

**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 COMPANY**

**CASE NO. GR-2009-0434**

**Jefferson City, Missouri**

**October 2009**

Empire District Gas Company  
 Case No. GR-2009-0434  
 Northwest  
 Test Year Ending 12-31-2008  
 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	\$5,202,859	\$5,202,859	\$5,202,859
2	Rate of Return	7.87%	8.09%	8.30%
3	Net Operating Income Requirement	\$409,309	\$420,651	\$431,993
4	Net Income Available	-\$114,223	-\$114,223	-\$114,223
5	Additional Net Income Required	\$523,532	\$534,874	\$546,216
6	Income Tax Requirement			
7	Required Current Income Tax	\$119,551	\$127,801	\$135,412
8	Current Income Tax Available	\$0	\$0	\$0
9	Additional Current Tax Required	\$119,551	\$127,801	\$135,412
10	Revenue Requirement	\$643,083	\$662,675	\$681,628
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$643,083	\$662,675	\$681,628

Accounting Schedule: 1  
 Sponsor: Paul R. Harrison  
 Date: 10/20/2009

Empire District Gas Company  
 Case No. GR-2009-0434  
 Northwest  
 Test Year Ending 12-31-2008  
 RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$8,336,850
2	Less Accumulated Depreciation Reserve		\$3,890,733
3	Net Plant In Service		\$4,446,117
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$32,126
6	Investment in Stored Gas		\$1,137,087
7	Materials & Supplies		\$25,763
8	Prepaid Pension Asset		\$285,649
9	Prepayments		\$9,337
10	TOTAL ADD TO NET PLANT IN SERVICE		\$1,489,962
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	4.5890%	\$5,040
13	State Tax Offset	4.5890%	\$825
14	City Tax Offset	4.5890%	\$0
15	Interest Expense Offset	11.0288%	\$20,497
16	Customer Deposits		\$129,338
17	Customer Advances for Construction		\$77,318
18	Deferred Income Taxes		\$196,184
19	Regulatory Liabilities		\$304,018
20	TOTAL SUBTRACT FROM NET PLANT		\$733,220
21	Total Rate Base		\$5,202,859

Accounting Schedule: 2  
 Sponsor: Paul R. Harrison  
 Date: 10/20/2009

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
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	\$1,804	P-2	\$0	\$1,804	100.0000%	\$0	\$1,804
3	301.000	Intang - Organization	\$8,321	P-3	\$0	\$8,321	100.0000%	\$0	\$8,321
4	302.000	Intang - Franchise & Consent	\$22,760	P-4	\$0	\$22,760	100.0000%	\$0	\$22,760
5	303.000	Gas Misc Intangible Plant	\$22,055	P-5	\$0	\$22,055	100.0000%	\$0	\$22,055
6		TOTAL PLANT INTANGIBLE	\$54,940		\$0	\$54,940		\$0	\$54,940
7		DISTRIBUTION PLANT							
8	365.000	Gas Trans - Land	\$0	P-8	\$0	\$0	100.0000%	\$0	\$0
9	366.000	Gas Trans - Struct & Improve	\$0	P-9	\$0	\$0	100.0000%	\$0	\$0
10	367.000	Gas Trans - Steel Mains	\$0	P-10	\$0	\$0	100.0000%	\$0	\$0
11	369.000	Gas Trans - Mea & Reg Sta Eqp	\$6,775	P-11	\$0	\$6,775	100.0000%	\$0	\$6,775
12	374.000	Gas Dist - Land	\$34,518	P-12	\$0	\$34,518	100.0000%	\$0	\$34,518
13	375.000	Gas Dist - Struct & Improvements	\$24,136	P-13	\$0	\$24,136	100.0000%	\$0	\$24,136
14	376.000	Gas Dist - Iron Mains	\$4,031,736	P-14	\$0	\$4,031,736	100.0000%	\$0	\$4,031,736
15	378.000	Gas Dist - Gen Mea/Reg Sta	\$333,113	P-15	\$0	\$333,113	100.0000%	\$0	\$333,113
16	379.000	Gas Dist - City Gate Mea/Reg	\$475,048	P-16	\$0	\$475,048	100.0000%	\$0	\$475,048
17	380.000	Gas Dist - Services -Iron	\$1,235,583	P-17	\$0	\$1,235,583	100.0000%	\$0	\$1,235,583
18	381.000	Gas Dist - Meters -Small Vol	\$830,745	P-18	\$0	\$830,745	100.0000%	\$0	\$830,745
19	383.000	Gas Dist - House Regulator	\$454,873	P-19	\$0	\$454,873	100.0000%	\$0	\$454,873
20	385.000	Gas Dist - Industiral Mea/Reg	\$141,849	P-20	\$0	\$141,849	100.0000%	\$0	\$141,849
21	387.000	Gas Dist - Other Equipment	\$5,472	P-21	\$0	\$5,472	100.0000%	\$0	\$5,472
22		TOTAL DISTRIBUTION PLANT	\$7,573,848		\$0	\$7,573,848		\$0	\$7,573,848
23		PRODUCTION PLANT							
24		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
25		GENERAL PLANT							
26	389.000	General Plant - Land	\$0	P-26	\$0	\$0	100.0000%	\$3,633	\$3,633
27	390.000	Gen Plt - Str & Improve - Own	\$22,556	P-27	\$0	\$22,556	100.0000%	\$57,861	\$80,417
28	391.000	Gen Plt - Office Furn & Equip	\$36,656	P-28	\$0	\$36,656	100.0000%	\$20,767	\$57,423
29	391.000	Gen Plt - Office Computer Equip	\$0	P-29	\$0	\$0	100.0000%	\$37,850	\$37,850
30	392.000	Gen Plt - Trans Equip - Light Truck	\$171,428	P-30	\$0	\$171,428	100.0000%	\$0	\$171,428
31	393.000	Gen Plt - Stores Equipment	\$0	P-31	\$0	\$0	100.0000%	\$0	\$0
32	394.000	Gen Plt - Tool/Shop/Garage	\$151,365	P-32	\$0	\$151,365	100.0000%	\$0	\$151,365
33	395.000	Gen Plt - Lab Equipment	\$810	P-33	\$0	\$810	100.0000%	\$0	\$810
34	396.000	Gen Plt - Shrt Life Powr Eqp	\$138,527	P-34	\$0	\$138,527	100.0000%	\$0	\$138,527
35	397.000	Gen Plt - Communications Equip	\$0	P-35	\$0	\$0	100.0000%	\$38,567	\$38,567
36	398.000	Gen Plt - Miscellaneous Eqp	\$27,225	P-36	\$0	\$27,225	100.0000%	\$817	\$28,042
37		TOTAL GENERAL PLANT	\$548,567		\$0	\$548,567		\$159,495	\$708,062
38		GENERAL PLANT - ALLOCATED							
39		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
40		TOTAL PLANT IN SERVICE	\$8,177,355		\$0	\$8,177,355		\$159,495	\$8,336,850

