

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: GR-2009-0434
Date Prepared: October 20, 2009



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

EMPIRE DISTRICT GAS

CASE NO. GR-2009-0434

Jefferson City, Missouri

October 2009

Empire District Gas
 Case No. GR-2009-0434
 North South
 Test Year Ending 12/31/08
 Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.87% Return	<u>C</u> 8.09% Return	<u>D</u> 8.30% Return
1	Net Orig Cost Rate Base	\$46,070,148	\$46,070,148	\$46,070,148
2	Rate of Return	7.87%	8.09%	8.30%
3	Net Operating Income Requirement	\$3,624,339	\$3,724,771	\$3,825,204
4	Net Income Available	\$2,194,416	\$2,194,416	\$2,194,416
5	Additional Net Income Required	\$1,429,923	\$1,530,355	\$1,630,788
6	Income Tax Requirement			
7	Required Current Income Tax	\$1,089,798	\$1,149,956	\$1,210,115
8	Current Income Tax Available	\$233,290	\$233,290	\$233,290
9	Additional Current Tax Required	\$856,508	\$916,666	\$976,825
10	Revenue Requirement	\$2,286,431	\$2,447,021	\$2,607,613
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$2,286,431	\$2,447,021	\$2,607,613

Empire District Gas
 Case No. GR-2009-0434
 North South
 Test Year Ending 12/31/08
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$81,028,381
2	Less Accumulated Depreciation Reserve		\$36,626,404
3	Net Plant In Service		\$44,401,977
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$384,711
6	Investment in Stored Gas		\$4,158,824
7	Materials & Supplies		\$260,491
8	Prepaid Pension Asset		\$2,209,756
9	Prepayments		\$94,407
10	Unamortized balance Chillicothe AAO		\$67,140
11	Unamortized AAO balance GO-90-115		\$70,772
12	Unamortized AAO balance GO-91-359		\$344,291
13	TOTAL ADD TO NET PLANT IN SERVICE		\$7,590,392
14	SUBTRACT FROM NET PLANT		
15	Federal Tax Offset	4.5890%	\$45,385
16	State Tax Offset	4.5890%	\$7,386
17	City Tax Offset	0.0000%	\$0
18	Interest Expense Offset	11.0288%	\$181,493
19	Customer Deposits		\$948,479
20	Customer Advances for Construction		\$567,002
21	Deferred Income Taxes		\$1,820,621
22	Regulatory Liabilities		\$2,351,855
23	TOTAL SUBTRACT FROM NET PLANT		\$5,922,221
24	Total Rate Base		\$46,070,148

Empire District Gas
Case No. GR-2009-0434
North South
Test Year Ending 12/31/08
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	101.000	Property Under Capital Lease	\$23,611	P-2	\$0	\$23,611	100.0000%	\$0	\$23,611
3	301.000	Intang-Organization	\$0	P-3	\$0	\$0	100.0000%	\$0	\$0
4	302.000	Intang-Franchise & Consents	\$0	P-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Gas Misc Intangible Plant	\$214,329	P-5	\$0	\$214,329	100.0000%	\$0	\$214,329
6		TOTAL PLANT INTANGIBLE	\$237,940		\$0	\$237,940		\$0	\$237,940
7		DISTRIBUTION PLANT							
8	365.000	Gas Trans - Land	\$234,575	P-8	\$0	\$234,575	100.0000%	\$0	\$234,575
9	366.000	Gas Trans - Structures & Improvements	\$10,880	P-9	\$0	\$10,880	100.0000%	\$0	\$10,880
10	367.000	Gas Trans-Steel Mains	\$6,803,691	P-10	\$0	\$6,803,691	100.0000%	\$0	\$6,803,691
11	369.000	Gas Tran -Mea & Reg Sta Eqpmt	\$405,355	P-11	\$0	\$405,355	100.0000%	\$0	\$405,355
12	374.000	Gas Dist-Land	\$2,811	P-12	\$0	\$2,811	100.0000%	\$0	\$2,811
13	375.000	Gas Dist-Struct & Improvements	\$74,532	P-13	\$0	\$74,532	100.0000%	\$0	\$74,532
14	376.000	Gas Dist-Iron Mains	\$37,357,413	P-14	\$0	\$37,357,413	100.0000%	\$0	\$37,357,413
15	378.000	Gas Dist-Gen Mea/Reg Sta	\$303,104	P-15	\$0	\$303,104	100.0000%	\$0	\$303,104
16	379.000	Gas Dist-City Gate Mea/Reg	\$457,891	P-16	\$0	\$457,891	100.0000%	\$0	\$457,891
17	380.000	Gas Dist-Services-Iron	\$22,661,007	P-17	\$0	\$22,661,007	100.0000%	\$0	\$22,661,007
18	381.000	Gas Dist - Meters - Small Vol	\$4,555,365	P-18	\$0	\$4,555,365	100.0000%	\$0	\$4,555,365
19	383.000	Gas Dist - House Regulator	\$2,656,620	P-19	\$0	\$2,656,620	100.0000%	\$0	\$2,656,620
20	385.000	Gas Dist-Industrial Mea/Reg	\$441,651	P-20	\$0	\$441,651	100.0000%	\$0	\$441,651
21	387.000	Gas Dist-Other Equipment	\$0	P-21	\$0	\$0	100.0000%	\$0	\$0
22		TOTAL DISTRIBUTION PLANT	\$75,964,895		\$0	\$75,964,895		\$0	\$75,964,895
23		PRODUCTION PLANT							
24		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
25		GENERAL PLANT							
26	389.000	Gen Plant-Land	\$1,576	P-26	\$0	\$1,576	100.0000%	\$35,025	\$36,601
27	390.000	Gen Plt-Str & Improve-Own	\$631,027	P-27	\$0	\$631,027	100.0000%	\$557,759	\$1,188,786
28	391.000	Gen Plt-Office Furn & Equip	\$116,876	P-28	\$0	\$116,876	100.0000%	\$200,189	\$317,065
29	391.100	Gen Plt-Office Computer Equip	\$304,344	P-29	\$0	\$304,344	100.0000%	\$364,862	\$669,206
30	392.000	Gen Plt-Trans Equip Light Truck	\$1,156,550	P-30	\$0	\$1,156,550	100.0000%	\$0	\$1,156,550
31	393.000	Gen Plt-Stores Equipment	\$29,019	P-31	\$0	\$29,019	100.0000%	\$0	\$29,019
32	394.000	Gen Plt-Tool/Shop/Garage	\$609,790	P-32	\$0	\$609,790	100.0000%	\$0	\$609,790
33	395.000	Gen Plt-Lab Equipment	\$97,457	P-33	\$0	\$97,457	100.0000%	\$0	\$97,457
34	396.000	Gen Plt-Shrt Life Powr Eqp	\$286,555	P-34	\$0	\$286,555	100.0000%	\$0	\$286,555
35	397.000	Gen Plt-Communication Equip	\$0	P-35	\$0	\$0	100.0000%	\$371,767	\$371,767
36	398.000	Gen Plt-Misc Equipment	\$54,870	P-36	\$0	\$54,870	100.0000%	\$7,880	\$62,750
37		TOTAL GENERAL PLANT	\$3,288,064		\$0	\$3,288,064		\$1,537,482	\$4,825,546
38		GENERAL PLANT - ALLOCATED							
39		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$79,490,899		\$0	\$79,490,899		\$1,537,482	\$81,028,381

