The Empire District Electric Company
Comparative and Summary Information

Section C
Schedule 1
09/25/2007

1. Total test year revenues at existing rates	$343,424,094
2. Total test year revenues at proposed rates	$378,149,296
3. Percentage change in revenues	10.11%
4. Test year rate base	$733,148,974
5. Rate base as filed in case no. ER-2006-0315	$625,454,772
6. Return on rate base during the test year under existing rates	6.44%
7. Return on rate base under proposed rates	9.36%
8. Return on equity during the test year under existing rates	6.50%
9. Return on equity under proposed rates	11.60%
10. Total operating expenses as filed in case no. ER-2006-0315	$264,922,893
11. Total operating expenses under proposed rates	$296,196,024

The Empire District Electric Company
Rate Base and Rate of Return

Section D
Schedule 1
09/27/2007

	Missouri Jurisdictional	Reference
1. Electric Plant in Service	$1,205,543,927	E-1
2. Less: Reserve for Depreciation	432,592,741	F-1
3. Net Electric Plant in Service	772,951,186	
4. Materials and Supplies (13-Month Average)	31,617,809	G-1
5. Regulatory Asset (FAS 87)	29,172,852	
6. Deferred 2007 Ice Storm	10,334,046	
7. Prepayments (13-Month Average)	2,698,301	G-1
8. Cash Working Capital	3,668,671	G-2
Less:		
9. Deferred Taxes	97,609,649	
10. Investment Tax Credit - Pre-1971	376	M-2
11. Customer Deposits	6,478,038	M-2
12. Customer Advances	7,732,771	
13. Interest Offset	3,413,202	G-4
14. Income Tax Offset	2,059,855	G-4
15. Total Original Cost Rate Base	$733,148,974	
16. Net electric Operating Income Before Effect of Proposed Increase	$47,228,069	J-1
17. Indicated Rate of Return Before Proposed Increase	6.44%	
18. Proposed Increase (After Taxes)	$21,394,675	
19. Income Tax Gross-up Factor	1.62308	
20. Proposed Increase (Revenue Requirement)	$34,725,203	
21. Net Electric Operating Income After Effect of Proposed Increase	$68,622,744	
22. Indicated Rate of Return After Effect of Proposed Increase	9.36%	H-1

The Empire District Electric Company
Electric Plant in Service by Primary Plant Account

Section E
Schedule 1
09/27/2007

	Account Name	A Jun-06 Total Company	B Missouri Jurisdiction	C 06/30/2007 Total Company	D Adjustments	E Pro Forma	F Missouri Jurisdiction
301	Intangible Plant - Organization	$9,131,805	7,785,979	$9,989,617		$9,989,617	$8,584,516
310	Land and Land Rights	907,690	745,798	961,981		961,981	798,114
311	Structures and Improvements	24,235,824	19,913,221	23,931,899	5,580,000	29,511,899	24,484,737
312	Boiler Plant and Equipment	128,638,509	105,695,070	130,416,807	17,360,000	147,776,807	122,603,981
312	Unit Coal Trains	5,580,296	4,585,017	5,580,296		5,580,296	4,629,729
314	Turbo Generator Units	36,536,513	30,020,009	36,819,248	8,060,000	44,879,248	37,234,357
315	Accessory Electric Equipment	7,363,608	6,050,265	7,341,853		7,341,853	6,091,216
316	Miscellaneous Power Plant Equipment	3,889,047	3,195,413	4,120,581		4,120,581	3,418,666
	Total Steam Production Plant	207,151,486	170,204,793	209,172,664	31,000,000	240,172,664	199,260,800
330	Land and Land Rights	226,463	186,072	226,488		226,488	187,907
331	Structures and Improvements	579,804	476,392	564,688		564,688	468,497
332	Reservoirs, Dams and Waterways	1,469,845	1,207,690	1,450,298		1,450,298	1,203,249
333	Water Wheels, Turbines & Generators	1,635,106	1,343,475	1,611,159		1,611,159	1,336,708
334	Accessory Electric Equipment	812,324	667,441	812,324		812,324	673,950
335	Miscellaneous Power Plant Equipment	366,659	301,264	366,646		366,646	304,190
	Total Hydroelectric Production Plant	5,090,202	4,182,334	5,031,602	0	5,031,602	4,174,501
340	Land and Land Rights	451,651	371,096	451,651		451,651	374,715
341	Structures and Improvements	14,394,442	11,827,108	17,202,964		17,202,964	14,272,550
342	Fuel Holders, Producers & Accessories	12,717,425	10,449,197	18,246,170		18,246,170	15,138,053
343	Prime Movers	161,912,429	133,034,389	181,678,671		181,678,671	150,730,881
344	Generators	80,221,240	65,913,307	85,457,038		85,457,038	70,899,983
345	Accessory Electric Equipment	14,423,747	11,851,186	26,509,308		26,509,308	21,993,618
346	Miscellaneous Power Plant Equipment	14,018,923	11,518,565	10,907,955		10,907,955	9,049,855
	Total Other Production Plant	298,139,856	244,964,849	340,453,757	0	340,453,757	282,459,656
	Total Production Plant	510,381,544	419,351,976	554,658,024	31,000,000	585,658,024	485,894,958
350	Land and Land Rights	8,698,254	7,146,869	8,713,559		8,713,559	7,229,260
352	Structures and Improvements	2,357,555	1,937,071	2,357,555		2,357,555	1,955,960
353	Station Equipment	81,987,358	67,364,428	83,568,064		83,568,064	69,332,783
354	Towers and Fixtures	777,080	638,483	799,508		799,508	663,317
355	Poles and Fixtures	29,569,737	24,295,799	32,908,392		32,908,392	27,302,660
356	Overhead Conductors and Devices	52,862,751	43,434,367	53,424,678		53,424,678	44,324,129
	Total Transmission Plant	176,252,734	144,817,016	181,771,756	0	181,771,756	150,808,110
360	Land and Land Rights	1,628,613	1,455,079	1,773,608		1,773,608	1,592,059
361	Structures and Improvements	8,990,714	8,032,725	9,128,776		9,128,776	8,194,338
362	Station Equipment	64,131,289	57,297,896	67,074,924		67,074,924	60,209,014
364	Poles, Towers and Fixtures	103,487,544	92,460,617	127,047,978		127,047,978	114,043,119
365	Overhead Conductors and Devices	112,897,496	100,867,908	117,801,249		117,801,249	105,742,902
366	Underground Conduit	18,807,411	16,803,421	20,422,704		20,422,704	18,332,200
367	Underground Conductors and Devices	42,007,451	37,531,424	49,406,844		49,406,844	44,349,471
368	Line Transformers	74,303,522	66,386,245	78,938,909		78,938,909	70,858,581
369	Services	53,064,579	47,410,379	55,925,194		55,925,194	50,200,591
370	Meters	16,697,424	14,918,260	17,634,706		17,634,706	15,829,586
371	Installations on Customers' Premises	13,463,532	12,028,950	13,961,289		13,961,289	12,532,187
373	Street Lighting and Signal Systems	11,542,780	10,312,860	11,796,273		11,796,273	10,588,785
	Total Distribution Plant	521,022,355	465,505,765	570,912,455	0	570,912,455	512,472,831
101.1	Capital Lease	551,584	470,293	1,246,564		1,246,564	1,071,227
389	Land and Land Rights	679,466	579,328	679,466	-40,338	639,128	549,231
390	Structures and Improvements	9,216,611	7,858,286	9,212,785	-617,992	8,594,793	7,385,883
391.1	Office Furniture and Equipment	3,273,491	2,791,051	3,429,630	-218,641	3,210,989	2,759,344
391.2	Computer Equipment	11,666,573	9,947,178	11,824,259	-402,272	11,421,987	9,815,415
392	Transportation Equipment	6,673,037	5,689,579	6,934,318		6,934,318	5,958,964
393	Stores Equipment	348,132	296,825	348,132		348,132	299,165
394	Tools, Shop and Garage Equipment	3,398,469	2,897,609	3,628,757		3,628,757	3,118,350
395	Laboratory Equipment	937,789	799,579	947,054		947,054	813,845
396	Power Operated Equipment	9,761,203	8,322,617	10,392,093		10,392,093	8,930,381
397	Communication Equipment	8,065,291	6,876,645	8,429,036	-408,841	8,020,195	6,892,106
398	Miscellaneous Equipment	272,049	231,955	229,707	-9,075	220,632	189,599
	Total General Plant	54,843,695	46,760,947	57,301,804	-1,697,159	55,604,645	47,783,511
	Total Electric Plant in Service	$1,271,632,134	$1,084,221,684	$1,374,633,655	$29,302,841	$1,403,936,496	$1,205,543,927

The Empire District Electric Company
Accumulated Provision for Depreciation of Electric Plant in Service

Section F
Schedule 1
09/27/2007

	A	B	C	D	E	F
	Jun-06		06/30/2007			
	Total Company	Missouri Jurisdictional	Total Company	Adjustments	Pro Forma	Missouri Jurisdictional
1. Steam	$105,259,736	$86,486,040	$107,444,863		$107,444,863	$89,142,324
2. Hydro	2,304,297	1,893,312	2,333,046		2,333,046	1,935,627
3. Other	66,518,681	54,654,681	73,203,699		73,203,699	60,733,921
4. Total Production	174,082,714	143,034,032	182,981,607	0	182,981,607	151,811,871
5. Transmission	55,219,022	45,370,383	58,897,493	210,019	59,107,511	49,038,928
6. Distribution	198,781,993	177,574,647	216,323,423	1,677,617	218,001,041	195,656,478
7. General	27,583,174	23,517,096	30,194,672	-787,144	29,407,528	25,271,180
8. Amortization of Electric Plant	5,678,822	4,841,698	6,492,941		6,492,941	5,579,669
9. Regulatory Plan Amortization	0	0	5,234,614		5,234,614	5,234,614
10. Total	$461,345,725	$394,337,856	$500,124,751	$1,100,492	$501,225,243	$432,592,741

The Empire District Electric Company
Working Capital

	A Total Company	B Missouri Jurisdictional
1. Fuel	$12,242,316	$10,118,751
2. Adjustments	-388,914	-321,453
3. Fuel Adjusted	11,853,402	9,797,298
4. Other Production Materials	9,048,230	7,506,922
5. Adjustments (Clearing Account)	0	0
6. Other Production Materials Adjusted	9,048,230	7,506,922
7. Total Production	21,290,546	17,625,673
8. Total Production Adjustments	-388,914	-321,453
9. Total Production Adjusted	20,901,632	17,304,220
10. Transmission and Distribution	15,816,973	14,197,919
11. Adjustments (Remove water inventory)	-34,013	-30,531
12. Total Transmission and Distribution Adj	15,782,960	14,167,388
13. Clearing Account Materials	170,130	146,201
14. Total Materials and Supplies	37,277,650	31,969,793
15. Total Adjustments	-422,927	-351,984
16. Total Materials and Supplies Adjusted	$36,854,723	$31,617,809
17. Boiler and Machinery Breakdown	$496,396	$426,250
18. Comprehensive Bond	8,765	7,526
19. P.B.G.C.	12,637	10,851
20. Auto Bodily Injury and Property Damage	77,443	66,499
21. Fixed and Nonfixed Property	30,817	26,462
22. Directors and Officers Liability	210,953	181,143
23. Excess Liability	391,213	335,930
24. Excess Workers Compensation	96,324	82,712
25. Total Prepaid Insurance	1,324,548	1,137,374
26. Other Prepayments	583,562	501,098
27. Prepaid Interest	121,320	104,176
28. Prepaid Fuel	1,039,044	892,215
29. Total Prepayments	3,068,473	2,634,862
30. Adjustments	71,481	61,380
31. Total Prepayments Adjusted	$3,139,954	$2,696,242

The Empire District Electric Company
Materials and Supplies Without Adjustments

Date	A Fuel	B Other Materials	C Total	D Transmission and Distribution	E Clearing Account Materials	F Total
June-06	$13,046,904	$8,991,350	$22,038,255	$14,543,250	$45,075	$36,626,580
July-06	11,207,044	9,001,984	20,209,028	15,190,100	23,406	35,422,534
August-06	9,267,815	8,999,093	18,266,908	15,370,033	26,176	33,663,116
September-06	9,734,031	9,016,211	18,750,242	15,378,388	-31,164	34,097,466
October-06	10,773,638	9,009,583	19,783,221	15,239,488	-61,692	34,961,017
November-06	12,014,466	9,012,119	21,026,585	15,379,799	-101,359	36,305,026
December-06	12,213,322	9,043,749	21,257,071	15,017,561	53,297	36,327,928
January-07	11,457,218	9,105,681	20,562,899	15,763,281	636,741	36,962,922
February-07	11,994,124	9,090,846	21,084,971	16,075,431	1,246,318	38,406,719
March-07	14,949,950	9,090,309	24,040,258	16,760,219	121,669	40,922,146
April-07	12,797,337	9,082,607	21,879,944	16,779,964	97,199	38,757,108
May-07	14,837,551	9,105,015	23,942,566	17,383,338	82,582	41,408,486
June-07	14,856,713	9,078,437	23,935,151	16,739,799	73,449	40,748,398
Average	$12,242,316	$9,048,230	$21,290,546	$15,816,973	$170,130	$37,277,650

