S-54	\$ 1,151	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 1,209	
2. To adjust test year expense to eliminate certain dues and donations (Mapeka)	\$ (58)	

Distr Maint of Line Transformers S-55	\$ 486	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 486	

Distr Maint of St Light Sig Sys Exp S-56	\$ 590	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 590	

Distribution Maintenance of Meters S-57	\$ 976	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 976	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Distr Maint of Miscellaneous Plant	S-58	\$ 259	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 259	

Customer Accounts Supervision	S-59	\$ 1,509	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 2,109	
2. Adjust test year expense to reflect staff's elimination of certain dues and donations (Mapeka)		\$ (600)	

Customer Accounts Read Meters	S-60	\$ 6,078	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 6,078	

Customer Accounts Records & Collect	S-61	\$ 87,624	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 8,991	
2. To adjust test year expense to reflect Staff's annualized level of workman's compensation. (Mapeka)		\$ (1,107)	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To adjust test year postage to reflect annualized level (Mapeka)	\$ 66,770	
4. To adjust test year expense to reflect elimination of certain dues and donations (Mapeka)	\$ (20)	
5. Adjustment to reflect in postage expense customer growth from June 2007 to February 2008. (Mapeka)	\$ 12,990	

Customer Accounts Uncollectible Acc S-62		\$ (54,974)

1. Adjustment to normalize Bad Debt Expense (McMellen)		\$ (210,148)
2. Adjustment for additional bad debt expense on pro forma revenues (McMellen)		\$ 165,174
3. Adjust to reflect settlement of bad debt expense issue. (McMellen)		\$ (10,000)

Customer Accounts Miscellaneous Exp S-63	\$ 258	\$ (150,000)

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 258	
2. Adjustment to reduce ELIP funding (Mantle)		\$ (150,000)

The Empire District Electric Company
 Case: ER-08-093Q
 12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Customer Service Supervision	S-64	\$ 1,042	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 1,042	

Customer Service Assistance Expense	S-65	\$ 2,580	\$ (268,799)

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 2,757	
2. To adjust test year expense to reflect Staff's elimination of certain dues and donations (Mapeka)		\$ (177)	
3. Adjustment to eliminate cost in test year for Discontinued Programs (McMellen)			\$ (268,799)

Cust Serv Inform & Instruct Adv Exp	S-66	\$ (2,045)	

1. Adjustment to disallow certain advertising expenses (Mapeka)		\$ (2,045)	

Sales Supervision Expense	S-68	\$ 6	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		\$ 6	

The Empire District Electric Company
 Case: ER-08-093Q
 12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Demonstration & Selling Expense S-69	\$ (31,179)	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 996	
2. To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Mapeka)	\$ (32,175)	

Administrative & General Salaries S-70	\$ (145,879)	\$ 120,000

1. To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)	\$ 31,215	
2. Adjustment to reflect annualization of workman's compensation (Mapeka)	\$ (3,844)	
3. To amortize test year allocations to gas operations (McMellen)	\$ (173,250)	
4. Adjust to reflect settlement of the incentive compensation expense. (Mapeka)		\$ 120,000

Admin & Gen. Office Supply Expense S-71	\$ (18,801)	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 62	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To adjust test year expense to reflect elimination of certain dues and donations (Mapeka)	\$ (9,788)	
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3.	Adjustment to normalize customer survey analysis expenses over 2 years (Mapeka)	\$ (9,075)	
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Admin & Gen Outside Services Empl S-73		\$ (763,685)	
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1.	To adjust test year expense to a 5 year average of outside services. (Mapeka)	\$ (232,227)	
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2.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 9	
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3.	Adjustment to resolve OPC issue for expensed project costs (Oligschlaeger)	\$ (531,467)	
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Property Insurance S-74		\$ 3,546	
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1.	Adjustment to annualize property insurance (Mapeka)	\$ 3,546	
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Injuries & Damages Insurance Exp S-75		\$ (198,903)	
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1.	Adjustment to annualize excess liability SPLI endorsement and EIM excess liability (Mapeka)	\$ (8,895)	
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2.	Adjustment to reflect normalized injuries and damages on actual payments (Mapeka)	\$ (190,008)	
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The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Employee Pensions & Benefits S-76	\$ 48,910	\$ (2,716,678)