Empire District Gas
 Case No. GR-2009-0434
 North South
 Test Year Ending 12/31/08
 Adjustments to Plant in Service

<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-26	Gen Plant-Land	389.000		\$0		\$35,025
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$35,025	
P-27	Gen Plt-Str & Improve-Own	390.000		\$0		\$557,759
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$557,759	
P-28	Gen Plt-Office Furn & Equip	391.000		\$0		\$200,189
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$200,189	
P-29	Gen Plt-Office Computer Equip	391.100		\$0		\$364,862
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$364,862	
P-35	Gen Plt-Communication Equip	397.000		\$0		\$371,767
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$371,767	
P-36	Gen Plt-Misc Equipment	398.000		\$0		\$7,880
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$7,880	
Total Plant Adjustments				\$0		\$1,537,482

Empire District Gas
 Case No. GR-2009-0434
 North South
 Test Year Ending 12/31/08
 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	101.000	Property Under Capital Lease	\$23,611	0.00%	\$0
3	301.000	Intang-Organization	\$0	0.00%	\$0
4	302.000	Intang-Franchise & Consents	\$0	0.00%	\$0
5	303.000	Gas Misc Intangible Plant	\$214,329	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$237,940		\$0
7		DISTRIBUTION PLANT			
8	365.000	Gas Trans - Land	\$234,575	0.00%	\$0
9	366.000	Gas Trans - Structures & Improvements	\$10,880	2.22%	\$242
10	367.000	Gas Trans-Steel Mains	\$6,803,691	1.54%	\$104,777
11	369.000	Gas Tran -Mea & Reg Sta Eqpmt	\$405,355	2.22%	\$8,999
12	374.000	Gas Dist-Land	\$2,811	0.00%	\$0
13	375.000	Gas Dist-Struct & Improvements	\$74,532	2.22%	\$1,655
14	376.000	Gas Dist-Iron Mains	\$37,357,413	4.54%	\$1,696,027
15	378.000	Gas Dist-Gen Mea/Reg Sta	\$303,104	2.00%	\$6,062
16	379.000	Gas Dist-City Gate Mea/Reg	\$457,891	2.00%	\$9,158
17	380.000	Gas Dist-Services-Iron	\$22,661,007	3.31%	\$750,079
18	381.000	Gas Dist - Meters - Small Vol	\$4,555,365	4.53%	\$206,358
19	383.000	Gas Dist - House Regulator	\$2,656,620	2.03%	\$53,929
20	385.000	Gas Dist-Industrial Mea/Reg	\$441,651	2.69%	\$11,880
21	387.000	Gas Dist-Other Equipment	\$0	0.00%	\$0
22		TOTAL DISTRIBUTION PLANT	\$75,964,895		\$2,849,166
23		PRODUCTION PLANT			
24		TOTAL PRODUCTION PLANT	\$0		\$0
25		GENERAL PLANT			
26	389.000	Gen Plant-Land	\$36,601	0.00%	\$0
27	390.000	Gen Plt-Str & Improve-Own	\$1,188,786	2.32%	\$27,580
28	391.000	Gen Plt-Office Furn & Equip	\$317,065	6.67%	\$21,148
29	391.100	Gen Plt-Office Computer Equip	\$669,206	14.29%	\$95,630
30	392.000	Gen Plt-Trans Equip Light Truck	\$1,156,550	5.78%	\$66,849
31	393.000	Gen Plt-Stores Equipment	\$29,019	4.00%	\$1,161
32	394.000	Gen Plt-Tool/Shop/Garage	\$609,790	3.33%	\$20,306
33	395.000	Gen Plt-Lab Equipment	\$97,457	3.33%	\$3,245
34	396.000	Gen Plt-Shrt Life Powr Eqp	\$286,555	5.35%	\$15,331
35	397.000	Gen Plt-Communication Equip	\$371,767	4.00%	\$14,871
36	398.000	Gen Plt-Misc Equipment	\$62,750	4.35%	\$2,730
37		TOTAL GENERAL PLANT	\$4,825,546		\$268,851
38		GENERAL PLANT - ALLOCATED			
39		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0
40		Total Depreciation	\$81,028,381		\$3,118,017

Empire District Gas
Case No. GR-2009-0434
North South
Test Year Ending 12/31/08
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	101.000	Property Under Capital Lease	\$0	R-2	\$0	\$0	100.0000%	\$0	\$0
3	301.000	Intang-Organization	\$0	R-3	\$0	\$0	100.0000%	\$0	\$0
4	302.000	Intang-Franchise & Consents	\$0	R-4	\$0	\$0	100.0000%	\$0	\$0
5	303.000	Gas Misc Intangible Plant	\$0	R-5	\$0	\$0	100.0000%	\$0	\$0
6		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
7		DISTRIBUTION PLANT							
8	365.000	Gas Trans - Land	\$0	R-8	\$0	\$0	100.0000%	\$0	0
9	366.000	Gas Trans - Structures & Improvements	\$9,716	R-9	\$0	\$9,716	100.0000%	\$0	9716
10	367.000	Gas Trans-Steel Mains	\$5,071,438	R-10	\$0	\$5,071,438	100.0000%	\$0	5071438
11	369.000	Gas Tran -Mea & Reg Sta Eqpmt	\$159,608	R-11	\$0	\$159,608	100.0000%	\$0	159608
12	374.000	Gas Dist-Land	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	375.000	Gas Dist-Struct & Improvements	\$51,307	R-13	\$0	\$51,307	100.0000%	\$0	\$51,307
14	376.000	Gas Dist-Iron Mains	\$12,885,573	R-14	\$0	\$12,885,573	100.0000%	\$0	\$12,885,573
15	378.000	Gas Dist-Gen Mea/Reg Sta	\$185,146	R-15	\$0	\$185,146	100.0000%	\$0	\$185,146
16	379.000	Gas Dist-City Gate Mea/Reg	\$269,183	R-16	\$0	\$269,183	100.0000%	\$0	\$269,183
17	380.000	Gas Dist-Services-Iron	\$12,733,347	R-17	\$0	\$12,733,347	100.0000%	\$0	\$12,733,347
18	381.000	Gas Dist - Meters - Small Vol	\$1,946,579	R-18	\$0	\$1,946,579	100.0000%	\$0	\$1,946,579
19	383.000	Gas Dist - House Regulator	\$614,749	R-19	\$0	\$614,749	100.0000%	\$0	\$614,749
20	385.000	Gas Dist-Industrial Mea/Reg	\$111,648	R-20	\$0	\$111,648	100.0000%	\$0	\$111,648
21	387.000	Gas Dist-Other Equipment	\$0	R-21	\$0	\$0	100.0000%	\$0	\$0
22		TOTAL DISTRIBUTION PLANT	\$34,038,294		\$0	\$34,038,294		\$0	\$34,038,294
23		PRODUCTION PLANT							
24		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
25		GENERAL PLANT							
26	389.000	Gen Plant-Land	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	390.000	Gen Plt-Str & Improve-Own	\$34,537	R-27	\$0	\$34,537	100.0000%	\$336,296	\$370,833
28	391.000	Gen Plt-Office Furn & Equip	\$33,198	R-28	\$0	\$33,198	100.0000%	\$108,323	\$141,521
29	391.100	Gen Plt-Office Computer Equip	\$179,304	R-29	\$0	\$179,304	100.0000%	\$171,981	\$351,285
30	392.000	Gen Plt-Trans Equip Light Truck	\$591,090	R-30	\$0	\$591,090	100.0000%	\$0	\$591,090
31	393.000	Gen Plt-Stores Equipment	\$10,252	R-31	\$0	\$10,252	100.0000%	\$0	\$10,252
32	394.000	Gen Plt-Tool/Shop/Garage	\$586,528	R-32	\$0	\$586,528	100.0000%	\$0	\$586,528
33	395.000	Gen Plt-Lab Equipment	\$90,482	R-33	\$0	\$90,482	100.0000%	\$0	\$90,482
34	396.000	Gen Plt-Shrt Life Powr Eqp	\$245,792	R-34	\$0	\$245,792	100.0000%	\$0	\$245,792
35	397.000	Gen Plt-Communication Equip	\$0	R-35	\$0	\$0	100.0000%	\$174,079	\$174,079
36	398.000	Gen Plt-Misc Equipment	\$21,195	R-36	\$0	\$21,195	100.0000%	\$5,053	\$26,248
37		TOTAL GENERAL PLANT	\$1,792,378		\$0	\$1,792,378		\$795,732	\$2,588,110
38		GENERAL PLANT - ALLOCATED							
39		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$35,830,672		\$0	\$35,830,672		\$795,732	\$36,626,404