The Empire District Electric Company
Prepayments without Adjustments

Date	A Boiler and Machinery Breakdown	B Comp Bond	C Various	D Auto Bodily Injury and Property Damage	E Fiduciary Coverage Liability	F Directors and Officers Liability	G Excess Liability	H Excess Workers Comp
June-06	106,671	14,988	14,042	80,908	52,714	373,320	617,077	159,718
July-06	-13,748	13,489	16,497	64,541	47,442	335,988	555,726	144,826
August-06	-137,469	11,991	14,308	48,174	42,171	298,656	533,182	129,933
September-06	1,345,779	10,492	12,118	31,807	36,899	261,324	468,313	115,040
October-06	1,046,548	8,993	9,929	15,440	31,628	223,992	403,444	100,148
November-06	944,126	7,494	12,969	-698	26,357	186,660	338,575	85,255
December-06	814,217	5,995	11,804	-662	21,085	149,328	273,706	70,362
January-07	683,126	4,496	11,777	165,562	15,814	111,996	208,837	55,470
February-07	591,741	2,998	9,259	150,490	10,543	74,664	143,967	40,577
March-07	451,258	1,499	6,831	135,419	5,271	37,332	79,098	25,684
April-07	316,018	0	13,552	120,349	0	0	14,230	10,792
May-07	214,755	16,504	11,752	105,279	57,985	360,972	759,646	164,886
June-07	90,130	15,003	19,440	90,150	52,714	328,156	689,976	149,524
Average	$496,396	$8,765	$12,637	$77,443	$30,817	$210,953	$391,213	$96,324

Date	A Other Prepays	B Prepaid Interest	C Prepaid Fuel	C Total Prepays
June-06	$700,989	$30,713	$1,233,359	$3,384,498
July-06	668,280	67,780	1,110,524	3,011,345
August-06	635,570	55,740	1,110,524	2,742,777
September-06	602,860	122,543	1,110,524	4,117,698
October-06	630,657	97,617	1,110,524	3,678,918
November-06	597,974	96,291	58,441	2,353,442
December-06	565,290	190,652	1,110,524	3,212,302
January-07	588,340	211,331	1,110,524	3,167,273
February-07	555,434	319,756	1,110,524	3,009,953
March-07	522,529	96,141	1,110,524	2,471,587
April-07	489,623	39,916	1,110,524	2,115,004
May-07	531,327	53,727	1,110,524	3,387,358
June-07	497,430	194,949	1,110,524	3,237,997
Average	$583,562	$121,320	$1,039,044	$3,068,473

Description	A Revenue Lag	B Expense Lag	C Cash Working Capital Lag	D Cash Working Capital Factor	E Normalized Test Year Expense	F Cash Working Capital Requirement
Fuel - Coal	41.4179	29.2048	12.2131	0.033461	30,957,919	1,035,869
Fuel - Gas	41.4179	39.1081	2.3098	0.006328	52,523,356	332,379
Fuel - Oil	41.4179	57.6720	-16.2541	-0.044532	353,494	-15,742
Purchased power	41.4179	36.4470	4.9709	0.013619	58,356,522	794,752
Health care expense	41.4179	-12.2900	53.7079	0.147145	3,122,921	459,522
Payroll expense	41.4179	10.5000	30.9179	0.084707	27,788,525	2,353,871
FICA Withheld	41.4179	11.5000	29.9179	0.081967	2,051,693	168,171
Federal Income Tax Withheld	41.4179	11.5000	29.9179	0.081967	5,136,045	420,985
State Income Tax Withheld	41.4179	11.5000	29.9179	0.081967	1,578,673	129,399
Employees 401K withheld	41.4179	11.5000	29.9179	0.081967	1,400,439	114,790
Employers 401K matchings	41.4179	53.0435	-11.6256	-0.031851	521,701	-16,617
Cash vouchers	41.4179	26.5213	14.8966	0.040813	39,496,729	1,611,964
Total O&M expenses (less depreciation)					223,288,019	7,389,343
Property taxes	41.4179	182.5000	-141.0821	-0.386526	10,030,125	-3,876,907
Federal Unemployment	41.4179	75.1217	-33.7038	-0.092339	23,800	-2,198
State Unemployment	41.4179	70.9517	-29.5338	-0.080915	48,867	-3,954
Employer FICA	41.4179	11.5000	29.9179	0.081967	2,051,693	168,171
Gross Receipts Taxes	21.9279	20.5300	1.3979	0.003830	297,788	1,140
Sales & Use taxes	21.9279	22.1911	-0.2632	-0.000721	9,601,709	-6,924
Total customer supplied funds						-3,720,672
Net cash working capital						3,668,671

The Empire District Electric Company
Income Tax Gross-up Factor

Federal Income Tax: (Taxable Income - Missouri Tax).35
FIT = (Taxable Income - ((Taxable Income -(.5*FIT)).0625)).35
FIT = (TI - .0625TI+.0625(.5*FIT)).35
FIT = 0.331754

State Income Tax: (Taxable Income -(.5*FIT).0625
SIT = (Taxable Income - (.5*FIT)).0625
SIT = 0.052133

Gross-up Factor:
After Tax Income = Taxable Income - FIT - SIT
ATI = 1.62308

Effective Income Tax:
Effective Income Tax = FIT + SIT
EIT = 0.38389

The Empire District Electric Company
Income Tax Lag Calculation

	A Due Date	B Year Midpoint	C Lag Days	D % Payment	E C*D Days	F Weighted Days
FEDERAL:						
First payment	04/15	07/02	77.50	15.0%	11.63	
Second payment	06/15	07/02	16.50	15.0%	2.48	
Third payment	09/15	07/02	-75.50	10.0%	-7.55	
Fourth payment	12/15	07/02	-166.50	60.0%	-99.90	
Final installment	03/15	07/02	-256.50	0.0%	0.00	
Income tax days lag					-93.35	-80.67
STATE:						
First payment	04/15	07/02	77.50	22.5%	17.44	
Second payment	06/15	07/02	16.50	22.5%	3.71	
Third payment	09/15	07/02	-75.50	22.5%	-16.99	
Fourth payment	12/15	07/02	-166.50	22.5%	-37.46	
Final installment	04/15	07/02	-287.50	10.0%	-28.75	
Income tax days lag					-62.05	-8.43
Weighted tax days lag						-89.10
Revenue days lag						41.42
Net lag						47.68
Percent lag						13.0634%

The Empire District Electric Company
Interest Expense Lag Calculation

Interest Expense Lag Calculation:	
1. Number of days in year	365.00
2. Interest is payable semi-annually, divide by 2	2.00
3. Days covered by payment (1 / 2)	182.50
4. Divide by 2 to find average days lag	2.00
5. Average days payment lag (3 / 4)	91.25
6. Revenue days lag	41.42
7. Payment lag minus revenue lag (5 - 6)	49.83
8. Percent lag (7 / 1)	13.6526%
Interest Offset:	
Weighted cost - preferred stock	0.4000%
Weighted cost - bonds	3.0100%
Weighted cost - short-term debt	0.0000%
Total weighted cost	3.4100%
Rate base (section D, line 14)	$733,148,974
Total weighted cost x rate base	$25,000,380
Interest expense lag	13.6526%
Interest Offset	$3,413,202
Income Tax Offset:	
Federal income tax - current	$13,626,763
State income tax - current	2,141,349
Total current income tax	$15,768,112
Income tax lag	13.0634%
Income Tax Offset	$2,059,855

The Empire District Electric Company
Capital Structure @
06/30/2007

Section H
Schedule 1
09/25/2007

Test Year Capital Structure:	**A** **Amount Outstanding**	**B** **% of Total**	**C** **Cost Rate**	**D** **Weighted Return on Tariffs Filed**
1. Long-term Debt	$472,368,337	45.43%	6.81%	3.09%
2. Trust Preferred Stock	48,512,788	4.67%	8.89%	0.42%
3. Common Equity	468,955,138	45.10%	11.60%	5.23%
4. Short-term Debt	49,892,000	4.80%	5.77%	0.28%
5. Total	$1,039,728,263	100.00%		9.02%

Adjusted Capital Structure:	**Amount Outstanding**	**% of Total**	**Cost Rate**	**Weighted Return on Tariffs Filed**
1. Long-term Debt	** **	** **	** **	** **
2. Trust Preferred Stock	** **	** **	** **	** **
3. Common Equity	** **	** **	** **	** **
4. Short-term Debt	** **	** **	** **	** **
5. Total	** **	100.00%		9.36%

NP

The Empire District Electric Company
Preferred Capital Stock

Section H
Schedule 2
09/27/2007

	A	B	C	D
	Principal Amount Issued	Percentage Annual Dividend Requirement	Net Discount, Premium and Issuance Expense	Amount Outstanding at 06/30/2007
1. Trust Preferred (Issued March 1, 2001)	$50,000,000	8.5	-$1,487,212	$50,000,000
2. Total	$50,000,000		-$1,487,212	$50,000,000

The Empire District Electric Company
Long-Term Debt

Section H
Schedule 3
09/26/2007

	A	B	C	D
	06/30/2007 Unamortized Expense, Discount and Premium	**Principal Amount Outstanding**	**06/30/2007 Projected Unamortized Expense, Discount and Premium**	**Principal Amount Outstanding**
Bonds and Unsecured Notes:				
1. 7.2% Series, Due 2016	-223,574	25,000,000	** **	** **
2. 5.2% Pollution Control Series, Due 2013	-173,305	5,200,000	** **	** **
3. 5.3% Pollution Control Series, Due 2013	-243,463	8,000,000	** **	** **
4. 7.05% Series, Due 2022	-1,306,460	49,445,000	** **	** **
5. 6.7% Series, Due 2033	-2,595,001	62,000,000	** **	** **
6. 5.8% Series, Due 7/1/2035	-5,566,075	40,000,000	** **	** **
7. 6-1/2% Series, Due 2010	-202,240	50,000,000	** **	** **
8. 4.5% Series, Due 2013	-7,970,984	98,000,000	** **	** **
9. 8-1/8% Series, Due 2009	-58,153	20,000,000	** **	** **
10. 5.875% Series, Due 2037	-1,230,691	80,000,000	** **	** **
11. 6.82% Series Due 6-1-2036 - **EDG**	-725,273	55,000,000	** **	** **
12. Long Term Notes Payable Fast Freedom	0	18,558	** **	** **
13. Total	-$20,295,221	$492,645,000	** **	** **

NP

The Empire District Electric Company
Capital Costs

Section H
Schedule 4
09/26/2007

	A	B	C	D
	06/30/2007 Amount Outstanding	**Annual Cost**	**06/30/2007 Projected Amount Outstanding**	**Annual Cost**
Bonds and Unsecured Notes Series:				
1. 7.2% Series, Due 2016	25,000,000	1,800,000	** **	** **
2. 5.2% Pollution Control Series, Due 2013	5,200,000	270,400	** **	** **
3. 5.3% Pollution Control Series, Due 2013	8,000,000	424,000	** **	** **
4. 7.05% Series, Due 2022	49,445,000	3,485,873	** **	** **
5. 6.7% Series, Due 2033	62,000,000	4,154,000	** **	** **
6. 5.8% Series, Due 7/1/2035	40,000,000	2,320,000	** **	** **
7. 8-1/8% Series, Due 2009	20,000,000	1,625,000	** **	** **
8. 6-1/2% Series, Due 2010	50,000,000	3,250,000	** **	** **
9. 4.5% Series, Due 2013	98,000,000	4,410,000	** **	** **
10. 5.875%, Due 2037	80,000,000	4,700,000	** **	** **
11. 6.82% Series Due 6-1-2036 - **EDG**	55,000,000	3,751,000	** **	** **
12. Long Term Notes Payable Fast Freedom	18,558	1,093	** **	** **
13. Premium, Discount and Expense	-20,295,221	1,984,456	** **	** **
14. Total	$472,368,337	$32,175,822	** **	** **
15. Annual Cost Rate		6.81%		** **
Trust Preferred Series:				
16. Trust Preferred	$50,000,000	$4,250,000	** **	** **
17. Premium and Expense	-$1,487,212	62,840	** **	** **
18. Total	$48,512,788	$4,312,840	** **	** **