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 1,005	
2. Adjustment to FAS 106 OPEBS (Eaves)		\$ (2,069,163)
3. Adjustment to FAS 87 Pension Expense to be recovered in rate case (Eaves)		\$ (647,515)
4. Adjustment to annualize healthcare expenses (McMellen)	\$ 49,311	
5. Adjustment to annualize life insurance expenses (McMellen)	\$ 16,577	
6. Adjustment to annualize Dental and Vision insurance (McMellen)	\$ 50,068	
7. To adjust test year expense to reflect elimination of certain dues and donations (Mapeka)	\$ (40)	
8. Adjustment to test year employer 401K to reflect annualized level (Mapeka)	\$ 60,036	
9. To reflect the removal of accrued SERP (Eaves)	\$ (128,047)	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Regulatory Commission Expense S-77	\$ (1,167,587)	\$ 896,338

1. Adjustment to zero out test year regulatory commission expense (Mapeka)	\$ (1,167,587)	
2. Adjustment to reflect a 2 year normalized expense for rate case ER-2008-0093 (Mapeka)		\$ 384,060
3. Adjustment to reflect annualized PSC Assessment fee (Mapeka)		\$ 495,236
4. Adjustment to reflect a 5 year normalization of depreciation study (Mapeka)		\$ 3,620
5. Adjustment to reflect annualized FERC expenses (Mapeka)		\$ 13,422

Admin & General Miscellaneous Exp S-79	\$ (118,839)	

1. To adjust test year payroll expense to reflect Staff's annualized levele. (Mapeka)	\$ 65	
2. To adjust test year expense to reflect elimination of certain dues and donations (Mapeka)	\$ (17,370)	
3. Adjustment to eliminate EEI dues (Mapeka)	\$ (49,062)	
4. Adjustment to disallow certain advertising expenses (Mapeka)	\$ (11,231)	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
5. Adjustment to annualize gross director's & officers premium and gross comprehensive bond premium (Mapeka)	\$ (41,241)	

Admin & General Rents Expense S-80		\$ 82,000

1. To reflect partial settlement of issues (Oligschlaeger)		\$ 82,000

Admin & Gen Maint of General Plant S-81	\$ 548	

1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)	\$ 548	

Interest on Customer Deposits S-82		\$ 521,052

1. Adjustment for interest on customer deposits (Mapeka)		\$ 521,052

Amortization Expense S-83	\$ 3,490,452	\$ 1,716,948

1. Annualization of Amortization expense (McMellen)	\$ 69,941	
2. Annualization of Stock Issuance costs. (McMellen)	\$ 1,112,625	
3. Amortization of customer demand program (McMellen)		\$ 6,799
4. Amortization of January 2007 ice storm costs. (McMellen)	\$ 2,307,886	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
5. Amortization of December 2007 ice storm costs (McMellen)		\$ 1,710,149

Taxes other than income taxes S-84	\$ 1,218,744	\$ (6,363,092)

1. To adjust test year expense to reflect Staff's annualization of property taxes. (Mapeka)	\$ 962,617	
2. Adjustment to test year OASDI and Medicare to reflect Staff's annualized level. (Mapeka)	\$ 258,284	
3. Adjustment to test year FUTA to reflect Staff's annualized level (Mapeka)	\$ (524)	
4. Adjustment to test year SUTA to reflect Staff's annualized level (Mapeka)	\$ (1,633)	
5. To adjust test year expense to eliminate City Franchise Taxes (McMellen)		\$ (6,363,092)

Sale for resale - off-system S-85	\$ 565,109	

1. To reflect the annualized level of transmission revenue (Eaves)	\$ 70,149	
2. To reflect annualized level of off-system sales revenue (Eaves)	\$ 494,960	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

SO2 Allowances S-86	\$ (164,245)	

1. Adjustment to include SO2 allowances (Eaves)	\$ (164,245)	

Other operating revenue S-87		\$ (10,469)

1. Adjustment to eliminate water revenue (McMellen)		\$ (10,469)

Depreciation Expense S-88		\$ 4,034,462

1. Adjustment to reflect adjustment to test year depreciation expense (Oligschlaeger)		\$ 4,034,462

Regulatory Plan Amortization S-89		\$ 4,934,001

1. To annualize regulatory plan amortization from Case ER-2006-0315 (Oligschlaeger)		\$ 4,934,001

Depreciation Expense - Other S-90	\$ (103,529)	

