

STAFF CLASS COST-OF-SERVICE RESULTS

(Revenue Neutral)

EMPIRE DISTRICT ELECTRIC

CASE NO. ER-2004-0570

FUNCTIONAL CATEGORY/CLASSIFICATION			RES	SGS	LGS	LPS	SC	Other	TOTAL	% OF TOTAL
PRODUCTION	CAPACITY		\$39,982,327	\$9,927,035	\$25,351,421	\$13,675,014	\$1,225,819	\$0	\$90,161,617	34.93%
PRODUCTION	ENERGY		\$32,402,014	\$8,336,288	\$23,054,185	\$13,868,936	\$1,323,291	\$0	\$78,984,714	30.60%
TRANSMISSION	CAPACITY		\$8,354,353	\$2,074,265	\$5,297,209	\$2,857,410	\$256,136	\$0	\$18,839,373	7.30%
DISTRIBUTION	SUBSTATIONS	DEMAND	\$4,351,329	\$1,062,566	\$2,379,878	\$1,026,753	\$72,719	\$0	\$8,893,245	3.45%
DISTRIBUTION	LINES, POLES, AND CONDUITS	PRI. FEEDER - DEMAND	\$4,123,784	\$1,007,001	\$2,255,427	\$973,061	\$0	\$0	\$8,359,273	3.24%
DISTRIBUTION	LINES, POLES, AND CONDUITS	PRI. TAP - CUSTOMER	\$3,904,704	\$878,703	\$189,961	\$10,834	\$339	\$0	\$4,984,541	1.93%
DISTRIBUTION	LINES, POLES, AND CONDUITS	SEC. CUSTOMER	\$2,861,235	\$643,884	\$136,563	\$992	\$0	\$0	\$3,642,675	1.41%
DISTRIBUTION	LINES, POLES, AND CONDUITS	PRI. TAP - DEMAND	\$4,790,598	\$1,169,833	\$2,620,128	\$1,130,404	\$0	\$0	\$9,710,963	3.76%
DISTRIBUTION	LINES, POLES, AND CONDUITS	SEC. DEMAND	\$2,334,546	\$570,081	\$1,276,837	\$0	\$0	\$0	\$4,181,464	1.62%
DISTRIBUTION	TRANSFORMERS	SEC. CUSTOMER	\$3,543,534	\$1,122,777	\$238,269	\$0	\$0	\$0	\$4,904,579	1.90%
DISTRIBUTION	TRANSFORMERS	DEMAND	\$1,473,646	\$345,362	\$695,229	\$0	\$0	\$0	\$2,514,237	0.97%
DISTRIBUTION	CUSTOMER INSTALLATIONS		\$0	\$929,587	\$107,225	\$1,681	\$48	\$0	\$1,038,541	0.40%
DISTRIBUTION	SERVICES		\$4,305,098	\$1,057,709	\$686,689	\$0	\$0	\$0	\$6,049,496	2.34%
DISTRIBUTION	METERS		\$2,901,570	\$944,882	\$329,149	\$66,891	\$2,090	\$0	\$4,244,582	1.64%
	CUSTOMER DEPOSITS		(\$320,729)	(\$165,843)	(\$92,566)	\$0	\$0	\$0	(\$579,139)	-0.22%
	METER READING		\$1,714,703	\$385,872	\$83,419	\$4,757	\$149	\$0	\$2,188,900	0.85%
	BILLING, SALES, SERVICE		\$3,754,670	\$636,190	\$73,524	\$1,043	\$33	\$0	\$4,465,460	1.73%
	ASSIGNED LGS/LPS/SC		\$0	\$0	\$104,630	\$1,485	\$46	\$0	\$106,161	0.04%
	ASSIGNED RES/SGS		\$4,014,560	\$592,897	\$0	\$0	\$0	\$0	\$4,607,457	1.79%
	EXCESS FACILITY		\$85	\$2,788	\$257,946	\$560,445	\$684	\$0	\$821,948	0.32%
TOTAL			\$124,492,028	\$31,521,877	\$65,045,123	\$34,179,706	\$2,881,354	\$0	\$258,120,088	100.00%
%			48.23%	12.21%	25.20%	13.24%	1.12%	0.00%	100%	
RATE REVENUE			\$110,644,795	\$31,220,119	\$63,894,793	\$30,585,036	\$2,421,236	\$4,412,733	\$243,178,711	
Allocate Rate Revenues for Others			\$2,128,273	\$538,887	\$1,111,989	\$584,325	\$49,259	(\$4,412,733)	\$0	
NON RATE REVENUE			\$989,440	\$396,553	\$337,649	\$149,358	\$2,896	\$33,648	\$1,909,544	
Interruptible Credit			(\$152,065)	(\$37,756)	(\$96,419)	(\$52,010)	(\$4,662)	\$0	(\$342,912)	
OffSystem Revenue			\$5,452,917	\$1,353,881	\$3,457,508	\$1,865,042	\$167,181	\$0	\$12,296,529	
Excess Facility Revenue			\$0	\$3,220	\$342,677	\$696,075	\$864	\$0	\$1,042,837	
Sale of Emission			\$14,514	\$3,734	\$10,326	\$6,212	\$593	\$0	\$35,379	
Allocate Non Rate Revenues for Others			\$16,228	\$4,109	\$8,479	\$4,456	\$376	(\$33,648)	\$0	
TOTAL REVENUE			\$119,094,102	\$33,482,748	\$69,067,003	\$33,838,493	\$2,637,742	\$0	\$258,120,088	
%			46.14%	12.97%	26.76%	13.11%	1.02%	0.00%	100%	
REVENUE DEFICIENCY			\$5,397,926	(\$1,960,871)	(\$4,021,879)	\$341,213	\$243,612	\$0	\$0	
% CHANGE			4.88%	-6.28%	-6.29%	1.12%	10.06%	0.00%	0.00%	