		A	B	C	D	E	F
	Account		Total Company			Missouri Jurisdictional	
Number	Name	Actual	Adjustments	Pro Forma	Actual	Adjustments	Pro Forma
	Electric Utility Operating Revenues:						
440	Residential	$169,502,179	-$1,508,824	$167,993,355	$150,409,759	-$1,508,824	$148,900,936
442.1	Commercial	123,697,093	-$5,068,262	118,628,831	113,481,664	-$5,068,262	108,413,403
442.2-6	Industrial	66,539,562	$8,567,194	75,106,756	53,904,800	$8,567,194	62,471,995
444	Public Street & Highway Lighting	2,663,855	0	2,663,855	2,336,719	0	2,336,719
445	Other Sales to Public Authorities	6,706,080	0	6,706,080	5,826,826	0	5,826,826
448	Interdepartmental	106,451	0	106,451	106,451	0	106,451
447.2,4	Sales for Resale - On-System	17,543,917	0	17,543,917	0	0	0
447.1,3	Sales for Resale - Off-System and Other	15,528,126	-392,939	15,135,187	12,683,632	-326,004	12,357,628
	Total Sales of Electricity	402,287,262	1,597,170	403,884,432	338,749,851	1,664,104	340,413,956
450-456	Other Electric Operating Revenues	3,403,451	-10,469	3,392,982	3,020,607	-10,469	3,010,138
	Less: Provision for Rate Refund	0	0	0	0	0	0
	Total Sales of Electricity	405,690,714	1,586,701	407,277,414	341,770,458	1,653,635	343,424,094
	Electric Utility Operating Expenses:						
500-557	Production	190,866,930	15,540,804	206,407,734	157,824,213	12,855,204	170,679,417
560-571	Transmission	4,543,728	37,500	4,581,227	3,769,733	31,112	3,800,845
580-598	Distribution	20,290,886	-1,847,353	18,443,534	18,213,875	-1,658,254	16,555,620
901-905	Customer Accounts	8,741,274	136,449	8,877,724	7,703,565	120,251	7,823,816
907-910	Customer Assistance	1,519,936	-272,375	1,247,560	1,373,647	-275,253	1,098,393
911-916	Sales	346,368	6,440	352,808	305,903	5,688	311,591
920-935	Administrative & General	28,767,704	-1,248,984	27,518,719	24,088,026	-1,069,689	23,018,337
403	Depreciation	42,481,068	9,812,217	52,293,286	37,525,253	9,165,982	46,691,235
408.1	Taxes Other Than Income Taxes	20,626,568	-5,398,023	15,228,545	18,019,563	-5,535,271	12,484,292
409.1	Income Taxes - Federal	18,736,379	-2,305,422	16,430,957	15,589,177	-1,962,414	13,626,763
409.1	Income Taxes - State	2,685,026	-103,019	2,582,007	2,234,015	-92,666	2,141,349
410.1	Provision for Deferred Income Taxes	11,107,686	-13,335,233	-2,227,547	9,267,581	-11,138,696	-1,871,115
411.1	Provision for Deferred Income Taxes - Cr.	-11,156,322	10,769,847	-386,475	-9,308,160	8,986,602	-321,558
411.4	Investment Tax Credit Adjustments - Net	-520,598	-10,850	-531,448	-434,355	-7,824	-442,179
426598	Loss on Plant Disallowance	828,100	-828,100	0	828,100	-828,100	0
431.1	Interest on Customer Deposits	0	599,219	599,219	0	599,219	599,219
	Total Electric Utility Operating Expenses	339,864,733	11,553,117	351,417,850	287,000,134	9,195,890	296,196,024
	Net Electric Utility Operating Income	65,825,980	-9,966,416	55,859,564	54,770,324	-7,542,255	47,228,069

		A	B	C	D	E	F
		Total Company			Missouri Jurisdictional		
Number	**Account Name**	**Actual**	**Adjustments**	**Pro Forma**	**Actual**	**Adjustments**	**Pro Forma**
	Water Utility Operating Revenues:	1,892,606		1,892,606			
	Total Water Operating Expenses	1,447,600		1,447,600			
		445,006		445,006			
	Nonutility revenue	4,487,195		4,487,195			
	Nonutility costs and expenses	3,867,354		3,867,354			
		619,841		619,841			
	Gas revenue	59,546,981		59,546,981			
	Gas costs and expenses	55,511,591		55,511,591			
		4,035,390		4,035,390			
	Allow for Equity Funds used During Const	2,841,441		2,841,441			
	Interest Income	376,530		376,530			
	Prof for Other Income Taxes	-15,346		-15,346			
	Minority Interest	0		0			
	Other Non-operating Income	89,213		89,213			
	Other Non-operating Expense	-1,093,722		-1,093,722			
		2,198,116		2,198,116			
	Long Term Debt						
	Trust Preferred Distributions by Sub						
	Holding Solely Parent Debentures	4,250,000		4,250,000			
	Other	28,761,292		28,761,292			
	Allow for Borrowed Funds During Const	-4,015,348		-4,015,348			
	Short-Term Debt	2,366,504		2,366,504			
	Other	1,083,178		1,083,178			
	Total Interest	32,445,626		32,445,626			
	Net Other Income and Deductions	-30,247,510		-30,247,510			
	Earnings (Loss) from Discountinued Oper	206,482		206,482			
	Net Income	40,885,190 *		30,918,773			
	Preferred Dividend	0		0			
	Net to common	40,885,190		30,918,773			
	End of period earnings per share	$1.35					
	Wghtd Avg # of Comm Shares - Basic	30,250,125 *					

	Increase (Decrease)			
	Total Company		Missouri Jurisdictional	
	Revenues	Expenses	Revenues	Expenses
1. To adjust customer growth - Res*	913,234		913,234	
2. To adjust customer growth - Comm*	346,824		346,824	
3. To adjust customer growth - Ind*	873,345		873,345	
4. To normalize weather - Residential*	-2,242,415		-2,242,415	
5. To normalize weather - Commercial*	-523,257		-523,257	
6. To normalize weather - Industrial*	-568,782		-568,782	
7. To reflect rate increase - Res	9,257,745		9,257,745	
8. To reflect rate increase - Com	2,851,846		2,851,846	
9. To reflect rate increase - Ind	9,019,688		9,019,688	
10. To reflect adjusted unbilled - Res*	-3,226,825		-3,226,825	
11. To reflect adjusted unbilled - Com*	-3,880,523		-3,880,523	
12. To reflect adjusted unbilled - Ind*	363,876		363,876	
13. To remove IEC revenue - Res	-2,049,880		-2,049,880	
14. To remove IEC revenue - Com	-1,877,574		-1,877,574	
15. To remove IEC revenue - Ind	-1,048,728		-1,048,728	
16. To add back Praxair Revenue Adjustment	100,320		100,320	
17. To Eliminate Franchise Fees - Res*	-4,160,682		-4,160,682	
18. To Eliminate Franchise Fees - Com*	-2,026,133		-2,026,133	
19. To Eliminate Franchise Fees - Ind*	-176,278		-176,278	
20. To Annualize Excess Facilities - Com*	40,555		40,555	
21. To Annualize Excess Facilities - Ind*	3,753		3,753	
22. To remove water revenue from other revenue	-10,469		-10,469	
23. To reclass emission allowances to operating income	69,500		57,661	
24. To normalize off-system revenue to 5 year avg	-462,439		-383,666	
Total Revenue Adjustment	1,586,701		1,653,635	
25. To normalize plant expenses		1,231,930		1,022,079
26. To amortize Asbury outage		188,000		155,975
27. To normalize Asbury SCR equip and Riverton unit expenses		1,676,500		1,390,919
28. To normalize test year payroll		285,100		235,646
29. To amortize the OPSA Catch Up Payments		151,483		125,679
30. To reflect normalization of Fuel/PP		12,007,791		9,924,906
Total Production		15,540,804		12,855,204
31. To normalize test year payroll		37,500		31,112
Total Transmission		37,500		31,112
32. To normalize test year payroll		211,270		189,644
33. To annualize ice storm		-2,058,623		-1,847,899
Total Distribution		-1,847,353		-1,658,254
34. To normalize test year payroll		94,635		83,401
35. To adjust postage for rate increase		41,814		36,850
Total Customer Accounts		136,449		120,251
36. To normalize test year payroll		23,826		20,948
37. To adjust DSM Programs		-296,201		-296,201
Total Customer Assistance		-272,375		-275,253
38. To normalize test year payroll		6,440		5,688
Total Sales Expense		6,440		5,688

The Empire District Electric Company
Explanation of Adjustments to Test-Year
Revenues & Expenses

09/27/2007

	Total Company Revenues	Total Company Expenses	Missouri Jurisdictional Revenues	Missouri Jurisdictional Expenses
	Increase (Decrease)			
39 . To reflect annualized dental and vision insurance		29,827		24,947
40. To normalize test year 401k costs		-115,151		-96,311
41. To normalize test year payroll		200,798		167,945
42. To adjust PSC assessment cost*		55,328		55,328
43. To reflect FAS 87 tracker expense		-1,068,294		-893,511
44. To reflect FAS 106 tracker expense		-1,057,387		-884,388
45. To adjust allocation for gas company		-173,250		-144,904
46. To adjust outside services for Resource Planning		10,749		8,990
47. To reflect amortization of common stock expense		1,076,839		900,657
48. To reflect amortization of rate case expenses*		-208,443		-208,443
Total Administrative & General		-1,248,984		-1,069,689
49. To annualize depreciation expense		4,577,603		3,931,368
50. Amortization Expense		5,234,614		5,234,614
Total Depreciation Expense		9,812,217		9,165,982
51. To annualize property taxes		722,451		620,360
52. To recognize FICA taxes from wage increase (decrease)		244,293		208,862
53. To Eliminate Franchise Fees*		-6,363,093		-6,363,093
54. To recognize FUTA tax from wage increase (decrease)		140		117
55. To recognize SUTA tax from wage increase (decrease)		-1,814		-1,518
Total Taxes Other Than Income Taxes		-5,398,023		-5,535,271
56. To adjust book taxes		-2,305,422		-1,962,414
Total Taxes - Federal		-2,305,422		-1,962,414
57. To adjust book taxes		-103,019		-92,666
Total Taxes - State		-103,019		-92,666
58. To adjust book taxes		-13,335,233		-11,138,696
Total Provision for Deferred Income Tax		-13,335,233		-11,138,696
59. To adjust book taxes		10,769,847		8,986,602
Total Provision for Deferred Income Tax Cr.		10,769,847		8,986,602
60. To adjust book taxes		-10,850		-7,824
Total Provision for Investment Tax Cr.		-10,850		-7,824
61. To include interest on Missouri customer deposits at 9.25% *		599,219		599,219
Total Interest on Customer Deposits		599,219		599,219
62. To eliminate loss on disallowance of plant per ER-2006-0315		-828,100		-828,100
Total loss on disallowance of plant		-828,100		-828,100
Total Adjustments	1,586,701	11,553,117	1,653,635	9,195,890

*Adjustment made for Missouri jurisdictional only, Total Company adjustment was not calculated

The Empire District Electric Company
Depreciation Rates and Accruals
Test Year Accrual

Section K
Schedule 1
09/27/2007

Acct	Description	A Actual Depreciation Rates	B Total Company	C Missouri Jurisdictional
311	Structures and Improvements	1.05		
312	Boiler Plant and Equipment	1.86		
314	Turbo Generator Units	1.59		
315	Accessory Electric Equipment	1.79		
316	Miscellaneous Power Plant Equipment	1.96		
	Total Steam		$3,516,595	$2,917,565
331	Structures and Improvements	1.66		
332	Reservoirs, Dams and Waterways	1.67		
333	Water Wheels, Turbines & Generators	1.47		
334	Accessory Electric Equipment	1.44		
335	Miscellaneous Power Plant Equipment	2.44		
	Total Hydro		78,618	65,226
341	Structures and Improvements	1.82		
342	Fuel Holders, Producers & Accessories	3.85		
343	Prime Movers	1.92		
344	Generators	1.82		
346	Miscellaneous Power Plant Equipment	4.00		
	Total Other Production		7,557,288	6,269,953
	Total Production		$11,152,501	$9,252,744
352	Structures and Improvements	2.09		
353	Station Equipment	2.20		
354	Towers and Fixtures	1.92		
355	Poles and Fixtures	3.33		
356	Overhead Conductors and Devices	2.15		
	Total Transmission		3,928,539	3,259,338
361	Structures and Improvements	2.08		
362	Station Equipment	1.89		
364	Poles, Towers and Fixtures	4.35		
365	Overhead Conductors and Devices	3.77		
366	Underground Conduit	3.92		
367	Underground Conductors and Devices	3.59		
368	Line Transformers	2.78		
369	Services	5.00		
370	Meters	2.27		
371	Installations on Customers' Premises	5.80		
373	Street Lighting and Signal Systems	3.13		
	Total Distribution		19,152,783	17,189,671
390	Structures and Improvements	2.75		
391.1	Office Furniture and Equipment	5.00		
391.2	Computer Equipment	10.00		
393	Stores Equipment	3.17		
394	Tools, Shop and Garage Equipment	4.50		
395	Laboratory Equipment	2.63		
397	Communication Equipment	4.00		
398	Miscellaneous Equipment	4.55		
	Total General		2,198,512	1,889,278
	Amortization of Electric Plant		814,119	699,608
	Amount Charged to Operations		$37,246,454	$32,290,639
392	Transportation Equipment	7.08	510,467	438,666
396	Power Operated Equipment	6.33	642,842	552,422
	Total Depreciation Provision less amount charged to fuel		$38,399,763	$33,281,728
312.5	Unit Coal Trains (Iatan)		0	0
312.7	Unit Coal Trains (Asbury)	6.67	277,937	230,592
	Total Depreciation Provision		$38,677,700	$33,512,320

