

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2011-0004
Date Prepared: February 23, 2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2011-0004

Jefferson City, Missouri

February 2011

The Empire District Electric Company
Case No. ER-2011-0004
Update 11-30-2010
Direct Filing through June 30, 2010
Revenue Requirement

Line Number	A Description	B 7.47% Return	C 7.71% Return	D 7.96% Return
1	Net Orig Cost Rate Base	\$953,459,257	\$953,459,257	\$953,459,257
2	Rate of Return	7.47%	7.71%	7.96%
3	Net Operating Income Requirement	\$71,185,268	\$73,540,312	\$75,885,822
4	Net Income Available	\$75,647,456	\$75,647,456	\$75,647,456
5	Additional Net Income Required	-\$4,462,188	-\$2,107,144	\$238,366
6	Income Tax Requirement			
7	Required Current Income Tax	\$24,587,928	\$26,055,301	\$27,516,735
8	Current Income Tax Available	\$27,368,214	\$27,368,214	\$27,368,214
9	Additional Current Tax Required	-\$2,780,286	-\$1,312,913	\$148,521
10	Revenue Requirement	-\$7,242,474	-\$3,420,057	\$386,887
11	Allowance for Uncertainty of Quantification of Plant Balances	\$4,000,000	\$4,000,000	\$4,000,000
12	Gross Revenue Requirement	-\$3,242,474	\$579,943	\$4,386,887

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,637,227,053
2	Less Accumulated Depreciation Reserve		\$517,559,544
3	Net Plant In Service		<u>\$1,119,667,509</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$7,188,875
6	Materials and Supplies		\$19,783,256
7	FAS 87 Regulatory Asset Tracker		\$1,782,616
8	Prepayments		\$4,149,827
9	FAS 106 Regulatory Asset Tracker		-\$2,123,156
10	Fuel Inventory		\$13,260,807
11	Gas Storage Inventory		\$0
12	Vegetation/Infrastructure Tracker ER-2010-0130		\$1,462,569
13	Vegation/Infrastructure Tracker ER-2011-0004		\$988,944
14	Regulatory Asset/Carrying Costs-Iatan 1		\$879,322
15	Regulatory Asset/Carrying Costs-Iatan 2		\$1,267,440
16	Regulatory Asset/Carrying Cost-Plum Point		\$42,774
17	Reg Asset/Demand Side Management		\$2,191,099
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$50,874,373</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	9.2740%	\$2,088,220
21	State Tax Offset	-10.5178%	-\$372,159
22	City Tax Offset	0.0000%	\$0
23	Interest Expense Offset	12.1726%	\$3,738,318
24	Customer Deposits		\$8,035,398
25	Customer Advances for Construction		\$7,480,761
26	Deferred Income Taxes-Accumulated		\$131,901,056
27	SWPA Capacity Loss Reimbursement		\$26,563,700
28	Regulatory Plan Amortization-Accumulated		\$29,478,539
29	Amortization of Electric Plant		<u>\$8,168,792</u>
30	TOTAL SUBTRACT FROM NET PLANT		<u>\$217,082,625</u>
31	Total Rate Base		<u><u>\$953,459,257</u></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	89.2075%	\$0	\$26,709
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	89.2075%	\$0	\$963,261
4	303.000	Miscellaneous Intangibles (Like 353)	\$17,522,783	P-4	\$1,539,584	\$19,062,367	89.2075%	\$0	\$17,005,061
5		TOTAL PLANT INTANGIBLE	\$18,632,521		\$1,539,584	\$20,172,105		\$0	\$17,995,031
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON- STEAM							
9	310.000	Land & Land Rights	\$378,433	P-9	\$0	\$378,433	83.3239%	\$0	\$315,325
10	311.000	Structures & Improvements	\$11,578,885	P-10	\$0	\$11,578,885	83.3239%	\$0	\$9,647,979
11	312.000	Boiler Plant Equipment	\$25,170,719	P-11	\$0	\$25,170,719	83.3239%	\$0	\$20,973,225
12	314.000	Turbogenerator Units	\$7,776,899	P-12	\$0	\$7,776,899	83.3239%	\$0	\$6,480,016
13	315.000	Accessory Electric Equipment	\$1,583,162	P-13	\$0	\$1,583,162	83.3239%	\$0	\$1,319,152
14	316.000	Misc. Power Plant Equipment	\$1,132,926	P-14	\$0	\$1,132,926	83.3239%	\$0	\$943,998
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$47,621,024		\$0	\$47,621,024		\$0	\$39,679,695
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$438,622	P-17	\$0	\$438,622	83.3239%	\$0	\$365,477
18	311.000	Structures and Improvements	\$13,837,827	P-18	\$0	\$13,837,827	83.3239%	\$0	\$11,530,217
19	312.300	Boiler Plant Equipment-Asbury	\$105,807,117	P-19	\$0	\$105,807,117	83.3239%	\$0	\$88,162,616
20	312.700	Unit Train	\$0	P-20	\$0	\$0	83.3239%	\$0	\$0
21	314.000	Turbogenerator Units-Asbury	\$21,992,440	P-21	\$0	\$21,992,440	83.3239%	\$0	\$18,324,959
22	315.000	Accessory Electric Equipment-Asbury	\$5,946,183	P-22	\$0	\$5,946,183	83.3239%	\$0	\$4,954,592
23	316.000	Misc. Power Plant Equipment-Asbury	\$2,153,829	P-23	\$0	\$2,153,829	83.3239%	\$0	\$1,794,654
24		TOTAL PRODUCTION - ASBURY - STEAM	\$150,176,018		\$0	\$150,176,018		\$0	\$125,132,515
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-Iatan	\$122,418	P-26	\$0	\$122,418	83.3239%	\$0	\$102,003
27	311.000	Structures & Improvements-Iatan	\$4,997,017	P-27	-\$1,559,088	\$3,437,929	83.3239%	\$0	\$2,864,617
28	312.000	Boiler Plant Equipment-Iatan	\$30,079,132	P-28	-\$9,384,799	\$20,694,333	83.3239%	\$0	\$17,243,325
29	312.000	Unit Train-Iatan	\$329,005	P-29	\$0	\$329,005	83.3239%	\$0	\$274,140
30	314.000	Turbogenerator Units-Iatan	\$0	P-30	\$0	\$0	83.3239%	\$0	\$0
31	315.000	Accessory Electric Equipment-Iatan	\$7,519,783	P-31	-\$2,346,199	\$5,173,584	83.3239%	\$0	\$4,310,832
32	316.000	Misc. Power Plant Equipment-Iatan	\$5,918,797	P-32	-\$1,846,686	\$4,072,111	83.3239%	\$0	\$3,393,042
33		TOTAL PRODUCTION - IATAN - STEAM	\$48,966,152		-\$15,136,772	\$33,829,380		\$0	\$28,187,959
34		IATAN 2							
35	311.000	Structures & Improvements-Iatan 2	\$24,493,992	P-35	-\$4,776,468	\$19,717,524	83.3239%	\$0	\$16,429,410
36	312.000	Boiler Plant Equipment-Iatan 2	\$109,529,740	P-36	-\$20,706,211	\$88,823,529	83.3239%	\$0	\$74,011,228
37	314.000	Turbogenerator Units-Iatan 2	\$18,254,957	P-37	-\$3,516,971	\$14,737,986	83.3239%	\$0	\$12,280,265
38	315.000	Accessory Electric Equipment-Iatan 2	\$18,254,957	P-38	-\$3,561,595	\$14,693,362	83.3239%	\$0	\$12,243,082
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$60,541,755	P-39	-\$9,494,522	\$51,047,233	83.3239%	\$0	\$42,534,545
40		TOTAL IATAN 2	\$231,075,401		-\$42,055,767	\$189,019,634		\$0	\$157,498,530
41		IATAN COMMON							
42	311.000	Structures & Improvements-Iatan Common	\$3,987,415	P-42	\$24,157	\$4,011,572	83.3239%	\$0	\$3,342,598
43	312.000	Boiler Plant Equipment-Iatan Common	\$34,073,806	P-43	-\$123,863	\$33,949,943	83.3239%	\$0	\$28,288,417
44	314.000	Turbogenerator Units-Iatan Common	\$0	P-44	\$0	\$0	83.3239%	\$0	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$4,329,743	P-45	-\$70,276	\$4,259,467	83.3239%	\$0	\$3,549,154
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$4,329,743	P-46	\$86,038	\$4,415,781	83.3239%	\$0	\$3,679,401
47		TOTAL IATAN COMMON	\$46,720,707		-\$83,944	\$46,636,763		\$0	\$38,859,570
48		PRODUCTION - PLUM POINT - STEAM							
49	311.000	Structures & Improvements-Plum Point	\$30,290,872	P-49	\$9,315	\$30,300,187	83.3239%	\$0	\$25,247,298
50	312.000	Boiler Plant Equipment-Plum Point	\$47,080,872	P-50	-\$2,524,034	\$44,556,838	83.3239%	\$0	\$37,126,495
51	312.000	Unit Train-Plum Point	\$2,564,974	P-51	\$0	\$2,564,974	83.3239%	\$0	\$2,137,236
52	314.000	Turbogenerator Units-Plum Point	\$9,949,668	P-52	\$1,281	\$9,950,949	83.3239%	\$0	\$8,291,519

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53	315.000	Accessory Electric Equipment-Plum Point	\$6,964,768	P-53	\$897	\$6,965,665	83.3239%	\$0	\$5,804,064
54	316.000	Misc. Power Plant Equipment-Plum Point	\$6,857,293	P-54	\$833	\$6,858,126	83.3239%	\$0	\$5,714,458
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$103,708,447		-\$2,511,708	\$101,196,739		\$0	\$84,321,070
56		TOTAL STEAM PRODUCTION	\$628,267,749		-\$59,788,191	\$568,479,558		\$0	\$473,679,339
57		NUCLEAR PRODUCTION							
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
59		HYDRAULIC PRODUCTION							
60		PRODUCTIONT - OZARK BEACH - HYDRO							
61	330.000	Land & Land Rights-Ozark	\$226,488	P-61	\$0	\$226,488	83.3239%	\$0	\$188,719
62	331.000	Structures & Improvements-Ozark	\$677,760	P-62	\$0	\$677,760	83.3239%	\$0	\$564,736
63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,659,792	P-63	\$0	\$1,659,792	83.3239%	\$0	\$1,383,003
64	333.000	Water Wheels, Turbines & Generators	\$1,652,557	P-64	\$0	\$1,652,557	83.3239%	\$0	\$1,376,975
65	334.000	Accessory Electric Equipment	\$1,271,564	P-65	\$0	\$1,271,564	83.3239%	\$0	\$1,059,517
66	335.000	Misc. Power Plant Equipment-Ozark	\$371,952	P-66	\$0	\$371,952	83.3239%	\$0	\$309,925
67		TOTAL PRODUCTIONT - OZARK BEACH - HYDRO	\$5,860,113		\$0	\$5,860,113		\$0	\$4,882,875
68		TOTAL HYDRAULIC PRODUCTION	\$5,860,113		\$0	\$5,860,113		\$0	\$4,882,875
69		OTHER PRODUCTION							
70		PRODUCTION - ENERGY CENTER							
71	340.000	Land & Land Rights-Energy	\$163,097	P-71	\$0	\$163,097	83.3239%	\$0	\$135,899
72	341.000	Structures & Improvements-Energy	\$1,961,576	P-72	\$0	\$1,961,576	83.3239%	\$0	\$1,634,462
73	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,679,645	P-73	\$0	\$1,679,645	83.3239%	\$0	\$1,399,546
74	343.000	Prime Movers-Energy	\$28,910,071	P-74	\$0	\$28,910,071	83.3239%	\$0	\$24,088,999
75	344.000	Generators-Energy	\$4,534,432	P-75	\$0	\$4,534,432	83.3239%	\$0	\$3,778,266
76	345.000	Accessory Electric Equipment-Energy	\$2,091,865	P-76	\$0	\$2,091,865	83.3239%	\$0	\$1,743,024
77	346.000	Misc. Power Plant Equipment-Energy	\$1,523,834	P-77	\$0	\$1,523,834	83.3239%	\$0	\$1,269,718
78		TOTAL PRODUCTION - ENERGY CENTER	\$40,864,520		\$0	\$40,864,520		\$0	\$34,049,914
79		PRODUCTION - ENERGY CENTER FT8							
80	341.000	Structures & Improvements-FT8	\$1,107,790	P-80	\$0	\$1,107,790	83.3239%	\$0	\$923,054
81	342.000	Fuel Holders, Producers, & Access.-FT8	\$1,390,886	P-81	\$0	\$1,390,886	83.3239%	\$0	\$1,158,940
82	343.000	Prime Movers-FT8	\$46,538,833	P-82	\$0	\$46,538,833	83.3239%	\$0	\$38,777,971
83	344.000	Generators-FT8	\$531,753	P-83	\$0	\$531,753	83.3239%	\$0	\$443,077
84	345.000	Accessory Electric Equipment-FT8	\$3,381,055	P-84	\$0	\$3,381,055	83.3239%	\$0	\$2,817,227
85	346.000	Misc. Power Plant Equipment-FT8	\$1,049,438	P-85	\$0	\$1,049,438	83.3239%	\$0	\$874,433
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$53,999,755		\$0	\$53,999,755		\$0	\$44,994,702
87		PRODUCTION - RIVERTON - OTHER							
88	341.000	Structures & Improvements-Riverton	\$977,547	P-88	\$0	\$977,547	83.3239%	\$0	\$814,530
89	342.000	Fuel Holders, Producers, & Access.-Riverton	\$1,413,776	P-89	\$0	\$1,413,776	83.3239%	\$0	\$1,178,013
90	343.000	Prime Movers-Riverton	\$22,647,967	P-90	\$0	\$22,647,967	83.3239%	\$0	\$18,871,169
91	344.000	Generators-Riverton	\$13,466,633	P-91	\$0	\$13,466,633	83.3239%	\$0	\$11,220,924
92	345.000	Accessory Electric Equipment-Riverton	\$11,079,331	P-92	\$0	\$11,079,331	83.3239%	\$0	\$9,231,731
93	346.000	Misc. Power Plant Equipment-Riverton	\$1,570,252	P-93	\$0	\$1,570,252	83.3239%	\$0	\$1,308,395
94		TOTAL PRODUCTION - RIVERTON - OTHER	\$51,155,506		\$0	\$51,155,506		\$0	\$42,624,762
95		PRODUCTION - STATE LINE C - OTHER							
96	340.000	Land & Land Rights-State C	\$850,260	P-96	\$0	\$850,260	83.3239%	\$0	\$708,470
97	341.000	Structures & Improvements-State C	\$10,530,129	P-97	\$0	\$10,530,129	83.3239%	\$0	\$8,774,114