Empire District Gas Company  
 Case No. GR-2009-0434  
 Northwest  
 Test Year Ending 12-31-2008  
 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	General Plant - Land	389.000		\$0		\$3,633
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$3,633	
P-27	Gen Plt - Str & Improve - Own	390.000		\$0		\$57,861
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$57,861	
P-28	Gen Plt - Office Furn & Equip	391.000		\$0		\$20,767
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$20,767	
P-29	Gen Plt - Office Computer Equip	391.000		\$0		\$37,850
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$37,850	
P-35	Gen Plt - Communications Equip	397.000		\$0		\$38,567
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$38,567	
P-36	Gen Plt - Miscellaneous Eqp	398.000		\$0		\$817
	1. To allocate common plant to EDG gas operations. (Harrison)		\$0		\$817	
Total Plant Adjustments				<u>\$0</u>		<u>\$159,495</u>

Accounting Schedule: 4  
 Sponsor: Jermaine Green  
 Date: 10/20/2009

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
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	\$1,804	0.00%	\$0
3	301.000	Intang - Organization	\$8,321	0.00%	\$0
4	302.000	Intang - Franchise & Consent	\$22,760	0.00%	\$0
5	303.000	Gas Misc Intangible Plant	\$22,055	0.00%	\$0
6		TOTAL PLANT INTANGIBLE	\$54,940		\$0
7		DISTRIBUTION PLANT			
8	365.000	Gas Trans - Land	\$0	0.00%	\$0
9	366.000	Gas Trans - Struct & Improve	\$0	2.22%	\$0
10	367.000	Gas Trans - Steel Mains	\$0	1.54%	\$0
11	369.000	Gas Trans - Mea & Reg Sta Eqp	\$6,775	2.22%	\$150
12	374.000	Gas Dist - Land	\$34,518	0.00%	\$0
13	375.000	Gas Dist - Struct & Improvements	\$24,136	2.22%	\$536
14	376.000	Gas Dist - Iron Mains	\$4,031,736	4.54%	\$183,041
15	378.000	Gas Dist - Gen Mea/Reg Sta	\$333,113	2.00%	\$6,662
16	379.000	Gas Dist - City Gate Mea/Reg	\$475,048	2.00%	\$9,501
17	380.000	Gas Dist - Services -Iron	\$1,235,583	3.31%	\$40,898
18	381.000	Gas Dist - Meters -Small Vol	\$830,745	2.57%	\$21,350
19	383.000	Gas Dist - House Regulator	\$454,873	4.53%	\$20,606
20	385.000	Gas Dist - Industiral Mea/Reg	\$141,849	2.69%	\$3,816
21	387.000	Gas Dist - Other Equipment	\$5,472	0.00%	\$0
22		TOTAL DISTRIBUTION PLANT	\$7,573,848		\$286,560
23		PRODUCTION PLANT			
24		TOTAL PRODUCTION PLANT	\$0		\$0
25		GENERAL PLANT			
26	389.000	General Plant - Land	\$3,633	0.00%	\$0
27	390.000	Gen Plt - Str & Improve - Own	\$80,417	2.32%	\$1,866
28	391.000	Gen Plt - Office Furn & Equip	\$57,423	6.67%	\$3,830
29	391.000	Gen Plt - Office Computer Equip	\$37,850	14.29%	\$5,409
30	392.000	Gen Plt - Trans Equip - Light Truck	\$171,428	5.78%	\$9,909
31	393.000	Gen Plt - Stores Equipment	\$0	4.00%	\$0
32	394.000	Gen Plt - Tool/Shop/Garage	\$151,365	3.33%	\$5,040
33	395.000	Gen Plt - Lab Equipment	\$810	3.33%	\$27
34	396.000	Gen Plt - Shrt Life Powr Eqp	\$138,527	5.35%	\$7,411
35	397.000	Gen Plt - Communications Equip	\$38,567	4.00%	\$1,543
36	398.000	Gen Plt - Miscellaneous Eqp	\$28,042	4.35%	\$1,220
37		TOTAL GENERAL PLANT	\$708,062		\$36,255
38		GENERAL PLANT - ALLOCATED			
39		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0
40		Total Depreciation	\$8,336,850		\$322,815