		A	B	C	D	E
Acct	Description	Total Company	Missouri Jurisdictional	Approved Rate	Proposed Rate	Normalized
310	Land and Land Rights	400,941	332,643			
311	Structures and Improvements	10,505,685	8,716,109	1.05	1.60	139,458
312	Boiler Plant and Equipment	23,631,525	19,606,047	1.86	2.18	427,412
314	Turbo Generator Units	6,540,511	5,426,377	1.59	1.83	99,303
315	Accessory Electric Equipment	1,263,400	1,048,188	1.79	1.75	0
316	Miscellaneous Power Plant Equipment	1,015,217	842,281	1.96	1.55	13,055
	Total Riverton	43,357,279	35,971,646			679,228
310	Land and Land Rights	438,622	363,906			
311	Structures and Improvements	9,388,017	7,788,829	1.06	1.60	124,621
312	Boiler Plant and Equipment	73,324,650	60,834,269	1.87	2.18	1,326,187
312.7	Unit Train	5,580,296	4,629,729	6.67	5.00	0
314	Turbo Generator Units	21,705,315	18,007,955	1.60	1.83	329,546
315	Accessory Electric Equipment	2,372,605	1,968,447	1.79	1.75	34,448
316	Miscellaneous Power Plant Equipment	2,105,877	1,747,155	1.95	1.55	27,081
	Total Asbury	114,915,383	95,340,288			1,841,883
310	Land and Land Rights	122,418	101,565			
311	Structures and Improvements	4,038,196	3,350,315	1.06	1.60	53,605
312	Boiler Plant and Equipment	33,460,632	27,760,829	1.89	2.18	605,186
312.5	Unit Train	0	0	0.00	0.00	0
314	Turbo Generator Units	8,573,422	7,112,995	1.62	1.83	130,168
315	Accessory Electric Equipment	3,705,848	3,074,581	1.81	1.75	53,805
316	Miscellaneous Power Plant Equipment	999,486	829,230	1.95	1.55	12,853
	Total Iatan	50,900,003	42,229,516			855,617
	Total Steam Production	209,172,664	173,541,450			3,376,727
330	Land and Land Rights	226,488	187,907			
331	Structures and Improvements	564,688	468,497	1.66	1.25	5,856
332	Reservoirs, Dams and Waterways	1,450,298	1,203,249	1.67	2.00	24,065
333	Water Wheels, Turbines & Generators	1,611,159	1,336,708	1.47	1.39	18,580
334	Accessory Electric Equipment	812,324	673,950	1.44	1.83	12,333
335	Miscellaneous Power Plant Equipment	366,646	304,190	2.44	1.82	5,536
	Total Ozark Beach (Hydroelectric)	5,031,602	4,174,501			66,371
341	Structures and Improvements	2,533,614	2,102,029	1.82	1.82	38,257
342	Fuel Holders, Producers & Accessories	538,416	446,701	3.85	3.75	16,751
343	Prime Movers	17,343,800	14,389,395	1.92	2.27	326,639
344	Generators	20,599,405	17,090,429	1.82	2.27	387,953
345	Accessory Electric Equipment	10,283,373	8,531,667	3.57	1.67	142,479
346	Miscellaneous Power Plant Equipment	85,325	70,790	4.00	1.82	1,288
	Total Riverton	51,383,933	42,631,011			913,367

		A	B	C	D	E
Acct	**Description**	**Total Company**	**Missouri Jurisdictional**	**Approved Rate**	**Proposed Rate**	**Normalized**
340	Land and Land Rights	163,097	135,314			0
341	Structures and Improvements	1,942,595	1,611,686	1.82	1.82	29,333
342	Fuel Holders, Producers & Accessories	2,503,056	2,076,676	3.85	3.75	77,875
343	Prime Movers	24,722,300	20,511,016	1.92	2.27	465,600
344	Generators	4,516,458	3,747,109	1.82	2.27	85,059
345	Accessory Electric Equipment	339,416	281,599	3.57	1.67	4,703
346	Miscellaneous Power Plant Equipment	1,321,793	1,096,634	4.00	1.82	19,959
	Total Energy Center Combustion Turbine	35,508,714	29,460,033			682,529
341	Structures and Improvements	1,829,894	1,518,183	1.82	1.82	27,631
342	Fuel Holders, Producers & Accessories	1,055,106	875,376	3.85	3.75	32,827
343	Prime Movers	14,145,268	11,735,712	1.92	2.27	266,401
344	Generators	25,605,696	21,243,931	1.82	2.27	482,237
345	Accessory Electric Equipment	4,393,730	3,645,286	3.57	1.67	60,876
346	Miscellaneous Power Plant Equipment	8,861,770	7,352,225	3.99	1.82	133,810
	Total Energy Center Aero Units	55,891,464	46,370,714			1,003,782
340	Land and Land Rights	288,554	239,401			
341	Structures and Improvements	4,133,564	3,429,438	1.82	1.82	62,416
342	Fuel Holders, Producers & Accessories	5,549,526	4,604,200	3.85	3.75	172,657
343	Prime Movers	40,375,822	33,498,061	1.93	2.27	760,406
344	Generators	11,268,284	9,348,804	1.82	2.27	212,218
345	Accessory Electric Equipment	3,710,093	3,078,103	3.57	1.67	51,404
346	Miscellaneous Power Plant Equipment	509,874	423,020	3.99	1.82	7,699
	Total State Line Combustion Turbine	65,835,716	54,621,026			1,266,800
341	Structures and Improvements	6,763,298	5,611,214	2.86	1.82	102,124
342	Fuel Holders, Producers & Accessories	8,600,066	7,135,100	2.86	3.75	267,566
343	Prime Movers	85,091,482	70,596,697	2.86	2.27	1,602,545
344	Generators	23,467,195	19,469,709	2.86	2.27	441,962
345	Accessory Electric Equipment	7,782,697	6,456,964	2.86	1.67	107,831
346	Miscellaneous Power Plant Equipment	129,193	107,186	2.85	1.82	1,951
	Total State Line CC	131,833,931	109,376,871			2,523,980
	Total Production Plant	554,658,024	460,175,608			9,833,557

		A	B	C	D	E
Acct	**Description**	**Total Company**	**Missouri Jurisdictional**	**Approved Rate**	**Proposed Rate**	**Normalized**
350	Land and Land Rights	8,713,559	7,229,260			
352	Structures and Improvements	2,357,555	1,955,960	2.09	1.92	37,554
353	Station Equipment	83,568,064	69,332,783	2.20	2.30	1,594,654
354	Towers and Fixtures	799,508	663,317	1.92	1.67	11,077
355	Poles and Fixtures	32,908,392	27,302,660	3.33	4.09	1,116,679
356	Overhead Conductors and Devices	53,424,678	44,324,129	2.15	4.09	1,812,857
	Total Transmission	181,771,756	150,808,110			4,572,822
360	Land and Land Rights	1,773,608	1,592,059			
361	Structures and Improvements	9,128,776	8,194,338	2.08	2.50	204,858
362	Station Equipment	67,074,924	60,209,014	1.89	3.33	2,004,960
364	Poles, Towers and Fixtures	127,047,978	114,043,119	4.35	4.69	5,348,622
365	Overhead Conductors and Devices	117,801,249	105,742,902	3.77	3.88	4,102,825
366	Underground Conduit	20,422,704	18,332,200	3.92	2.22	406,975
367	Underground Conductors and Devices	49,406,844	44,349,471	3.59	3.50	1,552,231
368	Line Transformers	78,938,909	70,858,581	2.78	2.00	1,417,172
369	Services	55,925,194	50,200,591	5.00	5.00	2,510,030
370	Meters	17,634,706	15,829,586	2.27	2.34	370,412
371	Installations on Customers' Premises	13,961,289	12,532,187	5.80	3.93	492,515
373	Street Lighting and Signal Systems	11,796,273	10,588,785	3.13	2.40	254,131
	Total Distribution	570,912,455	512,472,831			18,664,731
389	Land and Land Rights	639,128	549,231			
390	Structures and Improvements	8,594,793	7,385,883	2.75	2.63	194,249
391.1	Office Furniture and Equipment	3,210,989	2,759,344	5.00	4.00	110,374
391.2	Computer Equipment	11,421,987	9,815,415	10.00	10.00	981,542
392	Transportation Equipment	6,934,318	5,958,964	7.08	6.92	412,360
393	Stores Equipment	348,132	299,165	3.17	3.13	9,364
394	Tools, Shop and Garage Equipment	3,628,757	3,118,350	4.50	5.00	155,918
395	Laboratory Equipment	947,054	813,845	2.63	2.38	19,370
396	Power Operated Equipment	10,392,093	8,930,381	6.33	6.33	565,293
397	Communication Equipment	8,020,195	6,892,106	4.00	5.00	344,605
398	Miscellaneous Equipment	220,632	189,599	4.55	4.00	7,584
	General Unrecovered Amortization					628,285
	Total General	54,358,080	46,712,284			3,428,943
	Total Depreciable Plant	$1,361,700,315	$1,170,168,833			$36,500,053

Summary:	**Total Company**	**Missouri Jurisdiction**
Total Depreciation	$42,147,613	$36,500,053
Total Amortization	814,119	699,608
Total depreciation & amortization	42,961,732	37,199,661
Amount Cleared: (Account 392 & 396)	1,137,674	977,653
Unit Train Depreciation - Asbury	0	0
Unit Train Depreciation - Iatan	0	0
Total Depr Charged to Oper less fuel and clearings	41,824,058	36,222,007
Total Book Depreciation Charged to Operations	37,246,454	32,290,639
Depreciation Adjustment	$4,577,603	$3,931,368

	A	B	C	D	E	F
	Total Company			Missouri Jurisdictional		
	Actual	Adjustments	Pro Forma	Actual	Adjustments	Pro Forma
1. Real and Property	$10,958,301	$722,451	$11,680,752	$9,409,765	$620,360	$10,030,125
2. Federal Insurance Contribution Act	2,203,316	244,293	2,447,609	1,842,832	208,862	2,051,693
3. Federal Unemployment	28,315	140	28,455	23,682	117	23,800
4. State Unemployment	60,241	-1,814	58,426	50,385	-1,518	48,867
5. Payroll Taxes - Iatan	29,693		29,693	24,835		24,835
6. Corporation Franchise	334,192	0	334,192	302,995	0	302,995
7. City Tax or Fee	7,012,510	-6,363,093	649,417	6,357,885	-6,363,093	-5,208
8. Total Taxes Other Than Income Taxes	20,626,568	-5,398,023	15,228,545	18,012,380	-5,535,271	12,477,108
9. Federal Income Taxes	18,167,145	-4,881,658	13,285,487	15,114,243	-4,122,331	10,991,912
10. State Income Taxes	2,685,026	-103,019	2,582,007	2,234,015	-92,666	2,141,349
11. Total Taxes Charged to Electric Operations	$41,478,739	-$10,382,700	$31,096,039	$35,360,637	-$9,750,269	$25,610,368

The Empire District Electric Company
Calculation of Provision for Income Taxes Payable