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98	342.000	Fuel Holders, Producers, & Access.-State C	\$2,332,382	P-98	\$0	\$2,332,382	83.3239%	\$0	\$1,943,432
99	343.000	Prime Movers-State C	\$105,416,516	P-99	\$0	\$105,416,516	83.3239%	\$0	\$87,837,152
100	344.000	Generators-State C	\$28,417,698	P-100	\$0	\$28,417,698	83.3239%	\$0	\$23,678,734
101	345.000	Accessory Electric Equipment-State C	\$11,132,359	P-101	\$0	\$11,132,359	83.3239%	\$0	\$9,275,916
102	346.000	Misc. Power Plant Equipment-State C	\$2,847,421	P-102	\$0	\$2,847,421	83.3239%	\$0	\$2,372,582
103		TOTAL PRODUCTION - STATE LINE C - OTHER	\$161,526,765		\$0	\$161,526,765		\$0	\$134,590,400
104		PRODUCTION - STATE LINE S - OTHER							
105	340.000	Land & Land Rights-State S	\$11,897	P-105	\$0	\$11,897	83.3239%	\$0	\$9,913
106	341.000	Structures & Improvements-State S	\$1,103,838	P-106	\$0	\$1,103,838	83.3239%	\$0	\$919,761
107	342.000	Fuel Holders, Producers, & Access.-State S	\$3,230,198	P-107	\$0	\$3,230,198	83.3239%	\$0	\$2,691,527
108	343.000	Prime Movers-State S	\$26,221,740	P-108	\$0	\$26,221,740	83.3239%	\$0	\$21,848,976
109	344.000	Generators-State S	\$7,178,570	P-109	\$0	\$7,178,570	83.3239%	\$0	\$5,981,464
110	345.000	Accessory Electric Equipment-State S	\$2,892,158	P-110	\$0	\$2,892,158	83.3239%	\$0	\$2,409,859
111	346.000	Misc. Power Plant Equipment-State S	\$1,049,878	P-111	\$0	\$1,049,878	83.3239%	\$0	\$874,799
112		TOTAL PRODUCTION - STATE LINE S - OTHER	\$41,688,279		\$0	\$41,688,279		\$0	\$34,736,299
113		TOTAL OTHER PRODUCTION	\$349,234,825		\$0	\$349,234,825		\$0	\$290,996,077
114		TOTAL PRODUCTION PLANT	\$983,362,687		-\$59,788,191	\$923,574,496		\$0	\$769,558,291
115		TRANSMISSION PLANT							
116	350.000	Land - TP	\$11,078,696	P-116	\$0	\$11,078,696	83.3239%	\$0	\$9,231,202
117	352.000	Structures & Improvements - TP	\$2,354,612	P-117	\$0	\$2,354,612	83.3239%	\$0	\$1,961,955
118	352.010	Structures & Improvements IATAN	\$23,013	P-118	\$0	\$23,013	83.3239%	\$0	\$19,175
119	353.000	Station Equipment - TP	\$97,454,503	P-119	\$0	\$97,454,503	83.3239%	\$0	\$81,202,893
120	353.010	Station Equip - IATAN	\$658,782	P-120	\$0	\$658,782	83.3239%	\$0	\$548,923
121	354.000	Towers and Fixtures - TP	\$799,508	P-121	\$0	\$799,508	83.3239%	\$0	\$666,181
122	355.000	Poles and Fixtures - TP	\$41,313,715	P-122	\$0	\$41,313,715	83.3239%	\$0	\$34,424,199
123	356.000	Overhead Conductors & Devices - TP	\$65,375,352	P-123	\$0	\$65,375,352	83.3239%	\$0	\$54,473,293
124		TOTAL TRANSMISSION PLANT	\$219,058,181		\$0	\$219,058,181		\$0	\$182,527,821
125		DISTRIBUTION PLANT							
126	360.000	Land - DP	\$2,392,220	P-126	\$0	\$2,392,220	90.2810%	\$0	\$2,159,720
127	361.000	Structures & Improvements - DP	\$9,774,481	P-127	\$0	\$9,774,481	90.2810%	\$0	\$8,824,499
128	362.000	Station Equipment - DP	\$78,268,973	P-128	\$0	\$78,268,973	90.2810%	\$0	\$70,662,012
129	364.000	Poles, Towers, & Fixtures - DP	\$143,443,734	P-129	\$0	\$143,443,734	90.2810%	\$0	\$129,502,437
130	365.000	Overhead Conductors & Devices - DP	\$152,112,888	P-130	\$0	\$152,112,888	90.2810%	\$0	\$137,329,036
131	366.000	Underground Conduit - DP	\$30,021,231	P-131	\$0	\$30,021,231	90.2810%	\$0	\$27,103,468
132	367.000	Underground Conductors & Devices - DP	\$53,807,622	P-132	\$0	\$53,807,622	90.2810%	\$0	\$48,578,059
133	368.000	Line Transformers - DP	\$91,814,071	P-133	\$0	\$91,814,071	90.2810%	\$0	\$82,890,661
134	369.000	Services- DP	\$67,288,538	P-134	\$0	\$67,288,538	90.2810%	\$0	\$60,748,765
135	370.000	Meters - DP	\$19,008,018	P-135	\$0	\$19,008,018	90.2810%	\$0	\$17,160,629
136	371.000	Meter Installations - DP	\$15,896,773	P-136	\$0	\$15,896,773	90.2810%	\$0	\$14,351,766
137	373.000	Street Lighting and Signal Systems - DP	\$15,673,856	P-137	\$0	\$15,673,856	90.2810%	\$0	\$14,150,514
138		TOTAL DISTRIBUTION PLANT	\$679,502,405		\$0	\$679,502,405		\$0	\$613,461,566
139		GENERAL PLANT							
140	389.000	Land and Land Rights - GP	\$679,466	P-140	-\$46,405	\$633,061	89.2075%	\$0	\$564,738
141	390.000	Structures & Improvements - GP	\$9,350,568	P-141	-\$721,889	\$8,628,679	89.2075%	\$0	\$7,697,429
142	391.000	Office Furniture & Equipment - GP	\$4,107,022	P-142	-\$262,260	\$3,844,762	89.2075%	\$0	\$3,429,816
143	391.010	Computer Equipment	\$11,750,909	P-143	-\$458,579	\$11,292,330	89.2075%	\$0	\$10,073,605
144	392.000	Transportation Equipment - GP	\$8,667,246	P-144	\$0	\$8,667,246	89.2075%	\$0	\$7,731,833
145	393.000	Stores Equipment - GP	\$443,274	P-145	\$0	\$443,274	89.2075%	\$0	\$395,434
146	394.000	Tools, Shop, & Garage Equipment- GP	\$4,204,199	P-146	\$0	\$4,204,199	89.2075%	\$0	\$3,750,461
147	395.000	Laboratory Equipment	\$950,671	P-147	\$0	\$950,671	89.2075%	\$0	\$848,070
148	396.000	Power Operated Equipment - GP	\$11,967,804	P-148	\$0	\$11,967,804	89.2075%	\$0	\$10,676,179
149	397.000	Communication Equipment - GP	\$10,282,737	P-149	-\$511,275	\$9,771,462	89.2075%	\$0	\$8,716,877
150	398.000	Miscellaneous Equipment - GP	\$213,432	P-150	-\$12,574	\$200,858	89.2075%	\$0	\$179,180
151		TOTAL GENERAL PLANT	\$62,617,328		-\$2,012,982	\$60,604,346		\$0	\$54,063,622

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
152		INCENTIVE COMPENSATION CAPITALIZATION							
153		Compensation Employee Stock Purchase Plan	-\$220,229	P-153	-\$234,956	-\$455,185	83.3239%	\$0	-\$379,278
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$220,229		-\$234,956	-\$455,185		\$0	-\$379,278
155		TOTAL PLANT IN SERVICE	<u>\$1,962,952,893</u>		<u>-\$60,496,545</u>	<u>\$1,902,456,348</u>		<u>\$0</u>	<u>\$1,637,227,053</u>

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-4	Miscellaneous Intangibles (Like 353)	303.000		\$1,539,584		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$1,539,584		\$0	
P-27	Structures & Improvements-latan	311.000		-\$1,559,088		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		-\$392,097		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$1,166,991		\$0	
P-28	Boiler Plant Equipment-latan	312.000		-\$9,384,799		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		-\$2,360,193		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$7,024,606		\$0	
P-31	Accessory Electric Equipment-latan	315.000		-\$2,346,199		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		-\$590,048		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$1,756,151		\$0	
P-32	Misc. Power Plant Equipment-latan	316.000		-\$1,846,686		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		-\$464,425		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$1,382,261		\$0	
P-35	Structures & Improvements-latan 2	311.000		-\$4,776,468		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$2,396,158		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$2,380,310		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-36	Boiler Plant Equipment-latan 2	312.000		-\$20,706,211		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$10,062,181		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$10,644,030		\$0	
P-37	Turbogenerator Units-latan 2	314.000		-\$3,516,971		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$1,742,966		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$1,774,005		\$0	
P-38	Accessory Electric Equipment-latan 2	315.000		-\$3,561,595		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$1,787,590		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$1,774,005		\$0	
P-39	Misc. Power Plant Equipment-latan 2	316.000		-\$9,494,522		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		-\$3,611,113		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$5,883,409		\$0	
P-42	Structures & Improvements-latan Common	311.000		\$24,157		\$0
	1. Adjustment to restate latan Common balance as of October 31, 2010. (McMellen)		\$102,314		\$0	
	2. To reflect latan Common disallowances at October 31, 2010. (Hyneman)		-\$78,157		\$0	
P-43	Boiler Plant Equipment-latan Common	312.000		-\$123,863		\$0
	1. Adjustment to restate latan Common balance as of October 31, 2010. (McMellen)		\$423,235		\$0	
	2. To reflect latan Common disallowances at October 31, 2010. (Hyneman)		-\$547,098		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-45	Accessory Electric Equipment-latan Common	315.000		-\$70,276		\$0
	1. Adjustment to restate latan Common balance as of October 31, 2010. (McMellen)		\$86,038		\$0	
	2. To reflect latan Common disallowances at October 31, 2010. (Hyneman)		-\$156,314		\$0	
P-46	Misc. Power Plant Equipment-latan Common	316.000		\$86,038		\$0
	1. Adjustment to restate latan Common balance as of October 31, 2010. (McMellen)		\$86,038		\$0	
P-49	Structures & Improvements-Plum Point	311.000		\$9,315		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$9,315		\$0	
P-50	Boiler Plant Equipment-Plum Point	312.000		-\$2,524,034		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		-\$2,520,354		\$0	
	2. To reflect Plum Point disallowances at October 31, 2010. (Hyneman)		-\$3,680		\$0	
P-52	Turbogenerator Units-Plum Point	314.000		\$1,281		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$1,281		\$0	
P-53	Accessory Electric Equipment-Plum Point	315.000		\$897		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$897		\$0	
P-54	Misc. Power Plant Equipment-Plum Point	316.000		\$833		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$833		\$0	
P-140	Land and Land Rights - GP	389.000		-\$46,405		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. Adjustment to exclude gas portion (McMellen)		-\$46,405		\$0	
P-141	Structures & Improvements - GP	390.000		-\$721,889		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$721,889		\$0	
P-142	Office Furniture & Equipment - GP	391.000		-\$262,260		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$262,260		\$0	
P-143	Computer Equipment	391.010		-\$458,579		\$0
	1. Adjustment to exclude gas portion. (McMellen)		-\$458,579		\$0	
P-149	Communication Equipment - GP	397.000		-\$511,275		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$511,275		\$0	
P-150	Miscellaneous Equipment - GP	398.000		-\$12,574		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$12,574		\$0	
P-153	Compensation Employee Stock Purchase Plan			-\$234,956		\$0
	1. To remove capitalized portion of Employee Stock Purchase Plan Compensation (McMellen)		-\$217,521		\$0	
	2. To remove capitalized portion of incentive bonus plan (McMellen)		-\$17,435		\$0	
Total Plant Adjustments				-\$60,496,545		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$26,709	0.00%	\$0
3	302.000	Franchises and Consents	\$963,261	0.00%	\$0
4	303.000	Miscellaneous Intangibles (Like 353)	\$17,005,061	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$17,995,031		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		PRODUCTION - RIVERTON- STEAM			
9	310.000	Land & Land Rights	\$315,325	0.0000%	\$0
10	311.000	Structures & Improvements	\$9,647,979	1.0500%	\$101,304
11	312.000	Boiler Plant Equipment	\$20,973,225	1.8600%	\$390,102
12	314.000	Turbogenerator Units	\$6,480,016	1.5900%	\$103,032
13	315.000	Accessory Electric Equipment	\$1,319,152	1.7900%	\$23,613
14	316.000	Misc. Power Plant Equipment	\$943,998	1.9600%	\$18,502
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$39,679,695		\$636,553
16		PRODUCTION - ASBURY - STEAM			
17	310.000	Land and Land Rights	\$365,477	0.0000%	\$0
18	311.000	Structures and Improvements	\$11,530,217	1.0600%	\$122,220
19	312.300	Boiler Plant Equipment-Asbury	\$88,162,616	1.8700%	\$1,648,641
20	312.700	Unit Train	\$0	0.0000%	\$0
21	314.000	Turbogenerator Units-Asbury	\$18,324,959	1.6000%	\$293,199
22	315.000	Accessory Electric Equipment-Asbury	\$4,954,592	1.7900%	\$88,687
23	316.000	Misc. Power Plant Equipment-Asbury	\$1,794,654	1.9500%	\$34,996
24		TOTAL PRODUCTION - ASBURY - STEAM	\$125,132,515		\$2,187,743
25		PRODUCTION - IATAN - STEAM			
26	310.000	Land & Land Rights-latan	\$102,003	0.0000%	\$0
27	311.000	Structures & Improvements-latan	\$2,864,617	1.0600%	\$30,365
28	312.000	Boiler Plant Equipment-latan	\$17,243,325	1.8900%	\$325,899
29	312.000	Unit Train-latan	\$274,140	0.0000%	\$0
30	314.000	Turbogenerator Units-latan	\$0	1.6200%	\$0
31	315.000	Accessory Electric Equipment-latan	\$4,310,832	1.8100%	\$78,026
32	316.000	Misc. Power Plant Equipment-latan	\$3,393,042	1.9500%	\$66,164
33		TOTAL PRODUCTION - IATAN - STEAM	\$28,187,959		\$500,454
34		IATAN 2			
35	311.000	Structures & Improvements-latan 2	\$16,429,410	1.7700%	\$290,801
36	312.000	Boiler Plant Equipment-latan 2	\$74,011,228	1.7700%	\$1,309,999
37	314.000	Turbogenerator Units-latan 2	\$12,280,265	1.7700%	\$217,361
38	315.000	Accessory Electric Equipment-latan 2	\$12,243,082	1.7700%	\$216,703