Empire District Gas
 Case No. GR-2009-0434
 North South
 Test Year Ending 12/31/08
 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-27	Gen Plt-Str & Improve-Own	390.000		\$0		\$336,296
	1. To allocate common plant reserve to EDG gas operations (Harrison)		\$0		\$336,296	
R-28	Gen Plt-Office Furn & Equip	391.000		\$0		\$108,323
	1. To allocate common plant reserve to EDG gas operations (Harrison)		\$0		\$108,323	
R-29	Gen Plt-Office Computer Equip	391.100		\$0		\$171,981
	1. To allocate common plant reserve to EDG gas operations (Harrison)		\$0		\$171,981	
R-35	Gen Plt-Communication Equip	397.000		\$0		\$174,079
	1. To allocate common plant reserve to EDG gas operations (Harrison)		\$0		\$174,079	
R-36	Gen Plt-Misc Equipment	398.000		\$0		\$5,053
	1. To allocate common plant reserve to EDG gas operations (Harrison)		\$0		\$5,053	
Total Reserve Adjustments				\$0		\$795,732

Empire District Gas
Case No. GR-2009-0434
North South
Test Year Ending 12/31/08
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	\$2,911,679	43.50	11.50	32.00	0.087671	\$255,270
3	Vacation Accrual	\$39,583	43.50	365.00	-321.50	-0.880822	-\$34,866
4	Employee Benefits	\$252,687	43.50	7.05	36.45	0.099863	\$25,234
5	Purchased Gas Expense	\$37,929,499	43.50	39.94	3.56	0.009753	\$369,926
6	Purchased Gas Expense (Back out)	-\$37,929,499	43.50	43.50	0.00	0.000000	\$0
7	FICA Withheld	\$218,241	43.50	11.50	32.00	0.087671	\$19,133
8	Federal Income Tax Withheld	\$413,660	43.50	11.50	32.00	0.087671	\$36,266
9	State Income Tax Withheld	\$117,450	43.50	11.50	32.00	0.087671	\$10,297
10	Employees 401K Withheld	\$203,501	43.50	11.50	32.00	0.087671	\$17,841
11	Employers 401K Withheld	\$73,861	43.50	56.60	-13.10	-0.035890	-\$2,651
12	Cash Vouchers	\$4,936,416	43.50	54.34	-10.84	-0.029699	-\$146,607
13	TOTAL OPERATION AND MAINT. EXPENSE	\$9,167,078					\$549,843
14	TAXES						
15	Property Tax	\$562,539	43.50	182.00	-138.50	-0.379452	-\$213,457
16	Corporate Franchise Taxes	\$35,673	43.50	-77.50	121.00	0.331507	\$11,826
17	Employer Portion of FICA	\$218,241	43.50	11.50	32.00	0.087671	\$19,133
18	Federal Unemployment Tax	\$2,368	43.50	73.98	-30.48	-0.083507	-\$198
19	State Unemployment Tax	\$8,668	43.50	64.53	-21.03	-0.057616	-\$499
20	Use Tax	\$9,952	24.05	52.85	-28.80	-0.078904	-\$785
21	Sales Tax	\$988,466	24.05	17.09	6.96	0.019068	\$18,848
22	TOTAL TAXES	\$1,825,907					-\$165,132
23	OTHER EXPENSES						
24	TOTAL OTHER EXPENSES	\$0					\$0
25	CWC REQ'D BEFORE RATE BASE OFFSETS						\$384,711
26	TAX OFFSET FROM RATE BASE						
27	Federal Tax Offset	\$989,001	43.50	60.25	-16.75	-0.045890	-\$45,385
28	State Tax Offset	\$160,955	43.50	60.25	-16.75	-0.045890	-\$7,386
29	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
30	Interest Expense Offset	\$1,645,626	43.50	83.76	-40.26	-0.110288	-\$181,493
31	TOTAL OFFSET FROM RATE BASE	\$2,795,582					-\$234,264
32	TOTAL CASH WORKING CAPITAL REQUIRED						\$150,447