	A	B	C	D	E	F
		Total Company			Missouri Jurisdictional	
	Actual	Adjustments	Pro Forma	Actual	Adjustments	Pro Forma
1. Net Income from Section J, Schedule 1	$65,825,980	-$9,966,416	$55,859,564	$54,770,324	-$7,542,255	$47,228,069
2. Adjustments						
3. Adjusted Net Income	65,825,980	-9,966,416	55,859,564	54,770,324	-7,542,255	47,228,069
Add:						
4. Current Income Tax	21,421,405	-2,408,441	19,012,964	17,823,192	-2,055,080	15,768,112
5. Deferred Income Taxes	-569,234	-2,576,236	-3,145,470	-474,934	-2,159,918	-2,634,852
6. Total Income Tax	20,852,171	-4,984,677	15,867,495	17,348,258	-4,214,998	13,133,260
7. Net Operating Income Before Income Taxes	86,678,152	-14,951,093	71,727,059	72,118,582	-11,757,252	60,361,329
Add:						
8. Book Depreciation	38,399,763	4,577,603	42,977,366	33,281,728	3,931,368	37,213,096
9. Regulatory Amortization	10,469,228		10,469,228	10,469,228		10,469,228
10. Nondeductible Expenses (Meals)	80,000		80,000	66,562	0	66,562
11. Contributions in Aid of Construction	2,124,210		2,124,210	1,767,401	0	1,767,401
12. Non-deductible Club Dues	15,000		15,000	12,480	0	12,480
13. Total Additions	51,088,201	4,577,603	55,665,804	45,597,399	3,931,368	49,528,767
Less:						
14. Interest Sync	28,922,660		28,922,660	25,000,380		25,000,380
15. Tax Depreciation	48,942,605	0	48,942,605	43,814,758	0	43,814,758
16. Total Deductions	77,865,265	0	77,865,265	68,815,138	0	68,815,138
17. Net Taxable Income	59,901,087	-10,373,489	49,527,598	48,900,842	-7,825,884	41,074,958
Provision for Federal Income Tax:						
18. Income Before Income Taxes	59,901,087	-10,373,489	49,527,598	48,900,842	-7,825,884	41,074,958
19. Less: Missouri Income Tax - 100%	3,122,805	-540,798	2,582,007	2,549,333	-407,984	2,141,349
20. Federal Taxable Income	56,778,282	-9,832,691	46,945,590	46,351,509	-7,417,900	38,933,610
21. Federal Income Tax @ 35%	19,872,399	-3,441,442	16,430,957	16,223,028	-2,596,265	13,626,763
Provision for Missouri Income Tax:						
22. Income Before Income Taxes	59,901,087	-10,373,489	49,527,598	48,900,842	-7,825,884	41,074,958
23. Less: One-Half of Federal Income Tax	9,936,199	-1,720,721	8,215,478	8,111,514	-1,298,132	6,813,382
24. Missouri Taxable Income	49,964,888	-8,652,768	41,312,120	40,789,328	-6,527,752	34,261,577
25. Provision for Missouri Income Tax @ 6.25	$3,122,805	-$540,798	$2,582,007	$2,549,333	-$407,984	$2,141,349

The Empire District Electric Company
Calculation of Provision for Income Taxes Payable

	A	B	C	D	E	F
		Total Company			Missouri Jurisdictional	
	Actual	Adjustments	Pro Forma	Actual	Adjustments	Pro Forma
Deferred Taxes:						
1. Depreciation - Tax	$48,942,605	$0	$48,942,605	$43,814,758	$0	$43,814,758
2. Depreciation Book	38,399,763	4,577,603	42,977,366	33,281,728	3,931,368	$37,213,096
3. Regulatory Amortization	-10,469,228		-10,469,228	-10,469,228		-$10,469,228
4. Depreciation - S/L Life Differences	485,813	0	485,813	421,062	0	421,062
5. Total Depreciation (1-2+3)	559,427	-4,577,603	-4,018,176	484,865	-3,931,368	-3,446,503
6. Interest Capitalized for Tax (Excess over AFUDC Debt)	0	0	0	0	0	0
7. Contributions in Aid of Construction	-2,124,210	0	-2,124,210	-1,767,401	0	-1,767,401
8. Total Deferral Items	-$1,564,783	-$4,577,603	-$6,142,386	-$1,282,536	-$3,931,368	-$5,213,904
9. Deferral Rate	0.3839	0.3839	0.3839	0.3839	0.3839	0.3839
10. Amount Deferred (7x8)	-$600,699	-$1,757,279	-$2,357,978	-$492,348	-$1,509,198	-$2,001,546
11. State Tax Flowed Through Prior to 8/15/94	130,431	0	130,431	130,431	0	130,431
12. Amortization of Excess Deferred	-386,475	0	-386,475	-321,558	0	-321,558
13. Deferred Taxes (9+10+11)	-856,743	-1,757,279	-2,614,022	-683,474	-1,509,198	-2,192,673
14. ITC - Net	-531,448	0	-531,448	-442,179	0	-442,179
15. Net Deferred Taxes (12+13)	-$1,388,191	-$1,757,279	-$3,145,470	-$1,125,654	-$1,509,198	-$2,634,852

THE EMPIRE DISTRICT ELECTRIC COMPANY

Basis of Allocation of Property and Expenses

Section M, Schedule 2 shows in detail the bases of allocation, total Company pro forma figures and the pro forma amounts allocated to each of the four states with each separate item necessary to properly allocate rate base components and net electric operating revenue components to each of the four states.

In this process of allocation by states, there are two exceptions to the basic uniform procedure. Those portions of the rate base components and net operating revenue components which relate to off-system wholesale and to on-system wholesale are allocated by procedures using different factors than those used for all other customers.

Kilowatt-hour sales by states are used as the basis of allocating energy costs. However, large volumes of kilowatt-hours have been sold to other utility companies and systems for resale, with such transactions carried out over Company high-voltage transmission facilities installed, used and necessary for on-system operation and protection of service continuity to Empire's own customers. Such off-system kilowatt-hour sales for resale are not a proper basis for allocation of property or operating expenses related to the Company's retail business and are; therefore, deducted from the total.

Three towns in Missouri and one town in Kansas are supplied by Empire at wholesale rates. Amounts of fixed generation property and expense and common transmission property and expense allocated to these on-system wholesale transactions are assigned on the basis of coincident peak demands of these wholesale customers in relation to the total Company system demand. All other property and expense allocations to these seven wholesale customers are made on the same uniform bases used for retail customers.

The Company's generation and transmission system is required by and was constructed to meet the needs of the Company's own customers. Since amounts earned from these off-system wholesale transactions are made possible by the use of these facilities constructed for service to and supported by all of the Company's customers in all four states, the net operating revenue from these off-system wholesale transactions is allocated to on-system jurisdictions based on a twelve-month average coincident peak demand.

After deductions for property and expenses applicable to wholesale transactions, the remaining property and operating costs are then allocated on uniform bases to all retail customers in each of the four states.

Variable production expenses are allocated on the basis of kilowatt-hour sales by jurisdiction. Fixed production expenses are allocated based on a twelve-month average coincident peak demand.

Twelve-month average retail coincident peak demands by states are used as the basis for allocation of remaining property and expenses related to generation and transmission facilities.

All distribution property and related expenses are allocated to states on the basis of actual physical location, except that those portions applicable to on-system wholesale are assigned separately.

Customer accounts expenses are allocated to states on the basis of the number of customers served.

Customer assistance expenses are allocated on the basis of a composite of revenues and number of customers served.

Sales expenses are allocated on the basis of on-system revenues by states.

General property is allocated on the basis of the ratios by states of the sum of all other classes of property as allocated.

Administrative and general expenses are allocated on the basis of the ratio by states of the sum of all other operation and maintenance expenses as allocated except Electric Power Research Institute research and development costs, franchise requirements and regulatory commission expenses, which are assigned directly to jurisdiction of origin.

Depreciation expense is allocated by functional groups of property on the basis of depreciable electric plant in service by functional classes as allocated by states.

Real and personal property taxes are allocated on the basis of electric plant in service as allocated, payroll taxes on the basis of allocated operation and maintenance expenses, and other taxes by state of origin.

Income taxes are calculated on the basis of taxable income by states.

Prepayments are allocated on the basis of electric plant in service as allocated by states.

Fuel inventory is allocated on the basis of kilowatt-hour sales.

Other materials and supplies related to generating plants are allocated on the same basis as allocated generation plant, with the remainder of materials and supplies on the basis of distribution property by states.

Deferred income tax and investment tax credit balances are allocated on the basis of total electric plant in service.

Customer deposits are directly assigned to state of origin.

The Empire District Electric Company
Allocation of Rate Base

	A	B	C	D	E	F	G	H	I
			On-System Wholesale			Retail			
	Basis of Allocation Reference	Total Company	Missouri	Kansas	Total	Missouri	Kansas	Oklahoma	Arkansas
Electric Utility Plant:									
1. Production Plant	23	554,658,024	32,290,963	1,636,102	520,730,960	460,175,608	30,556,891	13,990,138	16,008,323
Adjustments		31,000,000	1,804,751	91,442	29,103,806	25,719,350	1,707,834	781,913	894,710
Production Plant Adjusted		585,658,024	34,095,714	1,727,544	549,834,766	485,894,958	32,264,724	14,772,051	16,903,033
%		100.0000%	5.8218%	0.2950%	93.8832%	82.9656%	5.5091%	2.5223%	2.8862%
2. Transmission Plant	23	181,771,756	10,582,349	536,181	170,653,226	150,808,110	10,014,062	4,584,829	5,246,225
Adjustments		0	0	0	0	0	0	0	0
Transmission Plant Adjusted		181,771,756	10,582,349	536,181	170,653,226	150,808,110	10,014,062	4,584,829	5,246,225
%		100.0000%	5.8218%	0.2950%	93.8832%	82.9656%	5.5091%	2.5223%	2.8862%
3. Distribution Plant	61	570,912,455	2,293,700	107,167	568,511,587	512,472,831	30,141,862	14,005,584	11,891,311
Adjustments		0	0	0	0	0	0	0	0
Distribution Plant Adjusted		570,912,455	2,293,700	107,167	568,511,587	512,472,831	30,141,862	14,005,584	11,891,311
%		100.0000%	0.4018%	0.0188%	99.5795%	89.7638%	5.2796%	2.4532%	2.0829%
Production, Transmission & Distribution									
4. Plant Subtotal		1,307,342,234	45,167,012	2,279,450	1,259,895,772	1,123,456,549	70,712,814	32,580,550	33,145,859
Adjustments		31,000,000	1,804,751	91,442	29,103,806	25,719,350	1,707,834	781,913	894,710
Production, Transmission & Distribution Transmission Plant Adjusted		1,338,342,234	46,971,764	2,370,892	1,288,999,579	1,149,175,899	72,420,648	33,362,463	34,040,569
%		100.0000%	3.5097%	0.1772%	96.3132%	85.8656%	5.4112%	2.4928%	2.5435%
5. General Plant*	4	57,301,804	1,979,704	99,910	55,222,189	49,241,954	3,099,396	1,428,030	1,452,808
Adjustments		-1,697,159	-58,635	-2,959	-1,635,565	-1,458,443	-91,798	-42,295	-43,029
General Plant Adjusted		55,604,645	1,921,069	96,951	53,586,624	47,783,511	3,007,598	1,385,735	1,409,779
%		100.0000%	3.4549%	0.1744%	96.3708%	85.9344%	5.4089%	2.4921%	2.5354%
6. Intangible Plant	4,62	9,989,617	345,129	17,418	9,627,071	8,584,516	540,328	248,953	253,273
Adjustments		0	0	0	0	0	0	0	0
Intangible Plant Adjusted		9,989,617	345,129	17,418	9,627,071	8,584,516	540,328	248,953	253,273
%		100.0000%	3.4549%	0.1744%	96.3708%	85.9344%	5.4089%	2.4921%	2.5354%
7. Total Electric Utility Plant		1,374,633,655	47,491,845	2,396,777	1,324,745,032	1,181,283,020	74,352,539	34,257,534	34,851,940
Adjustments		29,302,841	1,746,116	88,483	27,468,241	24,260,907	1,616,036	739,618	851,681
Total Electric Utility Plant Adjusted		1,403,936,496	49,237,962	2,485,261	1,352,213,274	1,205,543,927	75,968,574	34,997,152	35,703,621
%		100.0000%	3.5071%	0.1770%	96.3158%	85.8688%	5.4111%	2.4928%	2.5431%

*Includes $815,082 of property under capital lease.