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$42,534,545	1.7700%	\$752,861
40		TOTAL IATAN 2	\$157,498,530		\$2,787,725
41		IATAN COMMON			
42	311.000	Structures & Improvements-Iatan Common	\$3,342,598	1.6500%	\$55,153
43	312.000	Boiler Plant Equipment-Iatan Common	\$28,288,417	1.8100%	\$512,020
44	314.000	Turbogenerator Units-Iatan Common	\$0	0.0000%	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$3,549,154	1.7800%	\$63,175
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$3,679,401	1.8200%	\$66,965
47		TOTAL IATAN COMMON	\$38,859,570		\$697,313
48		PRODUCTION - PLUM POINT - STEAM			
49	311.000	Structures & Improvements-Plum Point	\$25,247,298	1.7700%	\$446,877
50	312.000	Boiler Plant Equipment-Plum Point	\$37,126,495	1.7700%	\$657,139
51	312.000	Unit Train-Plum Point	\$2,137,236	0.0000%	\$0
52	314.000	Turbogenerator Units-Plum Point	\$8,291,519	1.7700%	\$146,760
53	315.000	Accessory Electric Equipment-Plum Point	\$5,804,064	1.7700%	\$102,732
54	316.000	Misc. Power Plant Equipment-Plum Point	\$5,714,458	1.7700%	\$101,146
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$84,321,070		\$1,454,654
56		TOTAL STEAM PRODUCTION	\$473,679,339		\$8,264,442
57		NUCLEAR PRODUCTION			
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0
59		HYDRAULIC PRODUCTION			
60		PRODUCTION - OZARK BEACH - HYDRO			
61	330.000	Land & Land Rights-Ozark	\$188,719	0.0000%	\$0
62	331.000	Structures & Improvements-Ozark	\$564,736	1.6600%	\$9,375
63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,383,003	1.6700%	\$23,096
64	333.000	Water Wheels, Turbines & Generators	\$1,376,975	1.4700%	\$20,242
65	334.000	Accessory Electric Equipment	\$1,059,517	1.4400%	\$15,257
66	335.000	Misc. Power Plant Equipment-Ozark	\$309,925	2.4400%	\$7,562
67		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$4,882,875		\$75,532
68		TOTAL HYDRAULIC PRODUCTION	\$4,882,875		\$75,532

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
69		OTHER PRODUCTION			
70		PRODUCTION - ENERGY CENTER			
71	340.000	Land & Land Rights-Energy	\$135,899	0.0000%	\$0
72	341.000	Structures & Improvements-Energy	\$1,634,462	1.8200%	\$29,747
73	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,399,546	3.8500%	\$53,883
74	343.000	Prime Movers-Energy	\$24,088,999	1.9200%	\$462,509
75	344.000	Generators-Energy	\$3,778,266	1.8200%	\$68,764
76	345.000	Accessory Electric Equipment-Energy	\$1,743,024	3.5700%	\$62,226
77	346.000	Misc. Power Plant Equipment-Energy	\$1,269,718	4.0000%	\$50,789
78		TOTAL PRODUCTION - ENERGY CENTER	\$34,049,914		\$727,918
79		PRODUCTION - ENERGY CENTER FT8			
80	341.000	Structures & Improvements-FT8	\$923,054	1.8200%	\$16,800
81	342.000	Fuel Holders, Producers, & Access.-FT8	\$1,158,940	3.8500%	\$44,619
82	343.000	Prime Movers-FT8	\$38,777,971	1.9200%	\$744,537
83	344.000	Generators-FT8	\$443,077	1.8200%	\$8,064
84	345.000	Accessory Electric Equipment-FT8	\$2,817,227	3.5700%	\$100,575
85	346.000	Misc. Power Plant Equipment-FT8	\$874,433	3.9900%	\$34,890
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$44,994,702		\$949,485
87		PRODUCTION - RIVERTON - OTHER			
88	341.000	Structures & Improvements-Riverton	\$814,530	1.8200%	\$14,824
89	342.000	Fuel Holders, Producers, & Access.-Riverton	\$1,178,013	3.8500%	\$45,354
90	343.000	Prime Movers-Riverton	\$18,871,169	1.9200%	\$362,326
91	344.000	Generators-Riverton	\$11,220,924	1.8200%	\$204,221
92	345.000	Accessory Electric Equipment-Riverton	\$9,231,731	3.5700%	\$329,573
93	346.000	Misc. Power Plant Equipment-Riverton	\$1,308,395	4.0000%	\$52,336
94		TOTAL PRODUCTION - RIVERTON - OTHER	\$42,624,762		\$1,008,634
95		PRODUCTION - STATE LINE C - OTHER			
96	340.000	Land & Land Rights-State C	\$708,470	0.0000%	\$0
97	341.000	Structures & Improvements-State C	\$8,774,114	2.8600%	\$250,940
98	342.000	Fuel Holders, Producers, & Access.-State C	\$1,943,432	2.8600%	\$55,582
99	343.000	Prime Movers-State C	\$87,837,152	2.8600%	\$2,512,143
100	344.000	Generators-State C	\$23,678,734	2.8600%	\$677,212
101	345.000	Accessory Electric Equipment-State C	\$9,275,916	2.8600%	\$265,291
102	346.000	Misc. Power Plant Equipment-State C	\$2,372,582	2.8500%	\$67,619

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
103		TOTAL PRODUCTION - STATE LINE C - OTHER	\$134,590,400		\$3,828,787
104		PRODUCTION - STATE LINE S - OTHER			
105	340.000	Land & Land Rights-State S	\$9,913	0.0000%	\$0
106	341.000	Structures & Improvements-State S	\$919,761	1.8200%	\$16,740
107	342.000	Fuel Holders, Producers, & Access.-State S	\$2,691,527	3.8500%	\$103,624
108	343.000	Prime Movers-State S	\$21,848,976	1.9300%	\$421,685
109	344.000	Generators-State S	\$5,981,464	1.8200%	\$108,863
110	345.000	Accessory Electric Equipment-State S	\$2,409,859	3.5700%	\$86,032
111	346.000	Misc. Power Plant Equipment-State S	\$874,799	3.9900%	\$34,904
112		TOTAL PRODUCTION - STATE LINE S - OTHER	\$34,736,299		\$771,848
113		TOTAL OTHER PRODUCTION	\$290,996,077		\$7,286,672
114		TOTAL PRODUCTION PLANT	\$769,558,291		\$15,626,646
115		TRANSMISSION PLANT			
116	350.000	Land - TP	\$9,231,202	0.00%	\$0
117	352.000	Structures & Improvements - TP	\$1,961,955	2.09%	\$41,005
118	352.010	Structures & Improvements IATAN	\$19,175	2.0900%	\$401
119	353.000	Station Equipment - TP	\$81,202,893	2.20%	\$1,786,464
120	353.010	Station Equip - IATAN	\$548,923	2.20%	\$12,076
121	354.000	Towers and Fixtures - TP	\$666,181	1.92%	\$12,791
122	355.000	Poles and Fixtures - TP	\$34,424,199	3.33%	\$1,146,326
123	356.000	Overhead Conductors & Devices - TP	\$54,473,293	2.15%	\$1,171,176
124		TOTAL TRANSMISSION PLANT	\$182,527,821		\$4,170,239
125		DISTRIBUTION PLANT			
126	360.000	Land - DP	\$2,159,720	0.00%	\$0
127	361.000	Structures & Improvements - DP	\$8,824,499	2.08%	\$183,550
128	362.000	Station Equipment - DP	\$70,662,012	1.89%	\$1,335,512
129	364.000	Poles, Towers, & Fixtures - DP	\$129,502,437	4.35%	\$5,633,356
130	365.000	Overhead Conductors & Devices - DP	\$137,329,036	3.77%	\$5,177,305
131	366.000	Underground Conduit - DP	\$27,103,468	3.92%	\$1,062,456
132	367.000	Underground Conductors & Devices - DP	\$48,578,059	3.59%	\$1,743,952
133	368.000	Line Transformers - DP	\$82,890,661	2.78%	\$2,304,360
134	369.000	Services- DP	\$60,748,765	5.00%	\$3,037,438
135	370.000	Meters - DP	\$17,160,629	2.27%	\$389,546
136	371.000	Meter Installations - DP	\$14,351,766	5.80%	\$832,402
137	373.000	Street Lighting and Signal Systems - DP	\$14,150,514	3.13%	\$442,911
138		TOTAL DISTRIBUTION PLANT	\$613,461,566		\$22,142,788
139		GENERAL PLANT			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
140	389.000	Land and Land Rights - GP	\$564,738	0.00%	\$0
141	390.000	Structures & Improvements - GP	\$7,697,429	2.75%	\$211,679
142	391.000	Office Furniture & Equipment - GP	\$3,429,816	5.00%	\$171,491
143	391.010	Computer Equipment	\$10,073,605	10.00%	\$1,007,361
144	392.000	Transportation Equipment - GP	\$7,731,833	7.08%	\$547,414
145	393.000	Stores Equipment - GP	\$395,434	3.17%	\$12,535
146	394.000	Tools, Shop, & Garage Equipment- GP	\$3,750,461	4.50%	\$168,771
147	395.000	Laboratory Equipment	\$848,070	2.63%	\$22,304
148	396.000	Power Operated Equipment - GP	\$10,676,179	6.33%	\$675,802
149	397.000	Communication Equipment - GP	\$8,716,877	4.00%	\$348,675
150	398.000	Miscellaneous Equipment - GP	\$179,180	4.55%	\$8,153
151		TOTAL GENERAL PLANT	\$54,063,622		\$3,174,185
152		INCENTIVE COMPENSATION CAPITALIZATION			
153		Compensation Employee Stock Purchase Plan	-\$379,278	0.00%	\$0
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$379,278		\$0
155		Total Depreciation	<u>\$1,637,227,053</u>		<u>\$45,113,858</u>

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Direct Filing through June 30, 2010
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	89.2075%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	89.2075%	\$0	\$0
4	303.000	Miscellaneous Intangibles (Like 353)	\$0	R-4	\$0	\$0	89.2075%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON- STEAM							
9	310.000	Land & Land Rights	\$0	R-9	\$0	\$0	83.3239%	\$0	\$0
10	311.000	Structures & Improvements	\$3,247,455	R-10	\$0	\$3,247,455	83.3239%	\$0	\$2,705,906
11	312.000	Boiler Plant Equipment	\$17,456,529	R-11	\$0	\$17,456,529	83.3239%	\$0	\$14,545,461
12	314.000	Turbogenerator Units	\$6,560,903	R-12	\$0	\$6,560,903	83.3239%	\$0	\$5,466,800
13	315.000	Accessory Electric Equipment	\$1,341,748	R-13	\$0	\$1,341,748	83.3239%	\$0	\$1,117,997
14	316.000	Misc. Power Plant Equipment	\$817,369	R-14	\$0	\$817,369	83.3239%	\$0	\$681,064
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$29,424,004		\$0	\$29,424,004		\$0	\$24,517,228
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$0	R-17	\$0	\$0	83.3239%	\$0	\$0
18	311.000	Structures and Improvements	\$4,064,839	R-18	\$0	\$4,064,839	83.3239%	\$0	\$3,386,982
19	312.300	Boiler Plant Equipment-Asbury	\$25,185,551	R-19	\$0	\$25,185,551	83.3239%	\$0	\$20,985,583
20	312.700	Unit Train	\$5,594	R-20	\$0	\$5,594	83.3239%	\$0	\$4,661
21	314.000	Turbogenerator Units-Asbury	\$9,912,492	R-21	\$0	\$9,912,492	83.3239%	\$0	\$8,259,475
22	315.000	Accessory Electric Equipment-Asbury	\$2,060,948	R-22	\$0	\$2,060,948	83.3239%	\$0	\$1,717,262
23	316.000	Misc. Power Plant Equipment-Asbury	\$979,399	R-23	\$0	\$979,399	83.3239%	\$0	\$816,073
24		TOTAL PRODUCTION - ASBURY - STEAM	\$42,208,823		\$0	\$42,208,823		\$0	\$35,170,036
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-Iatan	\$0	R-26	\$0	\$0	83.3239%	\$0	\$0
27	311.000	Structures & Improvements-Iatan	\$2,547,758	R-27	\$0	\$2,547,758	83.3239%	\$0	\$2,122,891
28	312.000	Boiler Plant Equipment-Iatan	\$28,516,614	R-28	\$0	\$28,516,614	83.3239%	\$0	\$23,761,155
29	312.000	Unit Train-Iatan	\$0	R-29	\$0	\$0	83.3239%	\$0	\$0
30	314.000	Turbogenerator Units-Iatan	\$5,528,756	R-30	\$0	\$5,528,756	83.3239%	\$0	\$4,606,775
31	315.000	Accessory Electric Equipment-Iatan	\$2,155,736	R-31	\$0	\$2,155,736	83.3239%	\$0	\$1,796,243
32	316.000	Misc. Power Plant Equipment-Iatan	\$722,969	R-32	\$0	\$722,969	83.3239%	\$0	\$602,406
33		TOTAL PRODUCTION - IATAN - STEAM	\$39,471,833		\$0	\$39,471,833		\$0	\$32,889,470
34		IATAN 2							
35	311.000	Structures & Improvements-Iatan 2	\$0	R-35	\$0	\$0	83.3239%	\$0	\$0
36	312.000	Boiler Plant Equipment-Iatan 2	\$0	R-36	\$0	\$0	83.3239%	\$0	\$0
37	314.000	Turbogenerator Units-Iatan 2	\$0	R-37	\$0	\$0	83.3239%	\$0	\$0
38	315.000	Accessory Electric Equipment-Iatan 2	\$0	R-38	\$0	\$0	83.3239%	\$0	\$0
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$0	R-39	\$0	\$0	83.3239%	\$0	\$0
40		TOTAL IATAN 2	\$0		\$0	\$0		\$0	\$0
41		IATAN COMMON							
42	311.000	Structures & Improvements-Iatan Common	\$0	R-42	\$0	\$0	83.3239%	\$0	\$0
43	312.000	Boiler Plant Equipment-Iatan Common	\$0	R-43	\$0	\$0	83.3239%	\$0	\$0
44	314.000	Turbogenerator Units-Iatan Common	\$0	R-44	\$0	\$0	83.3239%	\$0	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$0	R-45	\$0	\$0	83.3239%	\$0	\$0
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$0	R-46	\$0	\$0	83.3239%	\$0	\$0
47		TOTAL IATAN COMMON	\$0		\$0	\$0		\$0	\$0
48		PRODUCTION - PLUM POINT - STEAM							
49	311.000	Structures & Improvements-Plum Point	\$82,745	R-49	\$0	\$82,745	83.3239%	\$0	\$68,946
50	312.000	Boiler Plant Equipment-Plum Point	\$223,717	R-50	\$0	\$223,717	83.3239%	\$0	\$186,410
51	312.000	Unit Train-Plum Point	\$155,422	R-51	\$0	\$155,422	83.3239%	\$0	\$129,504
52	314.000	Turbogenerator Units-Plum Point	\$40,677	R-52	\$0	\$40,677	83.3239%	\$0	\$33,894
53	315.000	Accessory Electric Equipment-Plum Point	\$31,455	R-53	\$0	\$31,455	83.3239%	\$0	\$26,210