Empire District Gas
Case No. GR-2009-0434
North South
Test Year Ending 12/31/08
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
Rev-1		OPERATING REVENUES											
Rev-2	480.030	Residential Revenue	\$0	See note (1)	See note (1)	Rev-2	See note (1)	\$0	100.0000%	\$0	\$0	See note (1)	See note (1)
Rev-3	481.030	Commercial	\$0			Rev-3		\$0	100.0000%	\$0	\$0		
Rev-4	0.000	Sm. Gen. Service	\$0			Rev-4		\$0	100.0000%	\$0	\$0		
Rev-5	0.000	Med. Gen. Service	\$0			Rev-5		\$0	100.0000%	\$0	\$0		
Rev-6	0.000	Lg. Gen. Service	\$0			Rev-6		\$0	100.0000%	\$0	\$0		
Rev-7	480.030	Annualized Residential Revenues	\$34,987,848			Rev-7		\$34,987,848	100.0000%	-\$24,622,000	\$10,365,848		
Rev-8		Annualized Commercial/Oth Pub Auth Gas Rev	\$15,518,542			Rev-8		\$15,518,542	100.0000%	-\$13,080,603	\$2,437,939		
Rev-9		Industrial Firm/Interdepartmental Sales Rev	\$5,003,024			Rev-9		\$5,003,024	100.0000%	-\$3,782,998	\$1,220,026		
Rev-10	487.030	Forfeited Discounts Gas	\$85,056			Rev-10		\$85,056	100.0000%	\$0	\$85,056		
Rev-11	488.130	Returned Check Chgs Gas	\$11,900			Rev-11		\$11,900	100.0000%	\$0	\$11,900		
Rev-12	488.230	Reconnect Chnrges Gas	\$59,777			Rev-12		\$59,777	100.0000%	\$0	\$59,777		
Rev-13	488.330	Tax Remuneration Gas	\$26,482			Rev-13		\$26,482	100.0000%	\$0	\$26,482		
Rev-14	488.430	Misc. Service Rev Gas	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	489.331	Commercial Firm Transport Rev	\$640,210			Rev-15		\$640,210	100.0000%	\$55,952	\$696,162		
Rev-16	489.332	Industrial Firm Transport Rev	\$11,663			Rev-16		\$11,663	100.0000%	-\$5,441	\$6,222		
Rev-17	489.333	Commercial Inter Transport Rev	\$68,180			Rev-17		\$68,180	100.0000%	-\$4,739	\$63,441		
Rev-18	489.334	Industrial Inter Transport Rev	\$1,497,779			Rev-18		\$1,497,779	100.0000%	-\$35,317	\$1,462,462		
Rev-19	0.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-19		\$0	100.0000%	\$0	\$0		
Rev-20		TOTAL OPERATING REVENUES	\$57,910,461					\$57,910,461		-\$41,475,146	\$16,435,315		
1		GAS SUPPLY EXPENSES											
2	804.000	Natural Gas City Gate Purchases	\$43,445,224	\$0	\$43,445,224	E-2	-\$43,445,224	\$0	100.0000%	\$0	\$0	\$0	\$0
3	805.010	Cost of unbilled Revenue	\$723,009	\$0	\$723,009	E-3	-\$723,009	\$0	100.0000%	\$0	\$0	\$0	\$0
4	805.100	Purchased Gas Cost Adjustments	\$1,595,432	\$0	\$1,595,432	E-4	-\$1,595,432	\$0	100.0000%	\$0	\$0	\$0	\$0
5	805.200	Financial Gas Cost Adjustment	-\$4,841,948	\$0	-\$4,841,948	E-5	\$4,841,948	\$0	100.0000%	\$0	\$0	\$0	\$0
6	808.100	Gas Withdrawn from Storage Debt.	\$9,636,342	\$0	\$9,636,342	E-6	-\$9,636,342	\$0	100.0000%	\$0	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage Credit	-\$12,628,559	\$0	-\$12,628,559	E-7	\$12,628,559	\$0	100.0000%	\$0	\$0	\$0	\$0
8	813.000	Other Gas Supply Expense	\$22,511	\$0	\$22,511	E-8	\$0	\$22,511	100.0000%	\$0	\$22,511	\$0	\$22,511
9		TOTAL GAS SUPPLY EXPENSES	\$37,952,011	\$0	\$37,952,011		-\$37,929,500	\$22,511		\$0	\$22,511	\$0	\$22,511
10		NATURAL GAS STORAGE EXPENSE											
11	766.000	NG PG Maint Field Meas & Regul	\$254	\$0	\$254	E-11	-\$711	-\$457	100.0000%	\$0	-\$457	\$0	-\$457
12	844.000	Energy Trading/Acct - Gas	\$68,750	\$0	\$68,750	E-12	\$0	\$68,750	100.0000%	\$0	\$68,750	\$0	\$68,750
13		TOTAL NATURAL GAS STORAGE EXPENSE	\$69,004	\$0	\$69,004		-\$711	\$68,293		\$0	\$68,293	\$0	\$68,293
14		TRANSMISSION EXPENSES											
15	850.000	Operation Supervision & Engineering	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	856.000	Mains Expense - Trans. Mains Exp.	\$103,452	\$0	\$103,452	E-16	\$38	\$103,490	100.0000%	\$0	\$103,490	\$38	\$103,452
17	856.010	Electric Bills - Rectifiers	\$3,837	\$0	\$3,837	E-17	\$0	\$3,837	100.0000%	\$0	\$3,837	\$0	\$3,837
18		TOTAL TRANSMISSION EXPENSES	\$107,289	\$0	\$107,289		\$38	\$107,327		\$0	\$107,327	\$38	\$107,289
19		PRODUCTION EXPENSES											
20		TOTAL PRODUCTION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
21		DISTRIBUTION EXPENSES											
22	870.000	Operation Supervisor & Engineering	\$55,070	\$55,070	\$0	E-22	-\$4,746	\$50,324	100.0000%	\$0	\$50,324	\$55,113	-\$4,789
23	874.000	Oper/Inspect UG Dist Mains-Gas	\$59,922	\$59,922	\$0	E-23	\$88	\$60,010	100.0000%	\$0	\$60,010	\$60,399	-\$389

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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
24	874.010	Perf Distrib Main Locates-Gas	\$224,247	\$224,247	\$0	E-24	\$609	\$224,856	100.0000%	\$0	\$224,856	\$224,856	\$0
25	874.020	Routine Leak Surv Mains & Svcs	\$48,978	\$48,978	\$0	E-25	\$198	\$49,176	100.0000%	\$0	\$49,176	\$49,176	\$0
26	875.000	Measuring & Regulating Station Expenses - General	\$51,260	\$0	\$51,260	E-26	\$288	\$51,548	100.0000%	\$0	\$51,548	\$288	\$51,260
27	876.000	Measuring & Regulating Station Expenses - Industrial	\$0	\$0	\$0	E-27	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
28	877.000	Measuring & Regulating Station Expenses-City Gate Check Stations	\$22,987	\$0	\$22,987	E-28	\$47	\$23,034	100.0000%	\$0	\$23,034	\$47	\$22,987
29	878.000	Oper/Insp Mtrs Collect Data Gas	\$171,559	\$171,559	\$0	E-29	\$745	\$172,304	100.0000%	\$0	\$172,304	\$172,304	\$0
30	878.010	Perf Connects/Discon/Recon-Gas	\$438,383	\$438,383	\$0	E-30	\$1,458	\$439,841	100.0000%	\$0	\$439,841	\$439,841	\$0
31	879.000	Customer Installations Expenses	\$231,151	\$231,151	\$0	E-31	\$942	\$232,093	100.0000%	\$0	\$232,093	\$232,093	\$0
32	880.000	Other Expenses - Dist. Exp.	\$161,512	\$0	\$161,512	E-32	\$614	\$162,126	100.0000%	\$0	\$162,126	\$614	\$161,512
33	880.010	Co Used Gas O&M Offset	\$13,540	\$0	\$13,540	E-33	\$0	\$13,540	100.0000%	\$0	\$13,540	\$0	\$13,540
34	881.000	Dist Oper Rents	\$0	\$0	\$0	E-34	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
35	887.000	Maintenance of Mains	\$371,592	\$0	\$371,592	E-35	-\$8,301	\$363,291	100.0000%	\$0	\$363,291	\$1,176	\$362,115
36	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$47,687	\$0	\$47,687	E-36	-\$1,922	\$45,765	100.0000%	\$0	\$45,765	\$68	\$45,697
37	890.000	Ds Mnt meas & Reg Stat Eq-Ind	\$54,740	\$0	\$54,740	E-37	\$120	\$54,860	100.0000%	\$0	\$54,860	\$120	\$54,740
38	891.000	Ds Mnt Ms & Reg Stat Eq-City G	\$612	\$0	\$612	E-38	-\$1,544	-\$932	100.0000%	\$0	-\$932	\$4	-\$936
39	892.000	Maintenance of Services	\$122,989	\$0	\$122,989	E-39	-\$12,571	\$110,418	100.0000%	\$0	\$110,418	\$327	\$110,091
40	893.000	Maintenance of Meters & House Regulators	\$59,658	\$0	\$59,658	E-40	\$19,170	\$78,828	100.0000%	\$0	\$78,828	\$13	\$78,815
41	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42		TOTAL DISTRIBUTION EXPENSES	\$2,135,887	\$1,229,310	\$906,577		-\$4,805	\$2,131,082		\$0	\$2,131,082	\$1,236,439	\$894,643
43		CUSTOMER ACCOUNTS EXPENSE											
44	901.000	Supervision - Cust. Acct. Exp.	\$64,392	\$64,392	\$0	E-44	\$0	\$64,392	100.0000%	\$0	\$64,392	\$64,392	\$0
45	902.000	Meter Reading Expenses	\$584,184	\$584,184	\$0	E-45	\$317	\$584,501	100.0000%	\$0	\$584,501	\$584,501	\$0
46	903.000	Customer Records & Collection Expenses	\$791,048	\$791,048	\$0	E-46	\$52,680	\$843,728	100.0000%	\$0	\$843,728	\$791,075	\$52,653
47	904.000	Uncollectible Amounts	\$838,523	\$838,523	\$0	E-47	\$405,135	\$1,243,658	100.0000%	\$0	\$1,243,658	\$838,523	\$405,135
48	905.000	Misc. Customer Accounts Expense	\$48,539	\$48,539	\$0	E-48	\$1	\$48,540	100.0000%	\$0	\$48,540	\$48,539	\$1
49		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$2,326,686	\$2,326,686	\$0		\$458,133	\$2,784,819		\$0	\$2,784,819	\$2,327,030	\$457,789
50		CUSTOMER SERVICE & INFO. EXP.											
51	907.000	Supervision - Cust. Serv. Info	\$17,927	\$17,927	\$0	E-51	-\$1	\$17,926	100.0000%	\$0	\$17,926	\$17,926	\$0
52	908.000	Customer Assistance Expenses	\$117,834	\$0	\$117,834	E-52	\$56,865	\$174,699	100.0000%	\$0	\$174,699	\$0	\$174,699
53	909.000	Informational & Instructional Advertising Expenses	\$17,687	\$0	\$17,687	E-53	\$4,896	\$22,583	100.0000%	\$0	\$22,583	\$0	\$22,583
54	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-54	\$358	\$358	100.0000%	\$0	\$358	\$0	\$358
55		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$153,448	\$17,927	\$135,521		\$62,118	\$215,566		\$0	\$215,566	\$17,926	\$197,640
56		SALES EXPENSES											
57	911.000	Supervision - Sales Exp.	\$11,891	\$11,891	\$0	E-57	\$0	\$11,891	100.0000%	\$0	\$11,891	\$11,891	\$0
58	912.000	Demonstrating & Selling Expenses	\$14,614	\$14,614	\$0	E-58	-\$2	\$14,612	100.0000%	\$0	\$14,612	\$14,612	\$0
59	913.000	Advertising Expenses	\$0	\$0	\$0	E-59	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
60	916.000	Misc. Sales Expenses	\$0	\$0	\$0	E-60	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
61		TOTAL SALES EXPENSES	\$26,505	\$26,505	\$0		-\$2	\$26,503		\$0	\$26,503	\$26,503	\$0
62		ADMIN. & GENERAL EXPENSES											
63	920.000	Admin. & General Salaries	\$1,475,547	\$1,162,983	\$312,564	E-63	\$4,088	\$1,479,635	100.0000%	\$0	\$1,479,635	\$1,167,071	\$312,564
64	921.000	Office Supplies & Expenses	\$656,332	\$2,939	\$653,393	E-64	\$2,378	\$658,710	100.0000%	\$0	\$658,710	\$2,939	\$655,771