	A	B	C	D	E	F	G	H	I
	Basis of Allocation Reference	Total Company	On-System Wholesale			Retail			
			Missouri	Kansas	Total	Missouri	Kansas	Oklahoma	Arkansas
Electric Utility Depreciation Reserve:									
8. Production Reserve	1	182,981,607	10,652,784	539,750	171,789,073	151,811,871	10,080,714	4,615,345	5,281,144
Adjustments		0	0	0	0	0	0	0	0
Production Reserve Adjusted		182,981,607	10,652,784	539,750	171,789,073	151,811,871	10,080,714	4,615,345	5,281,144
9. Transmission Reserve	2	58,897,493	3,428,882	173,733	55,294,878	48,864,685	3,244,746	1,485,571	1,699,876
Adjustments		210,019	12,227	620	197,171	174,243	11,570	5,297	6,061
Transmission Reserve Adjusted		59,107,511	3,441,109	174,352	55,492,049	49,038,928	3,256,316	1,490,868	1,705,937
10. Distribution Reserve	24	216,323,423	867,281	40,221	215,415,921	194,150,813	11,434,113	5,316,986	4,514,010
Adjustments		1,677,617	6,726	312	1,670,579	1,505,666	88,673	41,234	35,007
Distribution Reserve Adjusted		218,001,041	874,007	40,533	217,086,501	195,656,478	11,522,786	5,358,220	4,549,016
11. General Reserve	5	30,194,672	1,043,188	52,647	29,098,838	25,947,607	1,633,199	752,488	765,544
Adjustments		-787,144	-27,195	-1,372	-758,577	-676,427	-42,576	-19,617	-19,957
General Reserve Adjusted		29,407,528	1,015,993	51,274	28,340,261	25,271,180	1,590,623	732,871	745,587
12. Amortization of Electric Plant	4	6,492,941	224,323	11,321	6,257,298	5,579,669	351,197	161,812	164,620
Adjustments		0	0	0	0	0	0	0	0
Amortization of Electric Plant Adjusted		6,492,941	224,323	11,321	6,257,298	5,579,669	351,197	161,812	164,620
13. Regulatory Plan Amortization	61	5,234,614	0	0	5,234,614	5,234,614	0	0	0
Adjustments		0	0	0	0	0	0	0	0
Regulatory Plant Amortization Adjusted		5,234,614	0	0	5,234,614	5,234,614	0	0	0
14. Total Electric Utility Depreciation Reserve and Amortization		500,124,751	16,216,457	817,671	483,090,623	431,589,259	26,743,968	12,332,202	12,425,194
Adjustments		1,100,492	-8,242	-441	1,109,173	1,003,482	57,667	26,914	21,111
Total Electric Utility Depreciation Reserve and Amortization Adjusted		501,225,243	16,208,215	817,230	484,199,796	432,592,741	26,801,635	12,359,116	12,446,304
15. Construction Work in Progress:									
Production	1	90,231,980	5,253,106	266,162	84,712,712	74,861,544	4,971,007	2,275,921	2,604,240
Adjustments									
Production Adjusted		90,231,980	5,253,106	266,162	84,712,712	74,861,544	4,971,007	2,275,921	2,604,240
Transmission	2	13,328,294	775,944	39,315	12,513,035	11,057,905	734,274	336,180	384,676
Adjustments									
Transmission Adjusted		13,328,294	775,944	39,315	12,513,035	11,057,905	734,274	336,180	384,676
Distribution	61	7,965,750	0	0	7,965,750	6,729,896.50	55,084.46	174,716.95	1,006,051.73
Adjustments									
Distribution Adjusted		7,965,750	0	0	7,965,750	6,729,897	55,084	174,717	1,006,052
General	5	600,261	20,738	1,047	578,476	515,831	32,468	14,959	15,219
Adjustments									
General Adjusted		600,261	20,738	1,047	578,476	515,831	32,468	14,959	15,219
Capital Leases	5	0	0	0	0	0	0	0	0
Adjustments									
Capital Leases Adjusted		0	0	0	0	0	0	0	0
Strategic Planning	5	-39,664	-1,370	-69	-38,225	-34,085	-2,145	-988	-1,006
Adjustments									
Strategic Planning Adjusted		-39,664	-1,370	-69	-38,225	-34,085	-2,145	-988	-1,006
Total Construction Work in Progress		112,086,621	6,048,418	306,454	105,731,749	93,131,092	5,790,688	2,800,788	4,009,181
Adjustments		0	0	0	0	0	0	0	0
Total Construction Work in Progress Adjusted		112,086,621	6,048,418	306,454	105,731,749	93,131,092	5,790,688	2,800,788	4,009,181

	A	B	C	D	E	F	G	H	I
			On-System Wholesale			Retail			
	Basis of Allocation Reference	Total Company	Missouri	Kansas	Total	Missouri	Kansas	Oklahoma	Arkansas
16. Materials and Supplies (13-Month Avg):									
Fuel	22	12,242,316	773,891	32,363	11,436,062	10,118,751	610,912	339,772	366,627
Adjustments		-388,914	-24,585	-1,028	-363,301	-321,453	-19,407	-10,794	-11,647
Fuel Adjusted		11,853,402	749,306	31,335	11,072,761	9,797,298	591,504	328,978	354,980
Other Production Materials	1	9,048,230	526,768	26,690	8,494,772	7,506,922	498,480	228,223	261,146
Adjustments		0	0	0	0	0	0	0	0
Other Production Materials Adjusted		9,048,230	526,768	26,690	8,494,772	7,506,922	498,480	228,223	261,146
Transmission & Distribution Materials	3	15,816,973	63,546	2,969	15,750,458	14,197,919	835,072	388,021	329,446
Adjustments		-34,013	-138	-6	-33,869	-30,531	-1,796	-834	-708
Transmission & Distribution Materials Adjusted		15,782,960	63,408	2,963	15,716,589	14,167,388	833,276	387,187	328,738
Clearing Account Materials	7	170,130	5,878	297	163,956	146,201	9,202	4,240	4,313
Adjustments		0	0	0	0	0	0	0	0
Clearing Account Materials Adjusted		170,130	5,878	297	163,956	146,201	9,202	4,240	4,313
Total Materials and Supplies		37,277,650	1,370,083	62,318	35,845,248	31,969,793	1,953,666	960,257	961,533
Adjustments		-422,927	-24,723	-1,034	-397,170	-351,984	-21,203	-11,628	-12,355
Total Materials and Supplies Adjusted		36,854,723	1,345,360	61,284	35,448,078	31,617,809	1,932,462	948,629	949,178
17. Prepayments - 13-Month Average	7	3,068,473	106,012	5,350	2,957,111	2,636,874	165,971	76,470	77,797
Adjustments		71,481	2,470	125	68,886	61,427	3,866	1,781	1,812
Prepayments Adjusted		3,139,954	108,482	5,475	3,025,997	2,698,301	169,837	78,251	79,609
18. Cash Working Capital	61	3,668,671			3,668,671	3,668,671			
Deferred Income Taxes:									
19. Liberalized Depreciation	7,61	115,817,545	4,590,019	214,557	111,012,970	97,609,649	7,155,506	3,169,116	3,078,699
Adjustments									
Liberalized Depreciation Adjusted		115,817,545	4,590,019	214,557	111,012,970	97,609,649	7,155,506	3,169,116	3,078,699
Investment Tax Credit:									
20. Prior 1971 Additions	7	437	15	1	421	376	24	11	11
21. Customer Deposits	61	7,211,058	0	0	7,211,058	6,478,038	313,009	209,624	210,387
22. Kilowatt-Hour Sales		5,506,248,955							
Less Off-System Wholesale		359,157,000							
System Kilowatt-Hour Sales	61	5,147,091,955	325,370,580	13,606,400	4,808,114,975	4,254,271,685	256,848,441	142,852,016	154,142,833
%		100.0000%	6.3214%	0.2644%	93.4142%	82.6539%	4.9902%	2.7754%	2.9948%
23. 12-Month Average Coincident Peak Demand	61	943,583	54,933	2,783	885,867	782,850	51,983	23,800	27,233
%		100.0000%	5.8218%	0.2950%	93.8832%	82.9656%	5.5091%	2.5223%	2.8862%
Depreciable Distribution Plant:									
24. Total Distribution Plant	61	570,912,455	2,293,700	107,167	568,511,587	512,472,831	30,141,862	14,005,584	11,891,311
Less Nondepreciable Distribution Plant		1,773,608	11,916	1,347	1,760,345	1,669,295	59,139	16,791	15,120
Depreciable Distribution Plant		569,138,846	2,281,784	105,820	566,751,242	510,803,536	30,082,723	13,988,792	11,876,191
%		100.0000%	0.4009%	0.0186%	99.5805%	89.7502%	5.2857%	2.4579%	2.0867%

	A	B	C	D	E	F	G	H	I
	Basis of Allocation Reference	Total Company	On-System Wholesale			Retail			
			Missouri	Kansas	Total	Missouri	Kansas	Oklahoma	Arkansas
Electric Operating Revenues:									
25. Residential	61	169,502,179	0	0	169,502,179	150,409,759	10,887,447	4,491,068	3,713,905
Adjustments		-1,508,824	0	0	-1,508,824	-1,508,824	0	0	0
Residential Adjusted		167,993,355	0	0	167,993,355	148,900,936	10,887,447	4,491,068	3,713,905
26. Commercial	61	123,697,093	0	0	123,697,093	113,481,664	4,985,222	2,696,860	2,533,346
Adjustments		-5,068,262	0	0	-5,068,262	-5,068,262	0	0	0
Commercial Adjusted		118,628,831	0	0	118,628,831	108,413,403	4,985,222	2,696,860	2,533,346
27. Industrial	61	66,539,562	0	0	66,539,562	53,904,800	4,964,659	2,972,419	4,697,685
Adjustments		8,567,194	0	0	8,567,194	8,567,194	0	0	0
Industrial Adjusted		75,106,756	0	0	75,106,756	62,471,995	4,964,659	2,972,419	4,697,685
28. Public Street & Hwy Lighting	61	2,663,855	0	0	2,663,855	2,336,719	173,533	83,602	70,001
Adjustments		0	0	0	0	0	0	0	0
Public Street & Hwy Lighting Adjusted		2,663,855	0	0	2,663,855	2,336,719	173,533	83,602	70,001
29. Other Public Authorities	61	6,706,080	0	0	6,706,080	5,826,826	386,801	223,206	269,247
Adjustments		0	0	0	0	0	0	0	0
Other Public Authorities Adjusted		6,706,080	0	0	6,706,080	5,826,826	386,801	223,206	269,247
30. Interdepartmental	61	106,451	0	0	106,451	106,451	0	0	0
Adjustments		0			0	0	0	0	0
Interdepartmental Adjusted		106,451	0	0	106,451	106,451	0	0	0
31. On-System Wholesale	61	17,543,917	16,798,964	744,954	0	0	0	0	0
Total On-System Revenue from 32. Sale of Electricity	61	386,759,136	16,798,964	744,954	369,215,219	326,066,219	21,397,661	10,467,154	11,284,184
Adjustments		1,990,109	0	0	1,990,109	1,990,109	0	0	0
Total On-System Revenue from Sale of Electricity Adjusted		388,749,245	16,798,964	744,954	371,205,328	328,056,328	21,397,661	10,467,154	11,284,184
Less Provision for Rate Refund		0	0	0	0	0	0	0	0
Total On-System Revenue Adjusted Less Provision for Rate Refund		388,749,245	16,798,964	744,954	371,205,328	328,056,328	21,397,661	10,467,154	11,284,184
33. Other Electric Operating Revenues	61	3,403,451	0	0	3,403,451	3,020,607	207,740	106,102	69,002
Adjustments		-10,469	0	0	-10,469	-10,469	0	0	0
Other Electric Operating Revenues Adjusted		3,392,982	0	0	3,392,982	3,010,138	207,740	106,102	69,002
34. Total On-System Electric Revenues		390,162,587	16,798,964	744,954	372,618,670	329,086,826	21,605,402	10,573,257	11,353,186
%		100.0000%	4.3056%	0.1909%	95.5034%	84.3461%	5.5375%	2.7100%	2.9099%
Adjustments		1,979,640	0	0	1,979,640	1,979,640	0	0	0
Total On-System Revenues Adjusted		392,142,227	16,798,964	744,954	374,598,310	331,066,466	21,605,402	10,573,257	11,353,186
35. Off-System Wholesale	23	15,528,126	1,095,932	55,528	14,376,666	12,683,632	856,201	388,613	448,219
Adjustments		-392,939	-22,876	-1,159	-368,904	-326,004	-21,648	-9,911	-11,341
Off-System Wholesale Adjusted		15,135,187	1,073,056	54,369	14,007,762	12,357,628	834,554	378,702	436,879
36. Total Electric Operating Revenues		405,690,714	17,894,896	800,482	386,995,336	341,770,458	22,461,603	10,961,870	11,801,405
Adjustments		1,586,701	-22,876	-1,159	1,610,736	1,653,635	-21,648	-9,911	-11,341
Total Electric Operating Revenues Adjusted		407,277,414	17,872,020	799,323	388,606,072	343,424,094	22,439,955	10,951,959	11,790,064