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54	316.000	Misc. Power Plant Equipment-Plum Point	\$33,660	R-54	\$0	\$33,660	83.3239%	\$0	\$28,047
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$567,676		\$0	\$567,676		\$0	\$473,011
56		TOTAL STEAM PRODUCTION	\$111,672,336		\$0	\$111,672,336		\$0	\$93,049,745
57		NUCLEAR PRODUCTION							
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
59		HYDRAULIC PRODUCTION							
60		PRODUCTION - OZARK BEACH - HYDRO							
61	330.000	Land & Land Rights-Ozark	\$0	R-61	\$0	\$0	83.3239%	\$0	\$0
62	331.000	Structures & Improvements-Ozark	\$279,651	R-62	\$0	\$279,651	83.3239%	\$0	\$233,016
63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,371,160	R-63	\$0	\$1,371,160	83.3239%	\$0	\$1,142,504
64	333.000	Water Wheels, Turbines & Generators	\$479,563	R-64	\$0	\$479,563	83.3239%	\$0	\$399,591
65	334.000	Accessory Electric Equipment	\$246,335	R-65	\$0	\$246,335	83.3239%	\$0	\$205,256
66	335.000	Misc. Power Plant Equipment-Ozark	\$188,282	R-66	\$0	\$188,282	83.3239%	\$0	\$156,884
67		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$2,564,991		\$0	\$2,564,991		\$0	\$2,137,251
68		TOTAL HYDRAULIC PRODUCTION	\$2,564,991		\$0	\$2,564,991		\$0	\$2,137,251
69		OTHER PRODUCTION							
70		PRODUCTION - ENERGY CENTER							
71	340.000	Land & Land Rights-Energy	\$0	R-71	\$0	\$0	83.3239%	\$0	\$0
72	341.000	Structures & Improvements-Energy	\$1,811,465	R-72	\$0	\$1,811,465	83.3239%	\$0	\$1,509,383
73	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,653,155	R-73	\$0	\$1,653,155	83.3239%	\$0	\$1,377,473
74	343.000	Prime Movers-Energy	\$15,414,939	R-74	\$0	\$15,414,939	83.3239%	\$0	\$12,844,328
75	344.000	Generators-Energy	\$6,717,462	R-75	\$0	\$6,717,462	83.3239%	\$0	\$5,597,251
76	345.000	Accessory Electric Equipment-Energy	\$905,832	R-76	\$0	\$905,832	83.3239%	\$0	\$754,775
77	346.000	Misc. Power Plant Equipment-Energy	\$3,244,824	R-77	\$0	\$3,244,824	83.3239%	\$0	\$2,703,714
78		TOTAL PRODUCTION - ENERGY CENTER	\$29,747,677		\$0	\$29,747,677		\$0	\$24,786,924
79		PRODUCTION - ENERGY CENTER FT8							
80	341.000	Structures & Improvements-FT8	\$70,671	R-80	\$0	\$70,671	83.3239%	\$0	\$58,886
81	342.000	Fuel Holders, Producers, & Access.-FT8	\$180,017	R-81	\$0	\$180,017	83.3239%	\$0	\$149,997
82	343.000	Prime Movers-FT8	\$2,941,237	R-82	\$0	\$2,941,237	83.3239%	\$0	\$2,450,753
83	344.000	Generators-FT8	\$32,072	R-83	\$0	\$32,072	83.3239%	\$0	\$26,724
84	345.000	Accessory Electric Equipment-FT8	\$349,448	R-84	\$0	\$349,448	83.3239%	\$0	\$291,174
85	346.000	Misc. Power Plant Equipment-FT8	\$142,576	R-85	\$0	\$142,576	83.3239%	\$0	\$118,800
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$3,716,021		\$0	\$3,716,021		\$0	\$3,096,334
87		PRODUCTION - RIVERTON - OTHER							
88	341.000	Structures & Improvements-Riverton	\$265,635	R-88	\$0	\$265,635	83.3239%	\$0	\$221,337
89	342.000	Fuel Holders, Producers, & Access.-Riverton	\$200,057	R-89	\$0	\$200,057	83.3239%	\$0	\$166,695
90	343.000	Prime Movers-Riverton	\$6,935,854	R-90	\$0	\$6,935,854	83.3239%	\$0	\$5,779,224
91	344.000	Generators-Riverton	\$1,774,385	R-91	\$0	\$1,774,385	83.3239%	\$0	\$1,478,487
92	345.000	Accessory Electric Equipment-Riverton	\$1,525,912	R-92	\$0	\$1,525,912	83.3239%	\$0	\$1,271,449
93	346.000	Misc. Power Plant Equipment-Riverton	\$181,720	R-93	\$0	\$181,720	83.3239%	\$0	\$151,416
94		TOTAL PRODUCTION - RIVERTON - OTHER	\$10,883,563		\$0	\$10,883,563		\$0	\$9,068,608
95		PRODUCTION - STATE LINE C - OTHER							
96	340.000	Land & Land Rights-State C	\$0	R-96	\$0	\$0	83.3239%	\$0	\$0
97	341.000	Structures & Improvements-State C	\$1,925,126	R-97	\$0	\$1,925,126	83.3239%	\$0	\$1,604,090
98	342.000	Fuel Holders, Producers, & Access.-State C	\$1,582,191	R-98	\$0	\$1,582,191	83.3239%	\$0	\$1,318,343
99	343.000	Prime Movers-State C	\$20,688,098	R-99	\$0	\$20,688,098	83.3239%	\$0	\$17,238,130
100	344.000	Generators-State C	\$3,662,686	R-100	\$0	\$3,662,686	83.3239%	\$0	\$3,051,893

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101	345.000	Accessory Electric Equipment-State C	\$2,162,954	R-101	\$0	\$2,162,954	83.3239%	\$0	\$1,802,258
102	346.000	Misc. Power Plant Equipment-State C	\$238,523	R-102	\$0	\$238,523	83.3239%	\$0	\$198,747
103		TOTAL PRODUCTION - STATE LINE C - OTHER	\$30,259,578		\$0	\$30,259,578		\$0	\$25,213,461
104		PRODUCTION - STATE LINE S - OTHER							
105	340.000	Land & Land Rights-State S	\$0	R-105	\$0	\$0	83.3239%	\$0	\$0
106	341.000	Structures & Improvements-State S	\$1,190,550	R-106	\$0	\$1,190,550	83.3239%	\$0	\$992,013
107	342.000	Fuel Holders, Producers, & Access.-State S	\$1,669,410	R-107	\$0	\$1,669,410	83.3239%	\$0	\$1,391,018
108	343.000	Prime Movers-State S	\$9,629,812	R-108	\$0	\$9,629,812	83.3239%	\$0	\$8,023,935
109	344.000	Generators-State S	\$3,671,750	R-109	\$0	\$3,671,750	83.3239%	\$0	\$3,059,445
110	345.000	Accessory Electric Equipment-State S	\$1,295,225	R-110	\$0	\$1,295,225	83.3239%	\$0	\$1,079,232
111	346.000	Misc. Power Plant Equipment-State S	\$254,902	R-111	\$0	\$254,902	83.3239%	\$0	\$212,394
112		TOTAL PRODUCTION - STATE LINE S - OTHER	\$17,711,649		\$0	\$17,711,649		\$0	\$14,758,037
113		TOTAL OTHER PRODUCTION	\$92,318,488		\$0	\$92,318,488		\$0	\$76,923,364
114		TOTAL PRODUCTION PLANT	\$206,555,815		\$0	\$206,555,815		\$0	\$172,110,360
115		TRANSMISSION PLANT							
116	350.000	Land - TP	\$0	R-116	\$0	\$0	83.3239%	\$0	\$0
117	352.000	Structures & Improvements - TP	\$1,135,662	R-117	\$0	\$1,135,662	83.3239%	\$0	\$946,278
118	352.010	Structures & Improvements IATAN	\$23,045	R-118	\$0	\$23,045	83.3239%	\$0	\$19,202
119	353.000	Station Equipment - TP	\$34,393,204	R-119	\$0	\$34,393,204	83.3239%	\$0	\$28,657,759
120	353.010	Station Equip - IATAN	\$446,050	R-120	\$0	\$446,050	83.3239%	\$0	\$371,666
121	354.000	Towers and Fixtures - TP	\$786,597	R-121	\$0	\$786,597	83.3239%	\$0	\$655,423
122	355.000	Poles and Fixtures - TP	\$17,255,557	R-122	\$0	\$17,255,557	83.3239%	\$0	\$14,378,003
123	356.000	Overhead Conductors & Devices - TP	\$19,447,666	R-123	\$0	\$19,447,666	83.3239%	\$0	\$16,204,554
124		TOTAL TRANSMISSION PLANT	\$73,487,781		\$0	\$73,487,781		\$0	\$61,232,885
125		DISTRIBUTION PLANT							
126	360.000	Land - DP	\$0	R-126	\$0	\$0	90.2810%	\$0	\$0
127	361.000	Structures & Improvements - DP	\$3,913,660	R-127	\$0	\$3,913,660	90.2810%	\$0	\$3,533,291
128	362.000	Station Equipment - DP	\$28,315,890	R-128	\$0	\$28,315,890	90.2810%	\$0	\$25,563,869
129	364.000	Poles, Towers, & Fixtures - DP	\$67,397,689	R-129	\$0	\$67,397,689	90.2810%	\$0	\$60,847,308
130	365.000	Overhead Conductors & Devices - DP	\$56,154,513	R-130	\$0	\$56,154,513	90.2810%	\$0	\$50,696,856
131	366.000	Underground Conduit - DP	\$10,359,655	R-131	\$0	\$10,359,655	90.2810%	\$0	\$9,352,800
132	367.000	Underground Conductors & Devices - DP	\$20,851,467	R-132	\$0	\$20,851,467	90.2810%	\$0	\$18,824,913
133	368.000	Line Transformers - DP	\$32,330,870	R-133	\$0	\$32,330,870	90.2810%	\$0	\$29,188,633
134	369.000	Services - DP	\$36,143,578	R-134	\$0	\$36,143,578	90.2810%	\$0	\$32,630,784
135	370.000	Meters - DP	\$6,619,042	R-135	\$0	\$6,619,042	90.2810%	\$0	\$5,975,737
136	371.000	Meter Installations - DP	\$9,795,360	R-136	\$0	\$9,795,360	90.2810%	\$0	\$8,843,349
137	373.000	Street Lighting and Signal Systems - DP	\$5,197,347	R-137	\$0	\$5,197,347	90.2810%	\$0	\$4,692,217
138		TOTAL DISTRIBUTION PLANT	\$277,079,071		\$0	\$277,079,071		\$0	\$250,149,757
139		GENERAL PLANT							
140	389.000	Land and Land Rights - GP	\$0	R-140	\$0	\$0	89.2075%	\$0	\$0
141	390.000	Structures & Improvements - GP	\$6,187,503	R-141	-\$477,701	\$5,709,802	89.2075%	\$0	\$5,093,572
142	391.000	Office Furniture & Equipment - GP	\$2,411,657	R-142	-\$154,010	\$2,257,647	89.2075%	\$0	\$2,013,990
143	391.010	Computer Equipment	\$6,440,233	R-143	-\$251,353	\$6,188,880	89.2075%	\$0	\$5,520,945
144	392.000	Transportation Equipment - GP	\$7,313,224	R-144	\$0	\$7,313,224	89.2075%	\$0	\$6,523,944
145	393.000	Stores Equipment - GP	\$306,710	R-145	\$0	\$306,710	89.2075%	\$0	\$273,608
146	394.000	Tools, Shop, & Garage Equipment- GP	\$2,409,291	R-146	\$0	\$2,409,291	89.2075%	\$0	\$2,149,268
147	395.000	Laboratory Equipment	\$712,849	R-147	\$0	\$712,849	89.2075%	\$0	\$635,915
148	396.000	Power Operated Equipment - GP	\$7,907,510	R-148	\$0	\$7,907,510	89.2075%	\$0	\$7,054,092
149	397.000	Communication Equipment - GP	\$5,544,675	R-149	-\$275,691	\$5,268,984	89.2075%	\$0	\$4,700,329
150	398.000	Miscellaneous Equipment - GP	\$132,560	R-150	-\$7,810	\$124,750	89.2075%	\$0	\$111,286
151		TOTAL GENERAL PLANT	\$39,366,212		-\$1,166,565	\$38,199,647		\$0	\$34,076,949
152		INCENTIVE COMPENSATION CAPITALIZATION							
153		Compensation Employee Stock Purchase Plan	-\$6,349	R-153	-\$6,141	-\$12,490	83.3239%	\$0	-\$10,407
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$6,349		-\$6,141	-\$12,490		\$0	-\$10,407

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155		TOTAL DEPRECIATION RESERVE	<u>\$596,482,530</u>		<u>-\$1,172,706</u>	<u>\$595,309,824</u>		<u>\$0</u>	<u>\$517,559,544</u>

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-141	Structures & Improvements - GP	390.000		-\$477,701		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion (McMellen)		-\$477,701		\$0	
R-142	Office Furniture & Equipment - GP	391.000		-\$154,010		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion (McMellen)		-\$154,010		\$0	
R-143	Computer Equipment	391.010		-\$251,353		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion. (McMellen)		-\$251,353		\$0	
R-149	Communication Equipment - GP	397.000		-\$275,691		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion (McMellen)		-\$275,691		\$0	
R-150	Miscellaneous Equipment - GP	398.000		-\$7,810		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion (McMellen)		-\$7,810		\$0	
R-153	Compensation Employee Stock Purchase Plan			-\$6,141		\$0
	1. To remove depreciation reserve for capitalized portion of the Employee Stock Purchase Plan Compensation (McMellen)		-\$5,685		\$0	
	2. To remove depreciation reserve for capitalized portion of the incentive bonus plan. (McMellen)		-\$456		\$0	
Total Reserve Adjustments				-\$1,172,706		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$35,566,985	46.82	11.50	35.32	0.096767	\$3,441,710
3	Federal Income Tax Withheld	\$5,881,708	46.82	14.50	32.32	0.088548	\$520,813
4	State Income Tax Withheld	\$1,824,995	46.82	18.80	28.02	0.076767	\$140,099
5	FICA Taxes Withheld-Employee	\$3,451,399	46.82	11.50	35.32	0.096767	\$333,982
6	Accrued Vacation	\$167,066	46.82	365.00	-318.18	-0.871726	-\$145,636
7	Fuel- Coal	\$49,013,896	46.82	30.71	16.11	0.044137	\$2,163,326
8	Fuel - Purchased Gas	\$29,092,432	46.82	27.09	19.73	0.054055	\$1,572,591
9	Fuel - Purchased Oil	\$581,590	46.82	26.25	20.57	0.056356	\$32,776
10	Purchased Power	\$44,554,339	46.82	36.19	10.63	0.029123	\$1,297,556
11	Employees 401 K Withheld	\$2,974,421	46.82	11.50	35.32	0.096767	\$287,826
12	Employers 401 K Matchings	\$781,710	46.82	60.56	-13.74	-0.037644	-\$29,427
13	Employers Life Insurance Matchings	\$164,610	46.82	7.01	39.81	0.109068	\$17,954
14	Employers Healthcare	\$4,100,103	46.82	-5.71	52.53	0.143918	\$590,079
15	Employers AD&D	\$45,270	46.82	4.41	42.41	0.116192	\$5,260
16	Employers Dental/Vision	\$167,419	46.82	9.23	37.59	0.102986	\$17,242
17	Pension	\$5,936,941	46.82	59.75	-12.93	-0.035425	-\$210,316
18	Cash Vouchers	\$48,524,301	46.82	34.60	12.22	0.033479	\$1,624,545
19	TOTAL OPERATION AND MAINT. EXPENSE	\$232,829,185					\$11,660,380
20	TAXES						
21	FICA - Employer Portion	\$2,644,201	46.82	14.50	32.32	0.088548	\$234,139
22	Federal Unemployment Tax	\$27,228	46.82	58.78	-11.96	-0.032767	-\$892
23	State Unemployment Tax	\$55,419	46.82	63.11	-16.29	-0.044630	-\$2,473
24	MO Gross Receipts Taxes	\$6,940,205	27.46	20.53	6.93	0.018986	\$131,767
25	Corporate Franchise	\$435,038	46.82	-77.50	124.32	0.340603	\$148,175
26	Property Tax	\$13,453,357	46.82	182.50	-135.68	-0.371726	-\$5,000,963
27	Sales Tax	\$411,604	27.46	10.84	16.62	0.045534	\$18,742
28	TOTAL TAXES	\$23,967,052					-\$4,471,505
29	OTHER EXPENSES						
30	TOTAL OTHER EXPENSES	\$0					\$0
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$7,188,875
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$22,516,927	46.82	80.67	-33.85	-0.092740	-\$2,088,220
34	State Tax Offset	\$3,538,374	46.82	8.43	38.39	0.105178	\$372,159
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$30,710,923	46.82	91.25	-44.43	-0.121726	-\$3,738,318
37	TOTAL OFFSET FROM RATE BASE	\$56,766,224					-\$5,454,379
38	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,734,496