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65	922.000	Admin. Expenses Transferred - Credit	\$0	\$0	\$0	E-65	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
66	923.000	Outside Services Employed	\$182,256	\$0	\$182,256	E-66	-\$6,397	\$175,859	100.0000%	\$0	\$175,859	\$0	\$175,859
67	924.000	Property Insurance	\$225	\$0	\$225	E-67	\$0	\$225	100.0000%	\$0	\$225	\$0	\$225
68	925.000	Injuries & Damages	\$230,511	\$0	\$230,511	E-68	\$57,299	\$287,810	100.0000%	\$0	\$287,810	\$0	\$287,810
69	926.000	Employee Pensions & Benefits	\$1,314,113	\$0	\$1,314,113	E-69	-\$820,337	\$493,776	100.0000%	\$0	\$493,776	\$0	\$493,776
70	927.000	Franchise Requirements	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	928.000	Regulatory Commission Expenses	\$131,119	\$0	\$131,119	E-71	\$40,824	\$171,943	100.0000%	\$0	\$171,943	\$0	\$171,943
72	929.000	Duplicate Charges - Credit	-\$12,843	\$0	-\$12,843	E-72	\$0	-\$12,843	100.0000%	\$0	-\$12,843	\$0	-\$12,843
73	930.100	General Advertising Expenses	\$608	\$0	\$608	E-73	\$541	\$1,149	100.0000%	\$0	\$1,149	\$0	\$1,149
74	930.200	Misc. General Expenses	\$163,217	\$0	\$163,217	E-74	\$82	\$163,299	100.0000%	\$0	\$163,299	\$0	\$163,299
75	931.000	Rents - Admin. Gen. Exp.	\$255,611	\$0	\$255,611	E-75	\$0	\$255,611	100.0000%	\$0	\$255,611	\$0	\$255,611
76	935.000	Bldg, furn, Office Equip Maintenance	\$88,379	\$0	\$88,379	E-76	\$0	\$88,379	100.0000%	\$0	\$88,379	\$0	\$88,379
77	431.100	Interest on Customer Deposits	\$0	\$0	\$0	E-77	\$47,424	\$47,424	100.0000%	\$0	\$47,424	\$0	\$47,424
78		TOTAL ADMIN. & GENERAL EXPENSES	\$4,485,075	\$1,165,922	\$3,319,153		-\$674,098	\$3,810,977		\$0	\$3,810,977	\$1,170,010	\$2,640,967
79		DEPRECIATION EXPENSE											
80	403.000	Depreciation Expense, Dep. Exp.	\$1,743,574	See note (1)	See note (1)	E-80	See note (1)	\$1,743,574	100.0000%	\$1,345,436	\$3,089,010	See note (1)	See note (1)
81		TOTAL DEPRECIATION EXPENSE	\$1,743,574	\$0	\$0		\$0	\$1,743,574		\$1,345,436	\$3,089,010	\$0	\$0
82		AMORTIZATION EXPENSE											
83	404.000	Amortization of AAOs	\$0	\$0	\$0	E-83	\$149,137	\$149,137	100.0000%	\$0	\$149,137	\$0	\$149,137
84	404.000	Amortization of ROW Clearing	\$13,078	\$0	\$13,078	E-84	\$34,159	\$47,237	100.0000%	\$0	\$47,237	\$0	\$47,237
85	404.000	Amortization of Stock Issuance Costs	\$0	\$0	\$0	E-85	\$641,381	\$641,381	100.0000%	\$0	\$641,381	\$0	\$641,381
86		TOTAL AMORTIZATION EXPENSE	\$13,078	\$0	\$13,078		\$824,677	\$837,755		\$0	\$837,755	\$0	\$837,755
87		OTHER OPERATING EXPENSES											
88	408.000	Property Taxes	\$562,539	\$0	\$562,539	E-88	\$0	\$562,539	100.0000%	\$0	\$562,539	\$0	\$562,539
89	408.000	Payroll Taxes	\$207,181	\$207,181	\$0	E-89	\$4,735	\$211,916	100.0000%	\$0	\$211,916	\$211,916	\$0
90	408.000	Missouri Franchise Taxes	\$35,673	\$0	\$35,673	E-90	\$0	\$35,673	100.0000%	\$0	\$35,673	\$0	\$35,673
91	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-91	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
92	408.930	Prov - City Tax of Fee Elect/Gas	\$2,423,919	\$0	\$2,423,919	E-92	-\$2,423,973	-\$54	100.0000%	\$0	-\$54	\$0	-\$54
93		TOTAL OTHER OPERATING EXPENSES	\$3,229,312	\$207,181	\$3,022,131		-\$2,419,238	\$810,074		\$0	\$810,074	\$211,916	\$598,158
94		TOTAL OPERATING EXPENSE	\$52,241,869	\$4,973,531	\$45,524,764		-\$39,683,388	\$12,558,481		\$1,345,436	\$13,903,917	\$4,989,862	\$5,825,045
95		NET INCOME BEFORE TAXES	\$5,668,592					\$45,351,980		-\$42,820,582	\$2,531,398		
96		INCOME TAXES											
97	409.000	Current Income Taxes	-\$3,058,139	See note (1)	See note (1)	E-97	See note (1)	-\$3,058,139	100.0000%	\$3,291,429	\$233,290	See note (1)	See note (1)
98		TOTAL INCOME TAXES	-\$3,058,139					-\$3,058,139		\$3,291,429	\$233,290		
99		DEFERRED INCOME TAXES											
100	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$3,931,725	See note (1)	See note (1)	E-100	See note (1)	\$3,931,725	100.0000%	-\$3,828,033	\$103,692	See note (1)	See note (1)
101	0.000	Amortization of Deferred ITC	\$0			E-101		\$0	100.0000%	\$0	\$0		
102	411.000	Deferred Income Tax - Invtry, Capl	-\$99,485			E-102		-\$99,485	100.0000%	\$99,485	\$0		
103		TOTAL DEFERRED INCOME TAXES	\$3,832,240					\$3,832,240		-\$3,728,548	\$103,692		
104		NET OPERATING INCOME	\$4,894,491					\$44,577,879		-\$42,383,463	\$2,194,416		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-7	Annualized Residential Revenues	480.030	\$0	\$0	\$0	\$0	-\$24,622,000	-\$24,622,000
	1. To remove unbilled revenues. (Mapeka)		\$0	\$0		\$0	-\$411,225	
	2. To remove gas revenues. (Mapeka)		\$0	\$0		\$0	-\$22,026,469	
	3. To remove franchise fees. (Mapeka)		\$0	\$0		\$0	-\$1,569,340	
	4. To adjust revenues for weather. (Cox)		\$0	\$0		\$0	-\$1,368,163	
	5. To adjust revenues for customer growth/loss. (Mapeka)		\$0	\$0		\$0	\$753,197	
Rev-8	Annualized Commercial/Oth Pub Auth Gas Rev		\$0	\$0	\$0	\$0	-\$13,080,603	-\$13,080,603
	1. To remove unbilled revenues. (Mapeka)		\$0	\$0		\$0	-\$285,255	
	2. To remove gas revenues. (Mapeka)		\$0	\$0		\$0	-\$10,625,084	
	3. To remove franchise fees. (Mapeka)		\$0	\$0		\$0	-\$670,442	
	4. To adjust revenues for weather. (Cox)		\$0	\$0		\$0	-\$92,867	
	5. To adjust revenues for customer growth/loss. (Mapeka)		\$0	\$0		\$0	-\$1,406,955	
Rev-9	Industrial Firm/Interdepartmental Sales Rev		\$0	\$0	\$0	\$0	-\$3,782,998	-\$3,782,998
	1. To remove unbilled revenues. (Mapeka)		\$0	\$0		\$0	-\$491,551	
	2. To remove gas revenues. (Mapeka)		\$0	\$0		\$0	-\$4,037,204	
	3. To remove franchise fees. (Mapeka)		\$0	\$0		\$0	-\$115,022	
	4. To adjust revenues for weather. (Cox)		\$0	\$0		\$0	-\$113,618	
	5. To adjust revenues for customer growth/loss (Mapeka)		\$0	\$0		\$0	\$974,397	
Rev-15	Commercial Firm Transport Rev	489.331	\$0	\$0	\$0	\$0	\$55,952	\$55,952
	1. To adjust small volume transportation for rate switching. (Ensrud)		\$0	\$0		\$0	\$3,682	
	2. To adjust small volume transportation for customer growth/loss. (Ensrud)		\$0	\$0		\$0	\$54,422	
	3. To remove unbilled revenues. (Mapeka)		\$0	\$0		\$0	\$41,856	
	4. To remove gas revenues. (Mapeka)		\$0	\$0		\$0	-\$14,326	
	5. To remove franchise fees. (Mapeka)		\$0	\$0		\$0	-\$29,682	
Rev-16	Industrial Firm Transport Rev	489.332	\$0	\$0	\$0	\$0	-\$5,441	-\$5,441
	1. To adjust for customer growth/loss. (Ensrud)		\$0	\$0		\$0	-\$5,186	
	2. To remove gas revenues. (Mapeka)		\$0	\$0		\$0	-\$65	
	3. To remove franchise fees. (Mapeka)		\$0	\$0		\$0	-\$190	
Rev-17	Commercial Inter Transport Rev	489.333	\$0	\$0	\$0	\$0	-\$4,739	-\$4,739
	1. To remove gas revenues. (Mapeka)		\$0	\$0		\$0	-\$995	