	A	B	C	D	E	F	G	H	I
	Basis of Allocation Reference	Total Company	On-System Wholesale Missouri	On-System Wholesale Kansas	Total	Retail Missouri	Retail Kansas	Retail Oklahoma	Retail Arkansas
Electric Operating Expenses:									
37. Production Expense:									
Off-System Wholesale	23	9,807,242	612,220	26,400	9,168,622	8,110,896	497,436	268,269	292,021
Adjustments		0	0	0	0	0	0	0	0
Off-System Wholesale Adjusted		9,807,242	612,220	26,400	9,168,622	8,110,896	497,436	268,269	292,021
a. Variable Production Expense	22	149,991,946	9,478,873	396,389	140,116,684	123,937,764	7,526,704	4,161,643	4,490,573
Adjustments		12,292,891	777,088	32,496	11,483,306	10,160,552	613,436	341,176	368,142
Variable Production Expense Adjusted		162,284,837	10,255,962	428,885	151,599,990	134,098,316	8,140,139	4,502,819	4,858,715
b. Fixed Production Expense	23	31,067,742	1,808,695	91,642	29,167,405	25,775,553	1,711,566	783,622	896,665
Adjustments		3,247,913	189,086	9,581	3,049,246	2,694,652	178,932	81,922	93,740
Fixed Production Expense Adjusted		34,315,655	1,997,781	101,223	32,216,651	28,470,204	1,890,498	865,544	990,405
c. Total On-System Production Expense		181,059,688	11,287,568	488,031	169,284,089	149,713,317	9,238,269	4,945,264	5,387,238
Adjustments		15,540,804	966,175	42,077	14,532,552	12,855,204	792,368	423,098	461,882
Total On-System Production Expense Adjusted		196,600,492	12,253,743	530,108	183,816,641	162,568,521	10,030,637	5,368,363	5,849,120
38. Transmission Expense	2	4,543,728	264,526	13,403	4,265,799	3,769,733	250,320	114,606	131,139
Adjustments		37,500	2,183	111	35,206	31,112	2,066	946	1,082
Transmission Expense Adjusted		4,581,227	266,709	13,513	4,301,005	3,800,845	252,386	115,552	132,222
39. Distribution Expense	3	20,290,886	81,521	3,809	20,205,557	18,213,875	1,071,276	497,775	422,631
Adjustments		-1,847,353	-7,422	-347	-1,839,584	-1,658,254	-97,533	-45,319	-38,478
Distribution Expense Adjusted		18,443,534	74,099	3,462	18,365,973	16,555,620	973,744	452,455	384,153
40. Customer Accounts Expense	59	8,741,274	156	52	8,741,067	7,703,565	533,278	278,395	225,829
Adjustments		136,449	2	1	136,446	120,251	8,324	4,346	3,525
Customer Accounts Expense Adjusted		8,877,724	158	53	8,877,513	7,823,816	541,603	282,741	229,354
41. Customer Assistance Expense	59	1,519,936	22	7	1,519,907	1,373,647	75,178	39,246	31,836
Adjustments		-272,375	0	0	-272,376	-275,253	1,479	772	626
Customer Assistance Expense Adjusted		1,247,560	22	7	1,247,530	1,098,393	76,657	40,018	32,462
42. Sales Expense	34	346,368	0	0	346,368	305,903	20,083	9,828	10,553
Adjustments		6,440	0	0	6,440	5,688	373	183	196
Sales Expense Adjusted		352,808	0	0	352,808	311,591	20,457	10,011	10,750
43. Subtotal		226,309,122	12,246,013	531,702	213,531,408	189,190,934	11,685,842	6,153,385	6,501,247
Less Off-System Wholesale		9,807,242	612,220	26,400	9,168,622	8,110,896	497,436	268,269	292,021
System Subtotal		216,501,880	11,633,793	505,302	204,362,785	181,080,038	11,188,405	5,885,115	6,209,226
%		100.0000	5.3735	0.2334	94.3931	83.6390	5.1678	2.7183	2.8680
Adjustments		13,601,465	960,939	41,842	12,598,684	11,078,747	707,078	384,025	428,834
System Subtotal Adjusted		230,103,345	12,594,731	547,144	216,961,470	192,158,786	11,895,483	6,269,141	6,638,060

	A	B	C	D	E	F	G	H	I
			On-System Wholesale			Retail			
	Basis of Allocation Reference	Total Company	Missouri	Kansas	Total	Missouri	Kansas	Oklahoma	Arkansas
44. Administrative and General Expenses:									
a. Research and Development	61	0	0	0	0	0	0	0	0
Adjustments									
Research and Development Adjusted		0	0	0	0	0	0	0	0
b. Franchise Requirements	61	0	0	0	0	0	0	0	0
Adjustments									
Franchise Requirements Adjusted		0	0	0	0	0	0	0	0
c. Regulatory Commission	61	1,167,587	12,751	671	1,154,165	1,003,560	106,308	8,705	35,591
Adjustments		-208,443			-208,443	-208,443			
Regulatory Commission Adjusted		959,144	12,751	671	945,722	795,117	106,308	8,705	35,591
d. Other Administrative & General	43	27,600,117	1,483,100	64,417	26,052,599	23,084,466	1,426,322	750,247	791,565
Adjustments		-1,040,541	-58,887	-2,558	-979,097	-861,246	-56,633	-29,789	-31,429
Other Administrative & General Adjusted		26,559,576	1,424,214	61,859	25,073,503	22,223,220	1,369,689	720,458	760,136
e. Total Administrative & General Expense		28,767,704	1,495,852	65,088	27,206,764	24,088,026	1,532,630	758,952	827,157
Adjustments		-1,248,984	-58,887	-2,558	-1,187,540	-1,069,689	-56,633	-29,789	-31,429
Total Administrative & General Adjusted		27,518,719	1,436,965	62,530	26,019,224	23,018,337	1,475,997	729,163	795,727
45. Total System Electric Operating Expense		245,269,584	13,129,644	570,390	231,569,549	205,168,064	12,721,035	6,644,067	7,036,383
Adjustments		12,352,481	902,052	39,284	11,411,145	10,009,058	650,445	354,237	397,405
Adjusted System Electric Operating Expense		257,622,064	14,031,696	609,674	242,980,694	215,177,122	13,371,480	6,998,304	7,433,787
Plus Off-System Wholesale		9,807,242	612,220	26,400	9,168,622	8,110,896	497,436	268,269	292,021
Total Adjusted System Electric Operating Expense		267,429,306	14,643,916	636,074	252,149,316	223,288,019	13,868,916	7,266,573	7,725,808
Depreciation and Amortization Expense:									
46. Production	1	11,152,501	649,274	32,897	10,470,330	9,252,744	614,407	281,299	321,879
Adjustments		700,065	40,756	2,065	657,243	580,813	38,568	17,658	20,205
Production Adjusted		11,852,565	690,030	34,962	11,127,573	9,833,557	652,974	298,957	342,084
47. Transmission	2	3,928,539	228,711	11,588	3,688,240	3,259,338	216,429	99,090	113,384
Adjustments		1,583,165	92,168	4,670	1,486,327	1,313,483	87,219	39,932	45,693
Transmission Adjusted		5,511,705	320,879	16,258	5,174,567	4,572,822	303,648	139,022	159,077
48. Distribution	24	19,152,783	76,787	3,561	19,072,435	17,189,671	1,012,350	470,754	399,660
Adjustments		1,640,373	95,499	4,839	1,540,035	1,475,061	34,937	16,246	13,792
Distribution Adjusted		20,793,156	172,286	8,400	20,612,470	18,664,731	1,047,287	487,000	413,453
49. General	5	2,198,512	75,956	3,833	2,118,723	1,889,278	118,915	54,790	55,740
Adjustments		654,000	38,074	1,929	613,997	562,011	26,943	12,414	12,629
General Adjusted		2,852,513	114,030	5,762	2,732,720	2,451,289	145,858	67,203	68,369
50. Amortization of Electric Plant	4	814,119	28,127	1,419	784,573	699,608	44,035	20,289	20,641
Adjustments		0	0	0	0	0	0	0	0
Amortization of Electric Plant Adjusted		814,119	28,127	1,419	784,573	699,608	44,035	20,289	20,641
51. Regulatory Plan Amortization	61	5,234,614			5,234,614	5,234,614			
Adjustments		5,234,614			5,234,614	5,234,614			
Amortization of Electric Plant Adjusted		10,469,228	0	0	10,469,228	10,469,228	0	0	0
52. Total Depreciation Expense		42,481,068	1,058,854	53,299	41,368,915	37,525,253	2,006,136	926,221	911,304
Adjustments		9,812,217	266,498	13,503	4,297,603	9,165,982	187,666	86,249	92,319
Total Depreciation Expense Adjusted		52,293,286	1,325,352	66,802	50,901,132	46,691,235	2,193,802	1,012,471	1,003,624

	A	B	C	D	E	F	G	H	I
			On-System Wholesale			Retail			
	Basis of Allocation Reference	Total Company	Missouri	Kansas	Total	Missouri	Kansas	Oklahoma	Arkansas
53. Taxes Other Than Income Taxes:									
a. Property Taxes	7	10,958,301	378,595	19,107	10,560,599	9,416,949	592,723	273,094	277,833
Adjustments		722,451	25,337	1,279	695,835	620,360	39,093	18,009	18,373
Property Taxes Adjusted		11,680,752	403,933	20,386	11,256,433	10,037,309	631,816	291,103	296,205
b. Payroll Taxes	43	2,321,564	124,750	5,418	2,191,396	1,941,734	119,974	63,106	66,582
Adjustments		242,619	11,547	502	230,571	207,461	11,105	5,841	6,163
Payroll Taxes Adjusted		2,564,184	136,297	5,920	2,421,967	2,149,195	131,079	68,948	72,745
c. Other Taxes	61	7,346,703	0	0	7,346,703	6,660,881	396,298	140,113	149,411
Adjustments		-6,363,093			-6,363,093	-6,363,093			
Other Taxes Adjusted		983,610	0	0	983,610	297,788	396,298	140,113	149,411
Total Taxes Other Than Income Taxes		20,626,568	503,345	24,525	20,098,698	18,019,563	1,108,995	476,314	493,826
Adjustments		-5,398,023	36,884	1,780	-5,436,688	-5,535,271	50,198	23,850	24,536
Total Taxes Other Than Income Taxes Adjusted		15,228,545	540,230	26,305	14,662,010	12,484,292	1,159,193	500,164	518,361
54. Less Loss on Disallowance of Plant	61	828,100	0	0	828,100	828,100	0	0	0
Adjustments		-828,100			-828,100	-828,100			
Less Loss on Disallowance of Plant Adjusted		0	0	0	0	0	0	0	0
55. Net Elec Operating Income Before Inc Tax		86,678,152	2,590,832	125,868	83,961,452	72,118,582	6,128,000	2,646,999	3,067,872
Less Off-System Wholesale		5,720,884	483,713	29,128	5,208,043	4,572,736	358,765	120,344	156,199
System Net Electric Operating Income		80,957,267	2,107,120	96,739	78,753,408	67,545,846	5,769,235	2,526,655	2,911,673
Adjustments		-14,351,874	-1,228,310	-55,726	-7,833,224	-11,158,034	-909,956	-474,248	-525,601
Net On-System Electric Operating Income Before Income Taxes Adjusted		66,605,393	878,809	41,013	70,920,184	56,387,812	4,859,279	2,052,407	2,386,073
56. State Income Taxes	63	2,685,026	80,256	3,899	2,600,871	2,234,015	189,827	81,996	95,033
Less Off-System Wholesale		177,216	14,984	902	161,329	141,649	11,113	3,728	4,839
System State Income Taxes		2,507,810	65,272	2,997	2,439,542	2,092,365	178,713	78,268	90,195
Adjustments		-103,019	-1,842	-89	-101,087	-92,666	-4,357	-1,882	-2,181
System State Income Taxes Adjusted		2,404,792	63,430	2,907	2,338,455	1,999,699	174,356	76,386	88,013
57. Federal Income Taxes	63	18,167,145	545,219	26,527	17,595,398	15,114,243	1,284,065	554,410	642,679
Less Off-System Wholesale		1,236,628	104,559	6,296	1,125,772	988,444	77,551	26,014	33,764
System Federal Income Taxes		16,930,517	440,660	20,231	16,469,626	14,125,799	1,206,515	528,397	608,915
Adjustments		-4,881,658	-135,609	-6,598	-4,739,451	-4,122,331	-319,376	-137,895	-159,849
System Federal Income Taxes Adjusted		12,048,859	305,051	13,633	11,730,174	10,003,467	887,138	390,502	449,066
58. Net Electric Operating Income		65,825,980	1,965,357	95,441	63,765,183	54,770,324	4,654,107	2,010,592	2,330,159
Less Off-System Wholesale		4,307,040	364,169	21,930	3,920,942	3,442,642	270,101	90,602	117,596
System Net Electric Operating Income		61,518,940	1,601,187	73,512	59,844,241	51,327,682	4,384,007	1,919,990	2,212,563
Adjustments (Includes Int on Cust Dep)		9,966,416	1,090,859	49,039	8,826,518	7,542,255	586,222	334,471	363,570
System Net Electic Operating Income Adjusted		51,552,524	510,328	24,473	51,017,723	43,785,427	3,797,785	1,585,519	1,848,993

	A	B	C	D	E	F	G	H	I
			On-System Wholesale			Retail			
	Basis of Allocation Reference	Total Company	Missouri	Kansas	Total	Missouri	Kansas	Oklahoma	Arkansas
59. Number of Electric Customers		165,512							
Less Off-System Wholesale		20							
Number of System Electric Customers	61	165,492	3	1	165,488	145,503	10,272	5,363	4,350
60. Off-System Wholesale:									
Revenues	23	15,528,126	1,095,932	55,528	14,376,666	12,683,632	856,201	388,613	448,219
Operating Expenses	23	9,807,242	612,220	26,400	9,168,622	8,110,896	497,436	268,269	292,021
Income Taxes	63	1,413,844	119,543	7,199	1,287,102	1,130,094	88,664	29,741	38,603
Net Operating Income		4,307,040	364,169	21,930	3,920,942	3,442,642	270,101	90,602	117,596