The Empire District Electric Company
Case No. ER-2010-0130
Update 12-31-2009
Post Direct Filing through December 31, 2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$359,916,470	See Note (1)	See Note (1)	See Note (1)	\$359,916,470	\$46,887,973	\$406,804,443	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$196,545,735	\$4,048,698	\$192,497,037	\$6,330,742	\$202,876,477	\$0	\$167,935,988	\$8,627,597	\$159,308,391
3	TOTAL TRANSMISSION EXPENSES	\$6,772,518	\$369,721	\$6,402,797	\$316,913	\$7,089,431	\$0	\$5,988,370	\$447,809	\$5,540,561
4	TOTAL DISTRIBUTION EXPENSES	\$22,766,235	\$22,766,235	\$0	\$728,552	\$23,494,787	\$0	\$21,211,329	\$21,211,329	\$0
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,550,589	\$7,299,613	\$2,250,976	\$399,838	\$9,950,427	\$0	\$8,798,934	\$6,808,447	\$1,990,487
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,422,064	\$1,240,134	\$181,930	\$89,187	\$1,511,251	\$0	\$1,336,364	\$1,175,488	\$160,876
7	TOTAL SALES EXPENSES	\$358,694	\$358,694	\$0	\$24,540	\$383,234	\$0	\$340,738	\$340,738	\$0
8	TOTAL ADMIN. & GENERAL EXPENSES	\$31,501,569	\$8,197,658	\$23,303,911	\$3,624,966	\$35,126,535	\$0	\$31,298,123	\$9,059,154	\$22,238,969
9	TOTAL INTEREST ON CUSTOMER DEPOSITS	\$320,741	\$0	\$320,741	\$20,763	\$341,504	\$0	\$341,504	\$0	\$341,504
10	TOTAL DEPRECIATION EXPENSE	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$45,017,911	\$45,017,911	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$6,097,415	\$6,097,415	\$0	-\$4,088,114	\$2,009,301	\$67,599	\$2,076,900	\$6,097,415	-\$4,020,515
12	TOTAL OTHER OPERATING EXPENSES	\$14,473,624	\$14,473,624	\$0	\$3,827,357	\$18,300,981	\$0	\$18,300,981	\$14,941,220	\$3,359,761
13	TOTAL OPERATING EXPENSE	\$289,809,184	\$64,851,792	\$224,957,392	\$11,274,744	\$301,083,928	\$45,085,510	\$302,647,142	\$68,709,197	\$188,920,034
14	NET INCOME BEFORE TAXES	\$70,107,286	\$0	\$0	\$0	\$58,832,542	\$1,802,463	\$104,157,301	\$0	\$0
15	TOTAL INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$31,296,705	\$31,296,705	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$0	See Note (1)	See Note (1)	See Note (1)	\$0	\$5,857,836	\$5,857,836	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$70,107,286	\$0	\$0	\$0	\$58,832,542	-\$35,352,078	\$67,002,760	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

The Empire District Electric Company
Case No. ER-2011-0004
Update 11-30-2010
Direct Filing through June 30, 2010
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Revenues From System Sales	\$353,502,295			Rev-2		\$353,502,295	100.0000%	\$47,508,513	\$401,010,808		
Rev-3	0.000	Sale for Resale-Off System	\$348,761			Rev-3		\$348,761	100.0000%	-\$608,426	-\$259,665		
Rev-4		TOTAL RETAIL RATE REVENUE	\$353,851,056					\$353,851,056		\$46,900,087	\$400,751,143		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	0.000	Other Operating Revenue	\$6,065,414			Rev-6		\$6,065,414	100.0000%	\$0	\$6,065,414		
Rev-7		TOTAL OTHER OPERATING REVENUES	\$6,065,414					\$6,065,414		\$0	\$6,065,414		
Rev-8		TOTAL OPERATING REVENUES	\$359,916,470					\$359,916,470		\$46,900,087	\$406,816,557		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Stm Oper- Suprv & Engineering	\$2,646,318	\$2,646,318	\$0	E-4	\$316,880	\$2,963,198	83.3239%	\$0	\$2,469,052	\$2,305,228	\$163,824
5	501.000	Fuel Expense	\$38,611,454	\$0	\$38,611,454	E-5	\$3,442,210	\$42,053,664	82.7100%	\$0	\$34,782,585	\$5,544	\$34,777,041
6	502.000	Production Purchased Power	\$2,446,455	\$0	\$2,446,455	E-6	\$1,335,775	\$3,782,230	82.7100%	\$0	\$3,128,282	\$137,009	\$2,991,273
7	505.000	Production Electric Expense	\$942,173	\$0	\$942,173	E-7	\$334,933	\$1,277,106	83.3239%	\$0	\$1,064,135	\$50,586	\$1,013,549
8	506.000	Misc'l Other Power Expenses	\$934,396	\$0	\$934,396	E-8	\$1,291,827	\$2,226,223	83.3239%	\$0	\$1,854,976	\$20,117	\$1,834,859
9	507.000	Production-Rents	\$48	\$0	\$48	E-9	\$0	\$48	83.3239%	\$0	\$40	\$0	\$40
10	509.000	Emission Allowance Expense	\$0	\$0	\$0	E-10	\$12,215	\$12,215	83.3239%	\$0	\$10,178	\$0	\$10,178
11		TOTAL OPERATION & MAINTENANCE EXPENSE	\$45,580,844	\$2,646,318	\$42,934,526		\$6,733,840	\$52,314,684		\$0	\$43,309,248	\$2,518,484	\$40,790,764
12		TOTAL STEAM POWER GENERATION	\$45,580,844	\$2,646,318	\$42,934,526		\$6,733,840	\$52,314,684		\$0	\$43,309,248	\$2,518,484	\$40,790,764
13		ELECTRIC MAINTENANCE EXPENSE											
14	510.000	Steam Maint. Suprv & Eng.	\$405,301	\$405,301	\$0	E-14	\$441,426	\$846,727	82.7100%	\$0	\$700,328	\$363,428	\$336,900
15	511.000	Maintenance of Structures	\$623,055	\$0	\$623,055	E-15	\$190,839	\$813,894	83.3239%	\$0	\$678,168	\$26,798	\$651,370
16	512.000	Maintenance of Boiler Plant	\$3,231,683	\$0	\$3,231,683	E-16	\$1,206,376	\$4,438,059	82.7100%	\$0	\$3,670,719	\$128,587	\$3,542,132
17	513.000	Maintenance of Electric Plant	\$1,457,194	\$0	\$1,457,194	E-17	\$402,599	\$1,859,793	82.7100%	\$0	\$1,538,235	\$34,325	\$1,503,910
18	514.000	Maintenance of Misc. Steam Plant	\$465,707	\$0	\$465,707	E-18	\$131,158	\$596,865	83.3239%	\$0	\$497,331	\$25,472	\$471,859
19		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$6,182,940	\$405,301	\$5,777,639		\$2,372,398	\$8,555,338		\$0	\$7,084,781	\$578,610	\$6,506,171
20		NUCLEAR POWER GENERATION											
21		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
22		HYDRAULIC POWER GENERATION											
23		OPERATION - HP											
24	535.000	Production Hydraulic Pwr Oper Suprv & Eng	\$58,173	\$58,173	\$0	E-24	\$5,695	\$63,868	83.3239%	\$0	\$53,217	\$53,217	\$0
25	536.000	Productin Water for Power Hydro	\$0	\$0	\$0	E-25	\$0	\$0	82.7100%	\$0	\$0	\$0	\$0
26	537.000	Production Other Hydraulic Expense	\$12,363	\$0	\$12,363	E-26	\$155	\$12,518	83.3239%	\$0	\$10,430	\$129	\$10,301
27	538.000	Prod Hydraulic Electric Expense	\$41,186	\$0	\$41,186	E-27	\$2,961	\$44,147	83.3239%	\$0	\$36,785	\$2,467	\$34,318
28	539.000	Prod Misc'l Hydraulic Generation Exp	\$302,477	\$0	\$302,477	E-28	\$19,766	\$322,243	83.3239%	\$0	\$268,506	\$16,470	\$252,036
29	540.000	Production Hydraulic Rent Expense	\$0	\$0	\$0	E-29	\$0	\$0	83.3239%	\$0	\$0	\$0	\$0
30		TOTAL OPERATION - HP	\$414,199	\$58,173	\$356,026		\$28,577	\$442,776		\$0	\$368,938	\$72,283	\$296,655
31		MAINTENANCE - HP											
32	541.000	Prod Hydraulic Maint Suprv & Eng	\$57,913	\$57,913	\$0	E-32	\$23,064	\$80,977	83.3239%	\$0	\$67,473	\$67,473	\$0

The Empire District Electric Company
Case No. ER-2011-0004
Update 11-30-2010
Direct Filing through June 30, 2010
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
33	542.000	Prod Hydraulic Maint of Structures	\$31,467	\$0	\$31,467	E-33	\$8,811	\$40,278	83.3239%	\$0	\$33,562	\$7,342	\$26,220
34	543.000	Prod Maint Reservoirs, Dam & Wtrwy	\$21,537	\$0	\$21,537	E-34	\$3,848	\$25,385	83.3239%	\$0	\$21,151	\$3,206	\$17,945
35	544.000	Prod Hydraulic Maint of Elect Plant	\$29,756	\$0	\$29,756	E-35	\$2,624	\$32,380	83.3239%	\$0	\$26,980	\$2,186	\$24,794
36	545.000	Prod Maint of Misc Hydraulic Plant	\$23,314	\$0	\$23,314	E-36	\$1,482	\$24,796	83.3239%	\$0	\$20,661	\$1,235	\$19,426
37		TOTAL MAINTANENCE - HP	\$163,987	\$57,913	\$106,074		\$39,829	\$203,816		\$0	\$169,827	\$81,442	\$88,385
38		TOTAL HYDRAULIC POWER GENERATION	\$578,186	\$116,086	\$462,100		\$68,406	\$646,592		\$0	\$538,765	\$153,725	\$385,040
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Prod Turbine Oper Suprv & Engineer	\$506,346	\$506,346	\$0	E-41	\$63,175	\$569,521	83.3239%	\$0	\$474,547	\$474,547	\$0
42	547.000	Prod Combustion Turbine Fuel	\$59,886,190	\$0	\$59,886,190	E-42	\$5,458,384	\$65,344,574	82.7100%	\$0	\$54,046,498	\$213	\$54,046,285
43	548.000	Prod Comb Turb Generation Exp.	\$2,044,315	\$0	\$2,044,315	E-43	\$113,947	\$2,158,262	83.3239%	\$0	\$1,798,348	\$94,945	\$1,703,403
44	549.000	Misc Other Power Generation Exp.	\$629,830	\$0	\$629,830	E-44	\$6,601	\$636,431	83.3239%	\$0	\$530,299	\$5,500	\$524,799
45	550.000	Combustion Turbine Rents Exp	\$926	\$0	\$926	E-45	\$0	\$926	100.0000%	\$0	\$926	\$0	\$926
46		TOTAL OPERATION - OP	\$63,067,607	\$506,346	\$62,561,261		\$5,642,107	\$68,709,714		\$0	\$56,850,618	\$575,205	\$56,275,413
47		MAINTANENCE - OP											
48	551.000	Prod Combust Turb Maint Suprv & Eng	\$374,647	\$374,647	\$0	E-48	\$45,382	\$420,029	83.3239%	\$0	\$349,985	\$349,985	\$0
49	552.000	Prod comb Turb Maint of Structures	\$127,253	\$0	\$127,253	E-49	\$11,740	\$138,993	83.3239%	\$0	\$115,814	\$9,782	\$106,032
50	553.000	Prod Maint of Gen & Electric Plant	\$5,892,576	\$0	\$5,892,576	E-50	\$79,032	\$5,971,608	83.3239%	\$0	\$4,975,777	\$65,853	\$4,909,924
51	554.000	Prod Maint Misc Other Gen Power Plt	\$478,947	\$0	\$478,947	E-51	\$38,171	\$517,118	83.3239%	\$0	\$430,883	\$31,806	\$399,077
52		TOTAL MAINTANENCE - OP	\$6,873,423	\$374,647	\$6,498,776		\$174,325	\$7,047,748		\$0	\$5,872,459	\$457,426	\$5,415,033
53		TOTAL OTHER POWER GENERATION	\$69,941,030	\$880,993	\$69,060,037		\$5,816,432	\$75,757,462		\$0	\$62,723,077	\$1,032,631	\$61,690,446
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power-Energy	\$71,602,159	\$0	\$71,602,159	E-55	-\$14,755,980	\$56,846,179	82.7100%	\$0	\$47,017,475	\$0	\$47,017,475
56	556.000	Oth Pwr Supply Syst Contr Load Disp	\$2,337,584	\$0	\$2,337,584	E-56	\$1,823,344	\$4,160,928	83.3239%	\$0	\$3,467,047	\$101,918	\$3,365,129
57	557.000	Purch Power Other Power Supply Exp	\$122,901	\$0	\$122,901	E-57	\$87,829	\$210,730	83.3239%	\$0	\$175,588	\$0	\$175,588
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$74,062,644	\$0	\$74,062,644		-\$12,844,807	\$61,217,837		\$0	\$50,660,110	\$101,918	\$50,558,192
59		TOTAL POWER PRODUCTION EXPENSES	\$196,345,644	\$4,048,698	\$192,296,946		\$2,146,269	\$198,491,913		\$0	\$164,315,981	\$4,385,368	\$159,930,613
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$309,037	\$309,037	\$0	E-62	\$15,659	\$324,696	83.3239%	\$0	\$270,549	\$270,549	\$0
63	561.000	Trans Oper- Load Dispatch	\$462,328	\$0	\$462,328	E-63	\$49,046	\$511,374	83.3239%	\$0	\$426,097	\$40,867	\$385,230
64	562.000	Trans Oper- Station Expenses	\$222,328	\$0	\$222,328	E-64	\$13,913	\$236,241	83.3239%	\$0	\$196,845	\$11,593	\$185,252
65	563.000	Trans Oper-OH Line Expense	\$62,658	\$0	\$62,658	E-65	\$4,157	\$66,815	83.3239%	\$0	\$55,673	\$3,464	\$52,209
66	565.000	Trans of Electricity by Others	\$2,271,022	\$0	\$2,271,022	E-66	\$177	\$2,271,199	83.3239%	\$0	\$1,892,451	\$147	\$1,892,304
67	566.000	Misc Transmission Expense	\$458,715	\$0	\$458,715	E-67	\$30,478	\$489,193	100.0000%	\$0	\$489,193	\$30,478	\$458,715
68	567.000	Trans Ops Rents	\$175	\$0	\$175	E-68	\$0	\$175	83.3239%	\$0	\$146	\$0	\$146
69		TOTAL OPERATION - TRANSMISSION EXP.	\$3,786,263	\$309,037	\$3,477,226		\$113,430	\$3,899,693		\$0	\$3,330,954	\$357,098	\$2,973,856
70		MAINTANENCE - TRANSMISSION EXP.											
71	568.000	Trans Maint-Suprv and Engrg	\$60,684	\$60,684	\$0	E-71	\$4,982	\$65,666	83.3239%	\$0	\$54,715	\$54,715	\$0
72	569.000	Trans Maintenance of Structures	\$10,384	\$0	\$10,384	E-72	\$130	\$10,514	83.3239%	\$0	\$8,760	\$108	\$8,652
73	570.000	Trans Maintenance of Station Equipment	\$488,551	\$0	\$488,551	E-73	\$41,697	\$530,248	83.3239%	\$0	\$441,824	\$34,744	\$407,080
74	571.000	Trans Maintenance of Overhead Lines	\$2,426,636	\$0	\$2,426,636	E-74	\$170,442	\$2,597,078	83.3239%	\$0	\$2,163,987	\$13,014	\$2,150,973
75		TOTAL MAINTANENCE - TRANSMISSION EXP.	\$2,986,255	\$60,684	\$2,925,571		\$217,251	\$3,203,506		\$0	\$2,669,286	\$102,581	\$2,566,705