STAFF CLASS COST-OF-SERVICE RESULTS

(At Staff MidPoint ROR 8.09%)

EMPIRE DISTRICT ELECTRIC

CASE NO. ER-2004-0570

FUNCTIONAL CATEGORY/CLASSIFICATION			RES	SGS	LGS	LPS	SC	Other	TOTAL	% OF TOTAL
PRODUCTION	CAPACITY		\$38,581,320	\$9,579,185	\$24,463,091	\$13,195,833	\$1,182,866	\$0	\$87,002,294	34.67%
PRODUCTION	ENERGY		\$32,368,581	\$8,327,686	\$23,030,398	\$13,854,626	\$1,321,926	\$0	\$78,903,218	31.44%
TRANSMISSION	CAPACITY		\$7,870,348	\$1,954,094	\$4,990,318	\$2,691,867	\$241,297	\$0	\$17,747,924	7.07%
DISTRIBUTION	SUBSTATIONS	DEMAND	\$4,122,320	\$1,006,644	\$2,254,626	\$972,715	\$68,892	\$0	\$8,425,198	3.36%
DISTRIBUTION	LINES, POLES, AND CONDUITS	PRI. FEEDER - DEMAND	\$3,920,657	\$957,399	\$2,144,330	\$925,130	\$0	\$0	\$7,947,517	3.17%
DISTRIBUTION	LINES, POLES, AND CONDUITS	PRI. TAP -CUSTOMER	\$3,713,623	\$835,703	\$180,665	\$10,303	\$322	\$0	\$4,740,616	1.89%
DISTRIBUTION	LINES, POLES, AND CONDUITS	SEC. CUSTOMER	\$2,722,652	\$612,698	\$129,949	\$944	\$0	\$0	\$3,466,243	1.38%
DISTRIBUTION	LINES, POLES, AND CONDUITS	PRI. TAP - DEMAND	\$4,551,917	\$1,111,548	\$2,489,586	\$1,074,084	\$0	\$0	\$9,227,136	3.68%
DISTRIBUTION	LINES, POLES, AND CONDUITS	SEC. DEMAND	\$2,219,011	\$541,868	\$1,213,647	\$0	\$0	\$0	\$3,974,526	1.58%
DISTRIBUTION	TRANSFORMERS	SEC. CUSTOMER	\$3,336,437	\$1,057,158	\$224,343	\$0	\$0	\$0	\$4,617,938	1.84%
DISTRIBUTION	TRANSFORMERS	DEMAND	\$1,387,521	\$325,177	\$654,597	\$0	\$0	\$0	\$2,367,296	0.94%
DISTRIBUTION	CUSTOMER INSTALLATIONS		\$0	\$878,731	\$101,359	\$1,589	\$45	\$0	\$981,724	0.39%
DISTRIBUTION	SERVICES		\$4,109,637	\$1,009,687	\$655,512	\$0	\$0	\$0	\$5,774,836	2.30%
DISTRIBUTION	METERS		\$2,829,959	\$921,563	\$321,026	\$65,240	\$2,039	\$0	\$4,139,826	1.65%