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	2. To remove franchise fees. (Mapeka)		\$0	\$0		\$0	-\$3,744	
Rev-18	Industrial Inter Transport Rev	489.334	\$0	\$0	\$0	\$0	-\$35,317	-\$35,317
	1. To remove gas revenues. (Mapeka)		\$0	\$0		\$0	\$236	
	2. To remove franchise fees. (Mapeka)		\$0	\$0		\$0	-\$35,553	
E-2	Natural Gas City Gate Purchases	804.000	\$0	-\$43,445,224	-\$43,445,224	\$0	\$0	\$0
	1. To remove gas costs. (Mapeka)		\$0	-\$43,445,224		\$0	\$0	
E-3	Cost of unbilled Revenue	805.010	\$0	-\$723,009	-\$723,009	\$0	\$0	\$0
	1. To remove gas costs. (Mapeka)		\$0	-\$723,009		\$0	\$0	
E-4	Purchased Gas Cost Adjustments	805.100	\$0	-\$1,595,432	-\$1,595,432	\$0	\$0	\$0
	1. To remove gas costs. (Mapeka)		\$0	-\$1,595,432		\$0	\$0	
E-5	Financial Gas Cost Adjustment	805.200	\$0	\$4,841,948	\$4,841,948	\$0	\$0	\$0
	1. To remove gas costs. (Mapeka)		\$0	\$4,841,948		\$0	\$0	
E-6	Gas Withdrawn from Storage Debt.	808.100	\$0	-\$9,636,342	-\$9,636,342	\$0	\$0	\$0
	1. To remove gas costs. (Mapeka)		\$0	-\$9,636,342		\$0	\$0	
E-7	Gas Delivered to Storage Credit	808.200	\$0	\$12,628,559	\$12,628,559	\$0	\$0	\$0
	1. To remove gas costs. (Mapeka)		\$0	\$12,628,559		\$0	\$0	
E-11	NG PG Maint Field Meas & Regul	766.000	\$0	-\$711	-\$711	\$0	\$0	\$0
	1. To normalize maintenance expense. (Mapeka)		\$0	-\$711		\$0	\$0	
E-16	Mains Expense - Trans. Mains Exp.	856.000	\$38	\$0	\$38	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$38	\$0		\$0	\$0	
E-22	Operation Supervisor & Engineering	870.000	\$43	-\$4,789	-\$4,746	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$43	\$0		\$0	\$0	
	2. To normalize maintenance expense. (Mapeka)		\$0	-\$4,789		\$0	\$0	
E-23	Oper/Inspect UG Dist Mains-Gas	874.000	\$477	-\$389	\$88	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$477	\$0		\$0	\$0	
	2. To remove AAO amortization. (Bolin)		\$0	-\$389		\$0	\$0	
E-24	Perf Distrib Main Locates-Gas	874.010	\$609	\$0	\$609	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$609	\$0		\$0	\$0	
E-25	Routine Leak Surv Mains & Svcs	874.020	\$198	\$0	\$198	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To annualize payroll expense. (Green)		\$198	\$0		\$0	\$0	
E-26	Measuring & Regulating Station Expenses - General	875.000	\$288	\$0	\$288	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$288	\$0		\$0	\$0	
E-28	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$47	\$0	\$47	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$47	\$0		\$0	\$0	
E-29	Oper/Insp Mtrs Collect Data Gas	878.000	\$745	\$0	\$745	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$745	\$0		\$0	\$0	
E-30	Perf Connects/Discon/Recon-Gas	878.010	\$1,458	\$0	\$1,458	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$1,458	\$0		\$0	\$0	
E-31	Customer Installations Expenses	879.000	\$942	\$0	\$942	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$942	\$0		\$0	\$0	
E-32	Other Expenses - Dist. Exp.	880.000	\$614	\$0	\$614	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$614	\$0		\$0	\$0	
E-35	Maintenance of Mains	887.000	\$1,176	-\$9,477	-\$8,301	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$1,176	\$0		\$0	\$0	
	2. To normalize maintenance expense. (Mapeka)		\$0	-\$9,477		\$0	\$0	
E-36	Maintenance of Meas. & Reg. Sta. Equip.- General	889.000	\$68	-\$1,990	-\$1,922	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$68	\$0		\$0	\$0	
	2. To normalize maintenance expense. (Mapeka)		\$0	-\$1,990		\$0	\$0	
E-37	Ds Mnt meas & Reg Stat Eq-Ind	890.000	\$120	\$0	\$120	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$120	\$0		\$0	\$0	
E-38	Ds Mnt Ms & Reg Stat Eq-City G	891.000	\$4	-\$1,548	-\$1,544	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$4	\$0		\$0	\$0	
	2. To normalize maintenance expense. (Mapeka)		\$0	-\$1,548		\$0	\$0	
E-39	Maintenance of Services	892.000	\$327	-\$12,898	-\$12,571	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$327	\$0		\$0	\$0	
	2. To normalize maintenance expense. (Mapeka)		\$0	-\$12,898		\$0	\$0	
E-40	Maintenance of Meters & House Regulators	893.000	\$13	\$19,157	\$19,170	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$13	\$0		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	2. To normalize maintenance expense. (Mapeka)		\$0	\$19,157		\$0	\$0	
E-45	Meter Reading Expenses	902.000	\$317	\$0	\$317	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$317	\$0		\$0	\$0	
E-46	Customer Records & Collection Expenses	903.000	\$27	\$52,653	\$52,680	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$27	\$0		\$0	\$0	
	2. To annualize postage expense. (Green)		\$0	\$52,653		\$0	\$0	
E-47	Uncollectible Amounts	904.000	\$0	\$405,135	\$405,135	\$0	\$0	\$0
	1. To normalize bad debt expense. (Mapeka)		\$0	\$405,135		\$0	\$0	
E-48	Misc. Customer Accounts Expense	905.000	\$0	\$1	\$1	\$0	\$0	\$0
	1. To annualize postage expense. (Green)		\$0	\$1		\$0	\$0	
E-51	Supervision - Cust. Serv. Info.	907.000	-\$1	\$0	-\$1	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		-\$1	\$0		\$0	\$0	
E-52	Customer Assistance Expenses	908.000	\$0	\$56,865	\$56,865	\$0	\$0	\$0
	1. To adjust energy efficiency program. (Warren)		\$0	\$56,865		\$0	\$0	
E-53	Informational & Instructional Advertising Expenses	909.000	\$0	\$4,896	\$4,896	\$0	\$0	\$0
	1. To adjust adverstising expense. (Green)		\$0	\$4,896		\$0	\$0	
E-54	Misc. Customer Service & Info. Expenses	910.000	\$0	\$358	\$358	\$0	\$0	\$0
	1. To annualize postage expense. (Green)		\$0	\$358		\$0	\$0	
E-58	Demonstrating & Selling Expenses	912.000	-\$2	\$0	-\$2	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		-\$2	\$0		\$0	\$0	
E-63	Admin. & General Salaries	920.000	\$4,088	\$0	\$4,088	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$4,088	\$0		\$0	\$0	
E-64	Office Supplies & Expenses	921.000	\$0	\$2,378	\$2,378	\$0	\$0	\$0
	1. To annualize postage expense. (Green)		\$0	\$2,378		\$0	\$0	
E-66	Outside Services Employed	923.000	\$0	-\$6,397	-\$6,397	\$0	\$0	\$0
	1. To remove AAO Amortization. (Bolin)		\$0	-\$6,397		\$0	\$0	
E-68	Injuries & Damages	925.000	\$0	\$57,299	\$57,299	\$0	\$0	\$0
	1. To normalize workman's compensation insurance. (Mapeka)		\$0	-\$1,201		\$0	\$0	