The Empire District Electric Company
Case No. ER-2011-0004
Update 11-30-2010
Direct Filing through June 30, 2010
Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
76		TOTAL TRANSMISSION EXPENSES	\$6,772,518	\$369,721	\$6,402,797		\$330,681	\$7,103,199		\$0	\$6,000,240	\$459,679	\$5,540,561
77		DISTRIBUTION EXPENSES											
78		OPERATION - DIST. EXPENSES											
79	580.000	Distrb Oper - Supr & Engineering	\$788,037	\$788,037	\$0	E-79	\$46,661	\$834,698	90.2810%	\$0	\$753,574	\$753,574	\$0
80	582.000	Distrb Oper - Station Expense	\$535,009	\$535,009	\$0	E-80	\$35,851	\$570,860	90.2810%	\$0	\$515,378	\$515,378	\$0
81	583.000	Distrb Oper OH Line Expense	\$1,572,832	\$1,572,832	\$0	E-81	\$112,058	\$1,684,890	90.2810%	\$0	\$1,521,136	\$1,521,136	\$0
82	584.000	Distrb Oper UG Line Expense	\$565,816	\$565,816	\$0	E-82	\$22,775	\$588,591	90.2810%	\$0	\$531,386	\$531,386	\$0
83	585.000	Distrb Oper Street Light & Signal Expense	\$95,907	\$95,907	\$0	E-83	\$1,603	\$97,510	90.2810%	\$0	\$88,033	\$88,033	\$0
84	586.000	Distrb Oper Meter Expense	\$2,420,038	\$2,420,038	\$0	E-84	\$182,180	\$2,602,218	90.2810%	\$0	\$2,349,308	\$2,349,308	\$0
85	587.000	Distrb Oper Customer Install Expense	\$114,360	\$114,360	\$0	E-85	\$9,068	\$123,428	90.2810%	\$0	\$111,432	\$111,432	\$0
86	588.000	Distr Oper Misc Distr Expense	\$1,012,461	\$1,012,461	\$0	E-86	\$49,660	\$1,062,121	90.2810%	\$0	\$958,893	\$958,893	\$0
87	589.000	Distr Operations Rents	\$3,674	\$3,674	\$0	E-87	\$0	\$3,674	90.2810%	\$0	\$3,317	\$3,317	\$0
88		TOTAL OPERATION - DIST. EXPENSES	\$7,108,134	\$7,108,134	\$0		\$459,856	\$7,567,990		\$0	\$6,832,457	\$6,832,457	\$0
89		MAINTENANCE - DISTRIB. EXPENSES											
90	590.000	Distrb Maint-Suprv & Engineering	\$164,112	\$164,112	\$0	E-90	\$17,094	\$181,206	90.2810%	\$0	\$163,595	\$163,595	\$0
91	591.000	Distrb Maint-Structures	\$80,621	\$80,621	\$0	E-91	\$623	\$81,244	90.2810%	\$0	\$73,348	\$73,348	\$0
92	592.000	Distrb Maint-Station Equipment	\$1,251,329	\$1,251,329	\$0	E-92	\$49,344	\$1,300,673	90.2810%	\$0	\$1,174,261	\$1,174,261	\$0
93	593.000	Distrb Maint-OH lines	\$12,427,425	\$12,427,425	\$0	E-93	\$150,219	\$12,577,644	90.2810%	\$0	\$11,355,223	\$11,355,223	\$0
94	594.000	Distrb Maint-Maint Undergrnd Lines	\$626,206	\$626,206	\$0	E-94	\$42,898	\$669,104	90.2810%	\$0	\$604,074	\$604,074	\$0
95	595.000	Distrb Maint-Maint Line Transformer	\$254,030	\$254,030	\$0	E-95	\$17,420	\$271,450	90.2810%	\$0	\$245,068	\$245,068	\$0
96	596.000	Distrb Maint- Maint St Lights/Signal	\$386,693	\$386,693	\$0	E-96	\$19,719	\$406,412	90.2810%	\$0	\$366,913	\$366,913	\$0
97	597.000	Distrb Maint-Maint of Meters	\$280,497	\$280,497	\$0	E-97	\$23,919	\$304,416	90.2810%	\$0	\$274,830	\$274,830	\$0
98	598.000	Distrb Maint-Maint Misc Distr Pln	\$187,188	\$187,188	\$0	E-98	\$9,345	\$196,533	90.2810%	\$0	\$177,432	\$177,432	\$0
99		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$15,658,101	\$15,658,101	\$0		\$330,581	\$15,988,682		\$0	\$14,434,744	\$14,434,744	\$0
100		TOTAL DISTRIBUTION EXPENSES	\$22,766,235	\$22,766,235	\$0		\$790,437	\$23,556,672		\$0	\$21,267,201	\$21,267,201	\$0
101		CUSTOMER ACCOUNTS EXPENSE											
102	901.000	Cst Acct-Suprv Mtr Read Cict Misc	\$523,607	\$523,607	\$0	E-102	\$51,007	\$574,614	88.4277%	\$0	\$508,118	\$508,118	\$0
103	902.000	Cust Accts Meter Reading Expense	\$1,753,802	\$1,753,802	\$0	E-103	\$151,063	\$1,904,865	88.4277%	\$0	\$1,684,428	\$1,684,428	\$0
104	903.000	Customer Accts Records and Collection	\$5,022,204	\$5,022,204	\$0	E-104	\$230,665	\$5,252,869	88.4277%	\$0	\$4,644,991	\$4,644,991	\$0
105	904.000	Uncollectible Accounts	\$2,039,009	\$0	\$2,039,009	E-105	\$128,489	\$2,167,498	88.4277%	\$0	\$1,916,669	\$0	\$1,916,669
106	905.000	Misc. Customer Accts Expense	\$211,967	\$0	\$211,967	E-106	\$1,065	\$213,032	88.4277%	\$0	\$188,380	\$942	\$187,438
107		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,550,589	\$7,299,613	\$2,250,976		\$562,289	\$10,112,878		\$0	\$8,942,586	\$6,838,479	\$2,104,107
108		CUSTOMER SERVICE & INFO. EXP.											
109	907.000	Cst Service Suprv	\$351,895	\$351,895	\$0	E-109	\$26,768	\$378,663	88.4277%	\$0	\$334,843	\$334,843	\$0
110	908.000	Cst Assistance Expense	\$888,239	\$888,239	\$0	E-110	\$69,995	\$958,234	88.4277%	\$0	\$847,344	\$847,344	\$0
111	909.000	Information and Instruction Ads	\$174,854	\$0	\$174,854	E-111	\$0	\$174,854	88.4277%	\$0	\$154,619	\$0	\$154,619
112	910.000	Customer Serv & Public Infor Clear	\$7,076	\$0	\$7,076	E-112	\$0	\$7,076	88.4277%	\$0	\$6,257	\$0	\$6,257
113		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,422,064	\$1,240,134	\$181,930		\$96,763	\$1,518,827		\$0	\$1,343,063	\$1,182,187	\$160,876
114		SALES EXPENSES											
115	911.000	Sales Supervision	\$8,152	\$8,152	\$0	E-115	\$727	\$8,879	88.9110%	\$0	\$7,894	\$7,894	\$0
116	912.000	Sales Demonstration and Selling	\$350,542	\$350,542	\$0	E-116	\$25,896	\$376,438	88.9110%	\$0	\$334,695	\$334,695	\$0
117	916.000	Misc. Sales Expense	\$0	\$0	\$0	E-117	\$0	\$0	88.9110%	\$0	\$0	\$0	\$0
118		TOTAL SALES EXPENSES	\$358,694	\$358,694	\$0		\$26,623	\$385,317		\$0	\$342,589	\$342,589	\$0
119		ADMIN. & GENERAL EXPENSES											