61. Assigned directly on basis of location

62. Intangible plant allocated to wholesale pertains to Stockton Line

63. Income taxes calculated by applying appropriate tax rates to taxable income by jurisdictions

The Empire District Electric Company
Allocation of Rate Base
13-Month Averages

	A	B	C	D	E	F
	Fuel	Other Production	Line Materials	Clearing Accts. (Electric)	Prepayments	Total
June-06	13,046,904	8,991,350	14,543,250	45,075	3,384,498	40,011,078
July-06	11,207,044	9,001,984	15,190,100	23,406	3,011,345	38,433,879
August-06	9,267,815	8,999,093	15,370,033	26,176	2,742,777	36,405,893
September-06	9,734,031	9,016,211	15,378,388	-31,164	4,117,698	38,215,164
October-06	10,773,638	9,009,583	15,239,488	-61,692	3,678,918	38,639,936
November-06	12,014,466	9,012,119	15,379,799	-101,359	2,353,442	38,658,468
December-06	12,213,322	9,043,749	15,017,561	53,297	3,212,302	39,540,230
January-07	11,457,218	9,105,681	15,763,281	636,741	3,167,273	40,130,195
February-07	11,994,124	9,090,846	16,075,431	1,246,318	3,009,953	41,416,673
March-07	14,949,950	9,090,309	16,760,219	121,669	2,471,587	43,393,732
April-07	12,797,337	9,082,607	16,779,964	97,199	2,115,004	40,872,112
May-07	14,837,551	9,105,015	17,383,338	82,582	3,387,358	44,795,844
June-07	14,856,713	9,078,437	16,739,799	73,449	3,237,997	43,986,395
13 Month Total	159,150,113	117,626,985	205,620,651	2,211,696	39,890,154	524,499,599
13 Month Average	12,242,316	9,048,230	15,816,973	170,130	3,068,473	40,346,123

The Empire District Electric Company
Allocation of Rate Base
12-Month Average - Peak

	A Total Company	B Missouri Wholesale	C Kansas Wholesale	D Total Retail	E Missouri Retail	F Kansas Retail	G Oklahoma Retail	H Arkansas Retail
July-06	1,159,000	71,000	3,800	1,084,200	955,300	66,000	28,500	34,400
August-06	1,133,000	69,000	3,700	1,060,300	926,800	68,000	30,200	35,300
September-06	854,000	56,200	2,500	795,300	699,100	43,900	24,100	28,200
October-06	875,000	56,100	2,600	816,300	714,100	53,100	20,600	28,500
November-06	902,000	45,900	2,800	853,300	755,400	53,400	22,800	21,700
December-06	1,030,000	53,800	2,800	973,400	864,800	54,900	24,300	29,400
January-07	1,030,000	63,200	3,000	963,800	843,800	61,800	29,400	28,800
February-07	1,059,000	51,400	2,900	1,004,700	897,000	60,000	24,300	23,400
March-07	767,000	47,200	2,300	717,500	632,200	43,000	19,600	22,700
April-07	727,000	36,700	1,900	688,400	622,300	35,700	15,500	14,900
May-07	843,000	51,400	2,400	789,200	696,900	36,000	27,100	29,200
June-07	944,000	57,300	2,700	884,000	786,500	48,000	19,200	30,300
13 Month Total	11,323,000	659,200	33,400	10,630,400	9,394,200	623,800	285,600	326,800
12 Month Average	943,583	54,933	2,783	885,867	782,850	51,983	23,800	27,233

The Empire District Electric Company
Allocation of Rate Base
12-Month Averages - Customers

	A Total Company	B Missouri Wholesale	C Kansas Wholesale	D Total Retail	E Missouri Retail	F Kansas Retail	G Oklahoma Retail	H Arkansas Retail
July-06	163,946	3	1	163,942	143,960	10,269	5,404	4,309
August-06	164,480	3	1	164,476	144,483	10,261	5,411	4,321
September-06	164,691	3	1	164,687	144,726	10,253	5,384	4,324
October-06	164,976	3	1	164,972	145,000	10,260	5,368	4,344
November-06	165,476	3	1	165,472	145,454	10,294	5,365	4,359
December-06	165,751	3	1	165,747	145,708	10,295	5,374	4,370
January-07	165,857	3	1	165,853	145,834	10,293	5,360	4,366
February-07	166,043	3	1	166,039	146,016	10,285	5,358	4,380
March-07	166,173	3	1	166,169	146,153	10,296	5,357	4,363
April-07	166,165	3	1	166,161	146,180	10,287	5,338	4,356
May-07	166,168	3	1	166,164	146,242	10,254	5,320	4,348
June-07	166,175	3	1	166,171	146,275	10,222	5,313	4,361
12 Month Total	1,985,901	36	12	1,985,853	1,746,031	123,269	64,352	52,201
12 Month Average	165,492	3	1	165,488	145,503	10,272	5,363	4,350

The Empire District Electric Company
Allocation of Rate Base
12-Month Ending - KWH Sales

	A Total Company	B Missouri Wholesale	C Kansas Wholesale	D Total Retail	E Missouri Retail	F Kansas Retail	G Oklahoma Retail	H Arkansas Retail
July-06	515,537,734	32,990,440	1,481,600	481,065,694	426,211,269	26,227,957	14,383,801	14,242,667
August-06	535,933,754	34,380,960	1,513,600	500,039,194	440,445,821	28,712,815	14,543,670	16,336,888
September-06	451,737,426	25,681,160	883,200	425,173,066	371,962,635	24,249,379	12,867,346	16,093,706
October-06	371,617,286	25,396,260	928,000	345,293,026	304,976,149	18,283,513	10,327,324	11,706,040
November-06	380,558,899	24,404,820	953,600	355,200,479	316,519,976	17,420,030	9,631,610	11,628,863
December-06	448,430,998	26,437,040	1,232,000	420,761,958	375,186,065	21,018,186	12,759,757	11,797,950
January-07	461,311,005	26,226,520	1,344,000	433,740,485	384,573,637	24,996,824	12,071,615	12,098,409
February-07	437,015,798	25,327,640	1,324,800	410,363,358	361,769,881	23,813,096	13,917,309	10,863,072
March-07	368,289,331	25,007,220	960,000	342,322,111	304,643,641	16,231,851	9,563,009	11,883,610
April-07	365,700,528	24,241,560	985,600	340,473,368	301,040,688	18,185,819	9,927,384	11,319,477
May-07	381,507,430	26,544,100	918,400	354,044,930	313,143,925	17,817,465	10,446,090	12,637,450
June-07	429,451,766	28,732,860	1,081,600	399,637,306	353,797,998	19,891,506	12,413,101	13,534,701
12 Month Total	5,147,091,955	325,370,580	13,606,400	4,808,114,975	4,254,271,685	256,848,441	142,852,016	154,142,833
Net 12 Month Total	5,147,091,955	325,370,580	13,606,400	4,808,114,975	4,254,271,685	256,848,441	142,852,016	154,142,833

The Empire District Electric Company
Allocation of Rate Base
12-Month Ending - City Franchise Taxes

	A Total Company	B Missouri Wholesale	C Kansas Wholesale	D Total Retail	E Missouri Retail	F Kansas Retail	G Oklahoma Retail	H Arkansas Retail
July-06	739,982	0	0	739,982	671,915	39,228	13,238	15,600
August-06	820,945	0	0	820,945	741,205	45,904	15,616	18,220
September-06	723,089	0	0	723,089	652,699	38,433	13,804	18,152
October-06	469,209	0	0	469,209	426,086	21,991	9,703	11,430
November-06	442,549	0	0	442,549	401,900	23,687	7,201	9,762
December-06	527,145	0	0	527,145	476,011	30,169	9,061	11,905
January-07	566,207	0	0	566,207	510,810	34,960	9,371	11,066
February-07	649,287	0	0	649,287	587,417	38,453	11,134	12,284
March-07	540,714	0	0	540,714	491,827	27,239	9,725	11,923
April-07	475,940	0	0	475,940	434,036	24,515	8,709	8,681
May-07	481,579	0	0	481,579	440,591	23,775	8,079	9,134
June-07	575,864	0	0	575,864	528,596	27,903	9,460	9,905
12 Month Total	7,012,510	0	0	7,012,510	6,363,093	376,256	125,100	148,061

The Empire District Electric Company
Allocation of Rate Base
12-Month Ending - Corporation Franchise Taxes

	A Total Company	B Missouri Wholesale	C Kansas Wholesale	D Total Retail	E Missouri Retail	F Kansas Retail	G Oklahoma Retail	H Arkansas Retail
July-06	26,868	0	0	26,868	24,000	1,671	1,117	81
August-06	26,868	0	0	26,868	24,000	1,671	1,117	81
September-06	26,868	0	0	26,868	24,000	1,671	1,117	81
October-06	26,868	0	0	26,868	24,000	1,671	1,117	81
November-06	26,868	0	0	26,868	24,000	1,671	1,117	81
December-06	27,963	0	0	27,963	24,000	1,671	2,216	76
January-07	28,628	0	0	28,628	25,631	1,667	1,250	80
February-07	28,628	0	0	28,628	25,631	1,667	1,250	80
March-07	28,628	0	0	28,628	25,631	1,667	1,250	80
April-07	28,533	0	0	28,533	25,631	1,667	1,155	80
May-07	28,734	0	0	28,734	25,631	1,674	1,155	274
June-07	28,734	0	0	28,734	25,631	1,674	1,155	274
12 Month Total	334,192	0	0	334,192	297,788	20,042	15,013	1,350

The Empire District Electric Company
Allocation of Rate Base
12-Month Ending - Regulatory Commission Expense

	A Total Company	B Missouri Wholesale	C Kansas Wholesale	D Total Retail	E Missouri Retail	F Kansas Retail	G Oklahoma Retail	H Arkansas Retail
July-06	106,030	3,958	208	101,864	71,648	11,919	0	18,296
August-06	67,765	-14,506	-763	83,034	71,648	9,815	0	1,571
September-06	83,902	1,924	101	81,877	71,759	6,456	2,092	1,571
October-06	86,871	2,375	125	84,371	71,648	11,152	0	1,571
November-06	82,427	2,375	125	79,927	71,648	6,708	0	1,571
December-06	84,302	2,375	125	81,802	71,648	6,456	2,127	1,571
January-07	110,942	2,375	125	108,442	94,864	11,972	35	1,571
February-07	108,999	2,375	125	106,499	94,472	10,455	0	1,571
March-07	107,091	2,375	125	104,591	94,472	6,456	2,092	1,571
April-07	112,573	2,375	125	110,073	96,512	11,976	0	1,585
May-07	107,300	2,375	125	104,800	96,740	6,489	0	1,571
June-07	109,386	2,375	125	106,886	96,500	6,456	2,359	1,571
12 Month Total	1,167,587	12,751	671	1,154,165	1,003,560	106,308	8,705	35,591

The Empire District Electric Company
Allocation of Rate Base
Other Direct Input Data

	A Total Company	B Missouri Wholesale	C Kansas Wholesale	D Total Retail	E Missouri Retail	F Kansas Retail	G Oklahoma Retail	H Arkansas Retail
Off-system fuel & purchased power -12-ME	9,807,242	612,220	26,400	9,168,622	8,110,896	497,436	268,269	292,021
Off-system fuel & purchased power -current month	1,268,190	73,831	3,741	1,190,618	1,052,162	69,866	31,988	36,602
On-system wholesale plant	2,400,868	2,293,700	107,167					
On-system wholesale plant - non-depreciable	13,263	11,916	1,347					
Customer deposits	7,211,058			7,211,058	6,478,038	313,009	209,624	210,387
Average off-system wholesale customers	20							
Off-system wholesale kwh's	359,157,000							
State income tax - 12-ME	2,685,026	80,256	3,899	2,600,871	2,234,015	189,827	81,996	95,033
State income tax - 12-ME - off-system *	177,216	14,984	902	161,329	141,649	11,113	3,728	4,839
Federal income tax - 12-ME	18,736,379	560,035	27,208	18,149,136	15,589,177	1,324,631	572,176	663,152
Federal income tax - 12-ME - off-system *	1,236,628	104,559	6,296	1,125,772	988,444	77,551	26,014	33,764
Deferred tax - federal *	11,107,686	289,106	13,273	10,805,307	9,267,581	791,564	346,668	399,494
Deferred in prior years - cr. *	-11,156,322	-290,372	-13,331	-10,852,619	-9,308,160	-795,030	-348,186	-401,243
Investment tax credit - amortization *	-520,598	-13,550	-622	-506,426	-434,355	-37,099	-16,248	-18,724