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<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
	2. To normalize injuries and damages expense. (Mapeka)		\$0	\$58,500		\$0	\$0	
E-69	Employee Pensions & Benefits	926.000	\$0	-\$820,337	-\$820,337	\$0	\$0	\$0
	1. To annualize payroll expense. (Green)		\$0	\$20		\$0	\$0	
	2. To annualize 401K costs. (Green)		\$0	-\$666		\$0	\$0	
	3. To adjust FAS 87 Pension expense. (Bolin)		\$0	-\$841,921		\$0	\$0	
	4. To adjust FAS 106 OPEB expense. (Bolin)		\$0	\$27,684		\$0	\$0	
	5. To annualize postage expense. (Bolin)		\$0	\$171		\$0	\$0	
	6. To remove flowers and coffeeroom supplies. (Green)		\$0	-\$2,624		\$0	\$0	
	7. To normalize dental expense. (Mapeka)		\$0	\$60		\$0	\$0	
	8. To normalize vision expense. (Mapeka)		\$0	-\$1,873		\$0	\$0	
	9. To normalize life insurance expense. (Mapeka)		\$0	\$9,603		\$0	\$0	
	10. To normalize health care expenses. (Mapeka)		\$0	-\$10,791		\$0	\$0	
E-71	Regulatory Commission Expenses	928.000	\$0	\$40,824	\$40,824	\$0	\$0	\$0
	1. To annualize PSC assessment. (Green)		\$0	\$117,152		\$0	\$0	
	2. To remove test regulatory commission expense. (Mapeka)		\$0	-\$131,119		\$0	\$0	
	3. To normalize depreciation studay expense. (Mapeka)		\$0	\$3,560		\$0	\$0	
	4. To normalize rate case expense. (Mapeka)		\$0	\$51,231		\$0	\$0	
E-73	General Advertisting Expenses	930.100	\$0	\$541	\$541	\$0	\$0	\$0
	1. To adjust advertising expenes. (Green)		\$0	\$541		\$0	\$0	
E-74	Misc. General Expenses	930.200	\$0	\$82	\$82	\$0	\$0	\$0
	1. To annualize postage expense. (Green)		\$0	\$82		\$0	\$0	
E-77	Interest on Customer Deposits	431.100	\$0	\$47,424	\$47,424	\$0	\$0	\$0
	1. To annualize Customer Deposit interest. (Green)		\$0	\$47,424		\$0	\$0	
E-80	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$1,345,436	\$1,345,436
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$1,374,443	
	2. To remove AAO Amortization. (Bolin)		\$0	\$0		\$0	-\$29,007	
E-83	Amortization of AAOs	404.000	\$0	\$149,137	\$149,137	\$0	\$0	\$0
	1. To annualize AAO amortization GO-90-115. (Bolin)		\$0	\$53,080		\$0	\$0	
	2. To annualize AAO amortiztaion GO-91-359. (Bolin)		\$0	\$82,629		\$0	\$0	
	3. To annualize MGP AAO. (Harrison)		\$0	\$13,428		\$0	\$0	