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
120		OPERATION- ADMIN. & GENERAL EXP.											
121	920.000	Admin & Gen-Administrative Salaries	\$7,942,527	\$7,942,527	\$0	E-121	\$883,741	\$8,826,268	88.9110%	\$0	\$7,847,523	\$7,824,182	\$23,341
122	921.000	A & G Off Supply	\$2,087,665	\$0	\$2,087,665	E-122	\$28,057	\$2,115,722	88.9110%	\$0	\$1,881,110	\$293	\$1,880,817
123	922.000	Admin Expense Transfer Credit	-\$2,292,650	\$0	-\$2,292,650	E-123	\$0	-\$2,292,650	88.9110%	\$0	-\$2,038,418	\$0	-\$2,038,418
124	923.000	Outside Services Employed-Allocated	\$2,620,173	\$0	\$2,620,173	E-124	\$331,275	\$2,951,448	88.9110%	\$0	\$2,624,162	\$0	\$2,624,162
125	924.000	Property Insurance	\$2,051,935	\$0	\$2,051,935	E-125	\$226,352	\$2,278,287	88.9110%	\$0	\$2,025,648	\$0	\$2,025,648
126	925.000	Injuries and Damages	\$1,414,459	\$0	\$1,414,459	E-126	\$97,008	\$1,511,467	88.9110%	\$0	\$1,343,860	\$0	\$1,343,860
127	926.000	Employee Pensions and Benefits	\$13,338,452	\$0	\$13,338,452	E-127	\$2,375,519	\$15,713,971	88.9110%	\$0	\$13,971,449	\$77,263	\$13,894,186
128	927.000	Franchise Requirements	\$0	\$0	\$0	E-128	\$0	\$0	88.9110%	\$0	\$0	\$0	\$0
129	928.000	Reg Comm Exp	\$862,199	\$0	\$862,199	E-129	-\$260,091	\$602,108	100.0000%	\$0	\$602,108	\$0	\$602,108
130	929.000	Duplicate Charges-Credit	-\$239,750	\$0	-\$239,750	E-130	\$0	-\$239,750	88.9110%	\$0	-\$213,164	\$0	-\$213,164
131	930.000	Admin & General Miscellaneous Expense	\$2,105,708	\$0	\$2,105,708	E-131	\$1,485	\$2,107,193	88.9110%	\$0	\$1,873,526	\$1,320	\$1,872,206
132	931.000	Admin & General Expense-Rents	\$135,720	\$0	\$135,720	E-132	\$0	\$135,720	88.9110%	\$0	\$120,670	\$0	\$120,670
133		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$30,026,438	\$7,942,527	\$22,083,911		\$3,683,346	\$33,709,784		\$0	\$30,038,474	\$7,903,058	\$22,135,416
134		MAINT., ADMIN. & GENERAL EXP.											
135	935.000	Maint. Of General Plant	\$255,131	\$255,131	\$0	E-135	\$12,043	\$267,174	88.9110%	\$0	\$237,547	\$237,547	\$0
136		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$255,131	\$255,131	\$0		\$12,043	\$267,174		\$0	\$237,547	\$237,547	\$0
137		TOTAL ADMIN. & GENERAL EXPENSES	\$30,281,569	\$8,197,658	\$22,083,911		\$3,695,389	\$33,976,958		\$0	\$30,276,021	\$8,140,605	\$22,135,416
138		INTEREST ON CUSTOMER DEPOSITS											
139	0.000	Customer Deposit Interest	\$320,741	\$0	\$320,741	E-139	\$20,763	\$341,504	100.0000%	\$0	\$341,504	\$0	\$341,504
140		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$320,741	\$0	\$320,741		\$20,763	\$341,504		\$0	\$341,504	\$0	\$341,504
141		DEPRECIATION EXPENSE											
142	403.000	Depreciation Expense, Dep. Exp.	\$41,763,408	See note (1)	See note (1)	E-142	See note (1)	\$41,763,408	90.2810%	\$7,409,436	\$45,113,858	See note (1)	See note (1)
143		TOTAL DEPRECIATION EXPENSE	\$41,763,408	\$0	\$0		\$0	\$41,763,408		\$7,409,436	\$45,113,858	\$0	\$0
144		AMORTIZATION EXPENSE											
145	0.000	Reg Plan Amortization	\$5,301,560	\$0	\$5,301,560	E-145	-\$5,301,560	\$0	100.0000%	\$0	\$0	\$0	\$0
146	0.000	Amortization of Electric Plant	\$795,855	\$0	\$795,855	E-146	-\$95,335	\$700,520	90.2810%	\$0	\$632,436	\$0	\$632,436
147	0.000	Carrying Costs IATAN I	\$0	\$0	\$0	E-147	\$0	\$0	100.0000%	\$15,612	\$15,612	\$0	\$15,612
148	0.000	Vegetation and Infrastructure	\$0	\$0	\$0	E-148	\$470,756	\$470,756	100.0000%	\$0	\$470,756	\$0	\$470,756
149	0.000	Amort. Expense	\$0	\$0	\$0	E-149	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
150	0.000	Stock Issuance	\$0	\$0	\$0	E-150	\$0	\$0	100.0000%	\$1,440,198	\$1,440,198	\$0	\$1,440,198
151	0.000	Ice Storm	\$0	\$0	\$0	E-151	\$0	\$0	100.0000%	\$576,972	\$576,972	\$0	\$576,972
152	0.000	Customer Demand Program	\$0	\$0	\$0	E-152	\$0	\$0	100.0000%	\$212,306	\$212,306	\$0	\$212,306
153	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-153	\$0	\$0	100.0000%	\$738	\$738	\$0	\$738
154	0.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-154	\$0	\$0	100.0000%	\$22,434	\$22,434	\$0	\$22,434
155		TOTAL AMORTIZATION EXPENSE	\$6,097,415	\$0	\$6,097,415		-\$4,926,139	\$1,171,276		\$2,268,260	\$3,371,452	\$0	\$3,371,452
156		OTHER OPERATING EXPENSES											
157	408.000	Taxes Other Than Income Taxes	\$11,468,534	\$0	\$11,468,534	E-157	\$3,612,437	\$15,080,971	90.0569%	\$0	\$13,581,455	\$0	\$13,581,455
158	408.100	Taxes Other Than Income Taxes (Payroll)	\$2,593,486	\$0	\$2,593,486	E-158	\$471,698	\$3,065,184	84.5000%	\$0	\$2,590,081	\$398,585	\$2,191,496
159	408.000	Other Taxes (City Franchise)	\$411,604	\$0	\$411,604	E-159	\$0	\$411,604	100.0000%	\$0	\$411,604	\$0	\$411,604
160		TOTAL OTHER OPERATING EXPENSES	\$14,473,624	\$0	\$14,473,624		\$4,084,135	\$18,557,759		\$0	\$16,583,140	\$398,585	\$16,184,555
161		TOTAL OPERATING EXPENSE	\$330,152,501	\$44,280,753	\$244,108,340		\$6,827,210	\$336,979,711		\$9,677,696	\$297,897,635	\$43,014,693	\$209,769,084
162		NET INCOME BEFORE TAXES	\$29,763,969					\$22,936,759		\$37,222,391	\$108,918,922		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
163		INCOME TAXES											
164	409.100	Current Income Taxes	\$12,876,385	See note (1)	See note (1)	E-164	See note (1)	\$12,876,385	100.0000%	\$14,491,829	\$27,368,214	See note (1)	See note (1)
165		TOTAL INCOME TAXES	\$12,876,385					\$12,876,385		\$14,491,829	\$27,368,214		
166		DEFERRED INCOME TAXES											
167	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$6,793,772	See note (1)	See note (1)	E-167	See note (1)	\$6,793,772	100.0000%	\$0	\$6,793,772	See note (1)	See note (1)
168	411.000	Amortization of Deferred ITC	-\$179,557			E-168		-\$179,557	100.0000%	\$0	-\$179,557		
169	411.411	Amort of Excess Deferred Income Taxes	-\$710,963			E-169		-\$710,963	100.0000%	\$0	-\$710,963		
170		TOTAL DEFERRED INCOME TAXES	\$5,903,252					\$5,903,252		\$0	\$5,903,252		
171		NET OPERATING INCOME	\$10,984,332					\$4,157,122		\$22,730,562	\$75,647,456		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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Rev-2	Revenues From System Sales		\$0	\$0	\$0	\$0	\$47,508,513	\$47,508,513
	1. To reclassify emission allowances (SO2) to operating income. (Foster)		\$0	\$0		\$0	-\$139,900	
	2. To adjust revenues to reflect as billed for test year. (McMellen)		\$0	\$0		\$0	-\$4,267,329	
	3. To include billing adjustments. (Wells)		\$0	\$0		\$0	\$156,648	
	4. To include Special Discounts. (Wells)		\$0	\$0		\$0	-\$342,912	
	5. To include Excess Facilities. (Wells)		\$0	\$0		\$0	\$15,656	
	6. To annualize and normalize large customer growth. (Wells)		\$0	\$0		\$0	\$171,519	
	7. To adjust for customers who switched rate classes. (Wells)		\$0	\$0		\$0	\$78,411	
	8. To annualize revenues for the ER-2010-0130 rate change. (Wells)		\$0	\$0		\$0	\$45,291,561	
	9. To normalize weather to a 30-year normal. (Wells)		\$0	\$0		\$0	\$1,381,624	
	10. To make adjustments for 365 day consumption. (Wells)		\$0	\$0		\$0	-\$509,011	
	11. To annualize and normalize revenues for customer growth. (McMellen)		\$0	\$0		\$0	\$5,672,246	
Rev-3	Sale for Resale-Off System		\$0	\$0	\$0	\$0	-\$608,426	-\$608,426
	1. To reflect the annualized level of Transmission Revenue. (Foster)		\$0	\$0		\$0	-\$608,426	
E-4	Prod Stm Oper- Suprv & Engineering	500.000	\$120,269	\$196,611	\$316,880	\$0	\$0	\$0
	1. To adjust test year payroll expense to reflect Staff's annualized level (Westhues)		\$120,269	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$47,869		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$148,742		\$0	\$0	
E-5	Fuel Expense	501.000	\$6,703	\$3,435,507	\$3,442,210	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$6,703	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (Foster)		\$0	\$3,435,507		\$0	\$0	
E-6	Production Purchased Power	502.000	\$165,650	\$1,170,125	\$1,335,775	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$165,650	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$568,071		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$602,054		\$0	\$0	

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E-7	Production Electric Expense	505.000	\$60,710	\$274,223	\$334,933	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$60,710	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$191,414		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$82,809		\$0	\$0	
E-8	Misc Other Power Expenses	506.000	\$24,143	\$1,267,684	\$1,291,827	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$24,143	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$791,306		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$476,378		\$0	\$0	
E-10	Emission Allowance Expense	509.000	\$0	\$12,215	\$12,215	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$6,575		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$5,640		\$0	\$0	
E-14	Steam Maint. Suprv & Eng.	510.000	\$34,099	\$407,327	\$441,426	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$34,099	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$114,052		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$293,275		\$0	\$0	
E-15	Maintenance of Structures	511.000	\$32,161	\$158,678	\$190,839	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$32,161	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$143,710		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$14,968		\$0	\$0	
E-16	Maintenance of Boiler Plant	512.000	\$155,467	\$1,050,909	\$1,206,376	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$155,467	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$741,852		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$309,057		\$0	\$0	

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E-17	Maintenance of Electric Plant	513.000	\$41,500	\$361,099	\$402,599	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$41,500	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$253,775		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$107,324		\$0	\$0	
E-18	Maintenance of Misl. Steam Plant	514.000	\$30,570	\$100,588	\$131,158	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$30,570	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$5,970		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$94,618		\$0	\$0	
E-24	Production Hydraulic Pwr Oper Suprv & Eng	535.000	\$5,695	\$0	\$5,695	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$5,695	\$0		\$0	\$0	
E-26	Production Other Hydraulic Expense	537.000	\$155	\$0	\$155	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$155	\$0		\$0	\$0	
E-27	Prod Hydraulic Electric Expense	538.000	\$2,961	\$0	\$2,961	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$2,961	\$0		\$0	\$0	
E-28	Prod Misl Hydraulic Generation Exp	539.000	\$19,766	\$0	\$19,766	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$19,766	\$0		\$0	\$0	
E-32	Prod Hydraulic Maint Suprv & Eng	541.000	\$23,064	\$0	\$23,064	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$23,064	\$0		\$0	\$0	
E-33	Prod Hydraulic Maint of Structures	542.000	\$8,811	\$0	\$8,811	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$8,811	\$0		\$0	\$0	
E-34	Prod Maint Reservoirs, Dam & Wtrwy	543.000	\$3,848	\$0	\$3,848	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$3,848	\$0		\$0	\$0	
E-35	Prod Hydraulic Maint of Elect Plant	544.000	\$2,624	\$0	\$2,624	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$2,624	\$0		\$0	\$0	

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E-36	Prod Maint of Misc Hydraulic Plant	545.000	\$1,482	\$0	\$1,482	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,482	\$0		\$0	\$0	
E-41	Prod Turbine Oper Suprv & Engineer	546.000	\$63,175	\$0	\$63,175	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$63,175	\$0		\$0	\$0	
E-42	Prod Combustion Turbine Fuel	547.000	\$257	\$5,458,127	\$5,458,384	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$257	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (Foster)		\$0	\$5,458,127		\$0	\$0	
E-43	Prod Comb Turb Generation Exp.	548.000	\$113,947	\$0	\$113,947	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$113,947	\$0		\$0	\$0	
E-44	Misc Other Power Generation Exp.	549.000	\$6,601	\$0	\$6,601	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$6,601	\$0		\$0	\$0	
E-48	Prod Combust Turb Maint Suprv & Eng	551.000	\$45,382	\$0	\$45,382	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$45,382	\$0		\$0	\$0	
E-49	Prod comb Turb Maint of Structures	552.000	\$11,740	\$0	\$11,740	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$11,740	\$0		\$0	\$0	
E-50	Prod Maint of Gen & Electric Plant	553.000	\$79,032	\$0	\$79,032	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$79,032	\$0		\$0	\$0	
E-51	Prod Maint Misc Other Gen Power Plt	554.000	\$38,171	\$0	\$38,171	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$38,171	\$0		\$0	\$0	
E-55	Purchased Power-Energy	555.000	\$0	-\$14,755,980	-\$14,755,980	\$0	\$0	\$0
	1. To adjust Purchased Power Expense to Staff's annualized level of Energy Charges. (Foster)		\$0	-\$10,577,849		\$0	\$0	
	2. To adjust Purchased Power Expense to Staff's annualized level of Demand Charges. (Foster)		\$0	-\$7,156,170		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point Power Purchase Agreement-PPA. (Foster)		\$0	\$2,978,039		\$0	\$0	

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E-56	Oth Pwr Supply Syst Contr Load Disp	556.000	\$122,316	\$1,701,028	\$1,823,344	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$122,316	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$81,028		\$0	\$0	
	3. To adjust Transmission of Electricity by Others to reflect Staff's annualized Entergy Transmission contract expense for the addition of Plum Point. (Foster)		\$0	\$1,620,000		\$0	\$0	
E-57	Purch Power Other Power Supply Exp	557.000	\$0	\$87,829	\$87,829	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$6,063		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$81,766		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$15,659	\$0	\$15,659	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$15,659	\$0		\$0	\$0	
E-63	Trans Oper- Load Dispatch	561.000	\$49,046	\$0	\$49,046	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,046	\$0		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$13,913	\$0	\$13,913	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$13,913	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$4,157	\$0	\$4,157	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$4,157	\$0		\$0	\$0	
E-66	Trans of Electricity by Others	565.000	\$177	\$0	\$177	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$177	\$0		\$0	\$0	
E-67	Misc Transmission Expense	566.000	\$30,478	\$0	\$30,478	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$30,478	\$0		\$0	\$0	
E-71	Trans Maint-Suprv and Engrg	568.000	\$4,982	\$0	\$4,982	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$4,982	\$0		\$0	\$0	
E-72	Trans Maintenance of Structures	569.000	\$130	\$0	\$130	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$130	\$0		\$0	\$0	

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E-73	Trans Maintenance of Station Equipment	570.000	\$41,697	\$0	\$41,697	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$41,697	\$0		\$0	\$0	
E-74	Trans Maintenance of Overhead Lines	571.000	\$15,618	\$154,824	\$170,442	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$15,618	\$0		\$0	\$0	
	2. To include remediation costs in the test year T&D maintenance Expense. (Harrison)		\$0	\$154,824		\$0	\$0	
E-79	Distrb Oper - Supr & Engineering	580.000	\$46,661	\$0	\$46,661	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$46,661	\$0		\$0	\$0	
E-80	Distrb Oper - Station Expense	582.000	\$35,851	\$0	\$35,851	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$35,851	\$0		\$0	\$0	
E-81	Distrb Oper OH Line Expense	583.000	\$112,058	\$0	\$112,058	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$112,058	\$0		\$0	\$0	
E-82	Distrb Oper UG Line Expense	584.000	\$22,775	\$0	\$22,775	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$22,775	\$0		\$0	\$0	
E-83	Distrb Oper Street Light & Signal Expense	585.000	\$1,603	\$0	\$1,603	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,603	\$0		\$0	\$0	
E-84	Distrb Oper Meter Expense	586.000	\$182,180	\$0	\$182,180	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$182,180	\$0		\$0	\$0	
E-85	Distrb Oper Customer Install Expense	587.000	\$9,068	\$0	\$9,068	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$9,068	\$0		\$0	\$0	
E-86	Distr Oper Misc Distr Expense	588.000	\$49,660	\$0	\$49,660	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,660	\$0		\$0	\$0	
E-90	Distrb Maint-Suprv & Engineering	590.000	\$17,094	\$0	\$17,094	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$17,094	\$0		\$0	\$0	
E-91	Distrb Maint-Structures	591.000	\$623	\$0	\$623	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$623	\$0		\$0	\$0	
E-92	Distrib Maint-Station Equipment	592.000	\$49,344	\$0	\$49,344	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,344	\$0		\$0	\$0	
E-93	Distrib Maint-OH lines	593.000	\$150,219	\$0	\$150,219	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$150,219	\$0		\$0	\$0	
E-94	Distrib Maint-Maint Undergrnd Lines	594.000	\$42,898	\$0	\$42,898	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$42,898	\$0		\$0	\$0	
E-95	Distrib Maint-Maint Line Transformer	595.000	\$17,420	\$0	\$17,420	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$17,420	\$0		\$0	\$0	
E-96	Distrib Maint- Maint St Lights/Signal	596.000	\$19,719	\$0	\$19,719	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$19,719	\$0		\$0	\$0	
E-97	Distrib Maint-Maint of Meters	597.000	\$23,919	\$0	\$23,919	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$23,919	\$0		\$0	\$0	
E-98	Distrib Maint-Maint MiscI Distrib Pln	598.000	\$9,345	\$0	\$9,345	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$9,345	\$0		\$0	\$0	
E-102	Cst Acct-Suprv Mtr Read Clct MiscI	901.000	\$51,007	\$0	\$51,007	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$51,007	\$0		\$0	\$0	
E-103	Cust Accts Meter Reading Expense	902.000	\$151,063	\$0	\$151,063	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$151,063	\$0		\$0	\$0	
E-104	Customer Accts Records and Collection	903.000	\$230,665	\$0	\$230,665	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$230,665	\$0		\$0	\$0	
E-105	Uncollectible Accounts	904.000	\$0	\$128,489	\$128,489	\$0	\$0	\$0
	1. Adjustment to normalize bad debt expense (McMellen)		\$0	\$128,489		\$0	\$0	
E-106	MiscI. Customer Accts Expense	905.000	\$1,065	\$0	\$1,065	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,065	\$0		\$0	\$0	
E-109	Cst Service Suprv	907.000	\$26,768	\$0	\$26,768	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$26,768	\$0		\$0	\$0	
E-110	Cst Assistance Expense	908.000	\$69,995	\$0	\$69,995	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$69,995	\$0		\$0	\$0	
E-115	Sales Supervision	911.000	\$727	\$0	\$727	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$727	\$0		\$0	\$0	
E-116	Sales Demonstration and Selling	912.000	\$25,896	\$0	\$25,896	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$25,896	\$0		\$0	\$0	
E-121	Admin & Gen-Administrative Salaries	920.000	\$857,489	\$26,252	\$883,741	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$857,489	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$3,851		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$22,401		\$0	\$0	
E-122	A & G Off Supply	921.000	\$329	\$27,728	\$28,057	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$329	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$18,000		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$9,728		\$0	\$0	
E-124	Outside Services Employed-Allocated	923.000	\$0	\$331,275	\$331,275	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$331,275		\$0	\$0	
E-125	Property Insurance	924.000	\$0	\$226,352	\$226,352	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$226,352		\$0	\$0	
E-126	Injuries and Damages	925.000	\$0	\$97,008	\$97,008	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$97,008		\$0	\$0	