1. Adjustment to remove depreciation expense on fully depreciated assets (Mapeka)	\$ (86,284)	
2. Adjustment to remove depreciation expense on fully depreciated assets (Mapeka)	\$ (17,245)	

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Income Tax

Line		Test Year	8.37% Return	8.64% Return	8.92% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	\$ 58,945,205	\$ 81,545,397	\$ 84,614,116	\$ 87,796,491
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 35,389,669	\$ 35,389,669	\$ 35,389,669	\$ 35,389,669
3	Book Depreciation - Clearing/Opers	402,963	402,963	402,963	402,963
4	Non - Deductible Expenses	114,345	114,345	114,345	114,345
5	Contribution in Aid of Construction	2,264,415	2,264,415	2,264,415	2,264,415
6	Regulatory Plan Amortization	10,168,615	10,168,615	10,168,615	10,168,615
7	Total	\$ 48,340,007	\$ 48,340,007	\$ 48,340,007	\$ 48,340,007
	Subtr from Net Income Before Taxes				
8	Interest Expense 3.0100 %	\$ 21,077,580	\$ 21,077,580	\$ 21,077,580	\$ 21,077,580
9	Tax Depreciation - Straight Line	44,854,377	44,854,377	44,854,377	44,854,377
10	Tax Depreciation - Excess	(3,974,129)	(3,974,129)	(3,974,129)	(3,974,129)
11	Total	\$ 61,957,828	\$ 61,957,828	\$ 61,957,828	\$ 61,957,828
12	Net Taxable Income	\$ 45,327,384	\$ 67,927,576	\$ 70,996,295	\$ 74,178,670
	Provision for Federal Income Tax				
13	Net Taxable Income	\$ 45,327,384	\$ 67,927,576	\$ 70,996,295	\$ 74,178,670
14	Deduct Missouri Income Tax 100.0 %	\$ 2,363,039	\$ 3,541,248	\$ 3,701,229	\$ 3,867,134
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	42,964,345	64,386,328	67,295,066	70,311,536
17	Total Federal Tax	\$ 15,037,521	\$ 22,535,215	\$ 23,553,273	\$ 24,609,038

The Empire District Electric Company
Case: ER-08-093Q
12 Months Ended June 30, 2007, True-up Feb. 29, 2008

Income Tax

Line	Test Year	8.37% Return	8.64% Return	8.92% Return
(A)	(B)	(C)	(D)	(E)
Provision for Missouri Income Tax				
18 Net Taxable Income	\$ 45,327,384	\$ 67,927,576	\$ 70,996,295	\$ 74,178,670
19 Deduct Federal Income Tax 50.0 %	\$ 7,518,761	\$ 11,267,608	\$ 11,776,637	\$ 12,304,519
20 Deduct City Income Tax	0	0	0	0
21 Missouri Taxable Income	37,808,624	56,659,969	59,219,659	61,874,151
22 Total Missouri Tax	\$ 2,363,039	\$ 3,541,248	\$ 3,701,229	\$ 3,867,134
Provision for City Income Tax				
23 Net Taxable Income	\$ 45,327,384	\$ 67,927,576	\$ 70,996,295	\$ 74,178,670
24 Deduct Federal Income Tax	\$ 15,037,521	\$ 22,535,215	\$ 23,553,273	\$ 24,609,038
25 Deduct Missouri Income Tax	2,363,039	3,541,248	3,701,229	3,867,134
26 City Taxable Income	27,926,824	41,851,113	43,741,793	45,702,498
27 Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax				
28 Federal Income Tax	\$ 15,037,521	\$ 22,535,215	\$ 23,553,273	\$ 24,609,038
29 Missouri Income Tax	2,363,039	3,541,248	3,701,229	3,867,134
30 City Income Tax	0	0	0	0
31 Total	\$ 17,400,560	\$ 26,076,463	\$ 27,254,502	\$ 28,476,172
Deferred Income Taxes				
32 Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
33 Deferred Income Taxes	(2,373,570)	(2,373,570)	(2,373,570)	(2,373,570)
34 Amort. of Deferred Tax Depreciation	(323,806)	(323,806)	(323,806)	(323,806)
35 Amortization of Deferred ITC	(444,767)	(444,767)	(444,767)	(444,767)
36 Total	\$ (3,142,143)	\$ (3,142,143)	\$ (3,142,143)	\$ (3,142,143)
37 Total Income Tax	\$ 14,258,417	\$ 22,934,320	\$ 24,112,359	\$ 25,334,029