	CUSTOMER DEPOSITS		(\$287,931)	(\$148,884)	(\$83,101)	\$0	\$0	\$0	(\$519,915)	-0.21%
	METER READING		\$1,708,818	\$384,547	\$83,133	\$4,741	\$148	\$0	\$2,181,387	0.87%
	BILLING, SALES, SERVICE		\$3,736,658	\$633,138	\$73,172	\$1,038	\$32	\$0	\$4,444,039	1.77%
	ASSIGNED LGS/LPS/SC		\$0	\$0	\$104,266	\$1,480	\$46	\$0	\$105,791	0.04%
	ASSIGNED RES/SGS		\$4,033,634	\$595,714	\$0	\$0	\$0	\$0	\$4,629,348	1.84%
	EXCESS FACILITY		\$80	\$2,608	\$241,260	\$524,192	\$639	\$0	\$768,779	0.31%
TOTAL COST OF SERVICE			\$120,925,243	\$30,586,263	\$63,272,177	\$33,323,784	\$2,818,253	\$0	\$250,925,719	100.00%
%			48.19%	12.19%	25.22%	13.28%	1.12%	0.00%	100%	
RATE REVENUE			\$110,644,795	\$31,220,119	\$63,894,793	\$30,585,036	\$2,421,236	\$4,412,733	\$243,178,711	
Allocate Rate Revenues for Others			\$2,126,569	\$537,884	\$1,112,693	\$586,026	\$49,561	(\$4,412,733)	\$0	
NON RATE REVENUE			\$989,440	\$396,553	\$337,649	\$149,358	\$2,896	\$33,648	\$1,909,544	
Interruptible Credit			(\$152,065)	(\$37,756)	(\$96,419)	(\$52,010)	(\$4,662)	\$0	(\$342,912)	
OffSystem Revenue			\$5,452,917	\$1,353,881	\$3,457,508	\$1,865,042	\$167,181	\$0	\$12,296,529	
Excess Facility Revenue			\$0	\$3,220	\$342,677	\$696,075	\$864	\$0	\$1,042,837	
Sale of Emission			\$14,514	\$3,734	\$10,326	\$6,212	\$593	\$0	\$35,379	
Allocate Non Rate Revenues for Others			\$16,215	\$4,101	\$8,484	\$4,469	\$378	(\$33,648)	\$0	
TOTAL REVENUE			\$119,092,385	\$33,481,737	\$69,067,712	\$33,840,207	\$2,638,047	\$0	\$258,120,088	
%			46.14%	12.97%	26.76%	13.11%	1.02%	0.00%	100%	
REVENUE DEFICIENCY			\$1,832,858	(\$2,895,474)	(\$5,795,535)	(\$516,423)	\$180,206	\$0	(\$7,194,368)	
% CHANGE			1.66%	-9.27%	-9.07%	-1.69%	7.44%	0.00%	-2.96%	