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E-127	Employee Pensions and Benefits	926.000	\$86,899	\$2,288,620	\$2,375,519	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$28,143	\$0		\$0	\$0		
	2. To adjust test year 401K expense to reflect Staff's annualized level. (Westhues)		\$58,756	\$0		\$0	\$0		
	3. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$393,360		\$0	\$0		
	4. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$1,557		\$0	\$0		
	5. Adjustment to FAS 106 OPEBS. (McMellen)		\$0	\$935,819		\$0	\$0		
	6. Adjustment to FAS 87 Pension Expense to be recovered in rate case. (McMellen)		\$0	\$957,884		\$0	\$0		
E-129	Reg Comm Exp	928.000	\$0	-\$260,091	-\$260,091	\$0	\$0	\$0	\$0
	1. Adjustment to zero out test year regulatory commission expense (Westhues)		\$0	-\$862,199		\$0	\$0		
	2. Adjustment to reflect annualized PSC Assessment fee (Westhues)		\$0	\$544,827		\$0	\$0		
	3. Adjustment to reflect a 5 year normalization of depreciation study (Westhues)		\$0	\$4,478		\$0	\$0		
	4. Adjustment to reflect annualized FERC Expenses (Westhues)		\$0	\$19,466		\$0	\$0		
	5. Adjustment to reflect current rate case expense (Westhues)		\$0	\$33,337		\$0	\$0		
E-131	Admin & General Miscellaneous Expense	930.000	\$1,485	\$0	\$1,485	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,485	\$0		\$0	\$0		
E-135	Maint. Of General Plant	935.000	\$12,043	\$0	\$12,043	\$0	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$12,043	\$0		\$0	\$0		
E-139	Customer Deposit Interest		\$0	\$20,763	\$20,763	\$0	\$0	\$0	\$0
	1. Interest on Customer Deposits (Westhues)		\$0	\$20,763		\$0	\$0		
E-142	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$7,409,436	\$7,409,436	\$7,409,436
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,409,436		
E-145	Reg Plan Amortization		\$0	-\$5,301,560	-\$5,301,560	\$0	\$0	\$0	\$0
	1. To remove regulatory plan amortization amount booked in the test year. (Oligschlaeger)		\$0	-\$5,301,560		\$0	\$0		
E-146	Amortization of Electric Plant		\$0	-\$95,335	-\$95,335	\$0	\$0	\$0	\$0
	1. Annualization of Amortization Expense. (McMellen)		\$0	-\$95,335		\$0	\$0		

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E-147	Carrying Costs IATAN I		\$0	\$0	\$0	\$0	\$15,612	\$15,612
	1. To include carrying costs for plant through November 30, 2010. (McMellen)		\$0	\$0		\$0	\$15,612	
E-148	Vegetation and Infrastructure		\$0	\$470,756	\$470,756	\$0	\$0	\$0
	1. Amortize Vegation/Infrastructure Tracker over 5 years ER-2010-0130. (Harrison)		\$0	\$292,514		\$0	\$0	
	2. Amortize Vegetation Infrastructure Tracker over 5 years ER-2011-0004. (Harrison)		\$0	\$178,242		\$0	\$0	
E-150	Stock Issuance		\$0	\$0	\$0	\$0	\$1,440,198	\$1,440,198
	1. Amortization of Stock Issuance costs. (McMellen)		\$0	\$0		\$0	\$1,440,198	
E-151	Ice Storm		\$0	\$0	\$0	\$0	\$576,972	\$576,972
	1. Annualization of Ice Storm expenses. (McMellen)		\$0	\$0		\$0	\$576,972	
E-152	Customer Demand Program		\$0	\$0	\$0	\$0	\$212,306	\$212,306
	1. Amortization of Customer Demand Program. (McMellen)		\$0	\$0		\$0	\$212,306	
E-153	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$738	\$738
	1. To include carrying costs for plant through November 30, 2010. (McMellen)		\$0	\$0		\$0	\$738	
E-154	Carrying Costs Iatan 2		\$0	\$0	\$0	\$0	\$22,434	\$22,434
	1. To include carrying costs for plant through November 30, 2010. (McMellen)		\$0	\$0		\$0	\$22,434	
E-157	Taxes Other Than Income Taxes	408.000	\$0	\$3,612,437	\$3,612,437	\$0	\$0	\$0
	1. Adjustment to annualize Property Taxes. (Westhues)		\$0	\$3,612,437		\$0	\$0	
E-158	Taxes Other Than Income Taxes (Payroll)	408.100	\$471,698	\$0	\$471,698	\$0	\$0	\$0
	1. to adjust for Staff's annualized amount of FICA Taxes (Westhues)		\$399,971	\$0		\$0	\$0	
	2. To adjust for Staff's annualized amount of FUTA Taxes (Westhues)		-\$449	\$0		\$0	\$0	
	3. To adjust for Staff's annualized amount of SUTA Taxes (Westhues)		-\$4,610	\$0		\$0	\$0	
	4. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$76,786	\$0		\$0	\$0	
E-164	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$14,491,829	\$14,491,829
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$14,491,829	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$46,900,087	\$46,900,087

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	Total Operating & Maint. Expense		\$4,173,722	\$2,653,488	\$6,827,210	\$0	\$24,169,525	\$24,169,525

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.47% Return	E 7.71% Return	F 7.96% Return
1	TOTAL NET INCOME BEFORE TAXES		\$108,918,922	\$101,676,448	\$105,498,865	\$109,305,809
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$45,113,858	\$45,113,858	\$45,113,858	\$45,113,858
4	50% Meals and Entertainment		\$100,092	\$100,092	\$100,092	\$100,092
5	Contributions in Aid of Construction		\$854,069	\$854,069	\$854,069	\$854,069
6	Book Amortization Expense		\$1,037,825	\$1,037,825	\$1,037,825	\$1,037,825
7	SWPA Capacity Loss Reimbursement		\$8,854,567	\$8,854,567	\$8,854,567	\$8,854,567
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$55,960,411	\$55,960,411	\$55,960,411	\$55,960,411
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.2210%	\$30,710,923	\$30,710,923	\$30,710,923	\$30,710,923
11	Tax Straight-Line Depreciation		\$44,324,464	\$44,324,464	\$44,324,464	\$44,324,464
12	Tax Depreciation - Excess		\$18,551,438	\$18,551,438	\$18,551,438	\$18,551,438
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$93,586,825	\$93,586,825	\$93,586,825	\$93,586,825
14	NET TAXABLE INCOME		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$3,716,671	\$3,339,101	\$3,538,374	\$3,736,841
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$67,575,837	\$60,710,933	\$64,334,077	\$67,942,554
20	Federal Income Tax at the Rate of	35.00%	\$23,651,543	\$21,248,827	\$22,516,927	\$23,779,894
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$23,651,543	\$21,248,827	\$22,516,927	\$23,779,894
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
27	Deduct Federal Income Tax at the Rate of	50.000%	\$11,825,772	\$10,624,414	\$11,258,464	\$11,889,947
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$59,466,736	\$53,425,620	\$56,613,987	\$59,789,448
30	Missouri Income Tax at the Rate of	6.250%	\$3,716,671	\$3,339,101	\$3,538,374	\$3,736,841
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$71,292,508	\$64,050,034	\$67,872,451	\$71,679,395
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$23,651,543	\$21,248,827	\$22,516,927	\$23,779,894
39	State Income Tax		\$3,716,671	\$3,339,101	\$3,538,374	\$3,736,841
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$27,368,214	\$24,587,928	\$26,055,301	\$27,516,735
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$6,793,772	\$6,793,772	\$6,793,772	\$6,793,772
44	Amortization of Deferred ITC		-\$179,557	-\$179,557	-\$179,557	-\$179,557
45	Amort of Excess Deferred Income Taxes		-\$710,963	-\$710,963	-\$710,963	-\$710,963
46	TOTAL DEFERRED INCOME TAXES		\$5,903,252	\$5,903,252	\$5,903,252	\$5,903,252
47	TOTAL INCOME TAX		\$33,271,466	\$30,491,180	\$31,958,553	\$33,419,987

The Empire District Electric Company
Case No. ER-2011-0004
Update 11-30-2010
Direct Filing through June 30, 2010
Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.60%	F Weighted Cost of Capital 9.10%	G Weighted Cost of Capital 9.60%
1	Common Stock	\$650,734,674	49.36%		4.245%	4.492%	4.738%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$667,647,323	50.64%	6.36%	3.221%	3.221%	3.221%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,318,381,997	100.00%		7.466%	7.713%	7.959%
8	PreTax Cost of Capital				10.111%	10.512%	10.911%

The Empire District Electric Company
Case No. ER-2011-0004
Update 11-30-2010
Direct Filing through June 30, 2010
Rate Revenue Summary

Line Number	Description	C As Billed	D Billing Adjustments	E Adjustments				G Annualize for 2010 rate change	H Weather Normalization Adjustment
				Large Customer Rate		F Rate Switcher Adjustment	Weather Normalization Adjustment		
				Switch Adjustment	Rate Switcher Adjustment				
1	MISSOURI RATE REVENUES								
2	RATE REVENUE BY RATE SCHEDULE								
3	RG-Residential	\$161,964,080	-\$10,278	\$0	\$0	\$19,128,442	-\$973,214		
4	CB-Commercial	\$33,027,029	\$13,220	\$0	\$542,066	\$3,913,430	-\$112,493		
5	SH-Small Heating	\$8,780,797	-\$481	\$0	\$83,976	\$1,018,795	-\$80,092		
6	TEB-Total Electric Building	\$31,019,239	\$220,127	\$0	-\$255,773	\$2,752,136	-\$137,563		
7	GP-General Power	\$66,519,613	\$86,835	\$0	-\$268,214	\$7,719,298	-\$91,635		
8	LP-Large Power	\$41,362,116	\$255,974	-\$18,043	\$0	\$4,968,005	\$0		
9	Special Transmission	\$3,205,620	-\$442,460	\$0	\$0	\$372,301	\$0		
10	PFM-Feed Mill	\$66,002	\$0	\$0	\$0	\$6,357	\$0		
11	MS-Traffic Signals	\$54,436	\$0	\$0	\$0	\$1,009	\$0		
12	SPL-Municipal Lighting	\$1,561,184	\$0	\$0	\$0	\$196,376	\$0		
13	PL-Private Lighting	\$3,932,972	\$0	\$0	\$0	\$471,146	\$0		
14	LS-Special Lighting	\$118,546	\$0	\$0	\$0	\$13,934	\$0		
15	Billing Adjustment to Match FERC Form 1A	\$0	\$0	\$0	\$0	\$0	\$0		
16	TOTAL RATE REVENUE BY RATE SCHEDULE	\$351,611,634	\$122,937	-\$18,043	\$102,055	\$40,561,229	-\$1,394,997		
17	OTHER RATE REVENUE								
18	Cogen	\$0	\$0	\$0	\$0	\$0	\$0		
19	Excess Facilities	\$2,010,062	\$15,656	\$41,000	\$0	\$0	\$0		
20	Interruptible Credits	-\$342,912	\$0	\$0	\$0	\$0	\$0		
21	Special Discounts	-\$100,320	\$0	\$0	\$0	\$0	\$0		
22	TOTAL OTHER RATE REVENUE	\$1,566,830	\$15,656	\$41,000	\$0	\$0	\$0		
23	TOTAL MISSOURI RATE REVENUES	\$353,178,464	\$138,593	\$22,957	\$102,055	\$40,561,229	-\$1,394,997		

The Empire District Electric Company
Case No. ER-2011-0004
Update 11-30-2010
Direct Filing through June 30, 2010
Rate Revenue Summary

A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	RG-Residential	-\$1,522,598	\$353,438	\$16,975,790	\$178,939,870
4	CB-Commercial	-\$171,717	\$320,253	\$4,504,759	\$37,531,788
5	SH-Small Heating	-\$32,373	\$18,674	\$1,008,499	\$9,789,296
6	TEB-Total Electric Building	-\$273,417	\$1,245,358	\$3,550,868	\$34,570,107
7	GP-General Power	-\$79,935	\$2,105,686	\$9,472,035	\$75,991,648
8	LP-Large Power	-\$8,431	\$171,519	\$5,369,024	\$46,731,140
9	Special Transmission	\$0	\$0	-\$70,159	\$3,135,461
10	PFM-Feed Mill	\$0	\$0	\$6,357	\$72,359
11	MS-Traffic Signals	\$0	\$0	\$1,009	\$55,445
12	SPL-Municipal Lighting	\$0	\$0	\$196,376	\$1,757,560
13	PL-Private Lighting	\$0	\$0	\$471,146	\$4,404,118
14	LS-Special Lighting	\$0	\$0	\$13,934	\$132,480
15	Billing Adjustment to Match FERC Form 1A	\$0	\$0	\$0	\$0
16	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$2,088,471	\$4,214,928	\$41,499,638	\$393,111,272
17	OTHER RATE REVENUE				
18	Cogen	\$0	\$0	\$0	\$0
19	Excess Facilities	\$0	\$0	\$56,656	\$2,066,718
20	Interruptible Credits	\$0	\$0	\$0	-\$342,912
21	Special Discounts	\$0	\$0	\$0	-\$100,320
22	TOTAL OTHER RATE REVENUE	\$0	\$0	\$56,656	\$1,623,486
23	TOTAL MISSOURI RATE REVENUES	-\$2,088,471	\$4,214,928	\$41,556,294	\$394,734,758