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-84	Amortization of ROW Clearing	404.000	\$0	\$34,159	\$34,159	\$0	\$0	\$0
	To annualize ROW clearing amortization. (Harrison)		\$0	\$34,159		\$0	\$0	
E-85	Amortization of Stock Issuance Costs	404.000	\$0	\$641,381	\$641,381	\$0	\$0	\$0
	1. To annualize stock issuance costs. (Bolin)		\$0	\$641,381		\$0	\$0	
E-89	Payroll Taxes	408.000	\$4,735	\$0	\$4,735	\$0	\$0	\$0
	1. To annualize FICA taxes. (Green)		\$13,321	\$0		\$0	\$0	
	2. To annualize FUTA taxes. (Green)		\$726	\$0		\$0	\$0	
	3. To annualize SUTA taxes. (Green)		-\$9,312	\$0		\$0	\$0	
E-92	Prov - City Taxe of Fee Elect/Gas	408.930	\$0	-\$2,423,973	-\$2,423,973	\$0	\$0	\$0
	1. To remove franchise fees. (Mapeka)		\$0	-\$2,423,973		\$0	\$0	
E-97	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	\$3,291,429	\$3,291,429
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$3,291,429	
E-100	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$3,828,033	-\$3,828,033
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$3,828,033	
	No Adjustment		\$0	\$0		\$0	\$0	
E-102	Deferred Income Tax - Invtry, Capt	411.000	\$0	\$0	\$0	\$0	\$99,485	\$99,485
	1. To Annualize Deferred Income Tax - Invtry, Capt		\$0	\$0		\$0	\$99,485	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$41,475,146	-\$41,475,146
Total Operating & Maint. Expense			\$16,331	-\$39,699,719	-\$39,683,388	\$0	\$908,317	\$908,317

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.87% Return	E 8.09% Return	F 8.30% Return
1	TOTAL NET INCOME BEFORE TAXES		\$2,531,398	\$4,817,829	\$4,978,419	\$5,139,010
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$3,089,010	\$3,089,010	\$3,089,010	\$3,089,010
4	Non-Deductible Expense		\$7,090	\$7,090	\$7,090	\$7,090
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$3,096,100	\$3,096,100	\$3,096,100	\$3,096,100
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.5720%	\$1,645,626	\$1,645,626	\$1,645,626	\$1,645,626
8	Tax Straight-Line Depreciation		\$3,089,010	\$3,089,010	\$3,089,010	\$3,089,010
9	Tax Depreciation over S/L Tax		\$270,101	\$270,101	\$270,101	\$270,101
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$5,004,737	\$5,004,737	\$5,004,737	\$5,004,737
11	NET TAXABLE INCOME		\$622,761	\$2,909,192	\$3,069,782	\$3,230,373
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$622,761	\$2,909,192	\$3,069,782	\$3,230,373
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$32,653	\$152,535	\$160,955	\$169,375
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$590,108	\$2,756,657	\$2,908,827	\$3,060,998
17	Federal Income Tax at the Rate of	See Tax Table	\$200,637	\$937,263	\$989,001	\$1,040,740
18	Subtract Federal Income Tax Credits					
19	Net Federal Income Tax		\$200,637	\$937,263	\$989,001	\$1,040,740
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$622,761	\$2,909,192	\$3,069,782	\$3,230,373
22	Deduct Federal Income Tax at the Rate of	50.000%	\$100,319	\$468,632	\$494,501	\$520,370
23	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
24	Missouri Taxable Income - MO. Inc. Tax		\$522,442	\$2,440,560	\$2,575,281	\$2,710,003
25	Missouri Income Tax at the Rate of	6.250%	\$32,653	\$152,535	\$160,955	\$169,375
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$622,761	\$2,909,192	\$3,069,782	\$3,230,373
28	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
29	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
30	City Taxable Income		\$622,761	\$2,909,192	\$3,069,782	\$3,230,373
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$200,637	\$937,263	\$989,001	\$1,040,740
34	State Income Tax		\$32,653	\$152,535	\$160,955	\$169,375
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$233,290	\$1,089,798	\$1,149,956	\$1,210,115
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$103,692	\$103,692	\$103,692	\$103,692
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	Deferred Income Tax - Invtry, Capt		\$0	\$0	\$0	\$0
41	TOTAL DEFERRED INCOME TAXES		\$103,692	\$103,692	\$103,692	\$103,692
42	TOTAL INCOME TAX		\$336,982	\$1,193,490	\$1,253,648	\$1,313,807

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<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	
Line Number	Description	Percentage Rate	Test Year	7.87% Return	8.09% Return	8.30% Return

Federal Tax Table					
Federal Income Taxes		\$590,108	\$2,756,657	\$2,908,827	\$3,060,998
15% on first \$50,000		\$7,500	\$7,500	\$7,500	\$7,500
25% on next \$25,000		\$6,250	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001		\$8,500	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001		\$91,650	\$91,650	\$91,650	\$91,650
34% > \$335,000 < \$10,000,001		\$86,737	\$823,363	\$875,101	\$926,839
35% > \$10MM < \$15,000,001		\$0	\$0	\$0	\$0
38% > \$15MM < \$18,333,334		\$0	\$0	\$0	\$0
35% > \$18,333,333		\$0	\$0	\$0	\$0
Total Federal Income Taxes		\$200,637	\$937,263	\$989,001	\$1,040,739

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 Capital Structure Schedule

Line Number	<u>A</u> Description	<u>B</u> Dollar Amount	<u>C</u> Percentage of Total Capital Structure	<u>D</u> Embedded Cost of Capital	<u>E</u> Weighted Cost of Capital 9.05%	<u>F</u> Weighted Cost of Capital 9.55%	<u>G</u> Weighted Cost of Capital 10.05%
1	Common Stock	\$528,853,868	43.54%		3.940%	4.158%	4.376%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$48,638,468	4.00%	8.87%	0.355%	0.355%	0.355%
4	Long Term Debt	\$637,146,507	52.46%	6.81%	3.572%	3.572%	3.572%
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	<u>\$1,214,638,843</u>	<u>100.00%</u>		<u>7.867%</u>	<u>8.085%</u>	<u>8.303%</u>
8	PreTax Cost of Capital				10.440%	10.788%	11.137%