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
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 & Consent	\$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 - Struct & Improve	\$0	R-9	\$0	\$0	100.0000%	\$0	0
10	367.000	Gas Trans - Steel Mains	\$0	R-10	\$0	\$0	100.0000%	\$0	0
11	369.000	Gas Trans - Mea & Reg Sta Eqp	\$90	R-11	\$0	\$90	100.0000%	\$0	90
12	374.000	Gas Dist - Land	\$0	R-12	\$0	\$0	100.0000%	\$0	\$0
13	375.000	Gas Dist - Struct & Improvements	\$14,515	R-13	\$0	\$14,515	100.0000%	\$0	\$14,515
14	376.000	Gas Dist - Iron Mains	\$2,627,259	R-14	\$0	\$2,627,259	100.0000%	\$0	\$2,627,259
15	378.000	Gas Dist - Gen Mea/Reg Sta	\$154,656	R-15	\$0	\$154,656	100.0000%	\$0	\$154,656
16	379.000	Gas Dist - City Gate Mea/Reg	\$177,568	R-16	\$0	\$177,568	100.0000%	\$0	\$177,568
17	380.000	Gas Dist - Services -Iron	-\$192,108	R-17	\$0	-\$192,108	100.0000%	\$0	-\$192,108
18	381.000	Gas Dist - Meters -Small Vol	\$410,915	R-18	\$0	\$410,915	100.0000%	\$0	\$410,915
19	383.000	Gas Dist - House Regulator	\$269,394	R-19	\$0	\$269,394	100.0000%	\$0	\$269,394
20	385.000	Gas Dist - Industiral Mea/Reg	\$59,154	R-20	\$0	\$59,154	100.0000%	\$0	\$59,154
21	387.000	Gas Dist - Other Equipment	\$5,472	R-21	\$0	\$5,472	100.0000%	\$0	\$5,472
22		TOTAL DISTRIBUTION PLANT	\$3,526,915		\$0	\$3,526,915		\$0	\$3,526,915
23		PRODUCTION PLANT							
24		TOTAL PRODUCTION PLANT	\$0		\$0	\$0		\$0	\$0
25		GENERAL PLANT							
26	389.000	General Plant - Land	\$0	R-26	\$0	\$0	100.0000%	\$0	\$0
27	390.000	Gen Plt - Str & Improve - Own	\$1,164	R-27	\$0	\$1,164	100.0000%	\$34,887	\$36,051
28	391.000	Gen Plt - Office Furn & Equip	\$3,362	R-28	\$0	\$3,362	100.0000%	\$11,237	\$14,599
29	391.000	Gen Plt - Office Computer Equip	\$0	R-29	\$0	\$0	100.0000%	\$17,841	\$17,841
30	392.000	Gen Plt - Trans Equip - Light Truck	\$37,275	R-30	\$0	\$37,275	100.0000%	\$0	\$37,275
31	393.000	Gen Plt - Stores Equipment	\$0	R-31	\$0	\$0	100.0000%	\$0	\$0
32	394.000	Gen Plt - Tool/Shop/Garage	\$77,226	R-32	\$0	\$77,226	100.0000%	\$0	\$77,226
33	395.000	Gen Plt - Lab Equipment	\$512	R-33	\$0	\$512	100.0000%	\$0	\$512
34	396.000	Gen Plt - Shrt Life Powr Eqp	\$137,454	R-34	\$0	\$137,454	100.0000%	\$0	\$137,454
35	397.000	Gen Plt - Communications Equip	\$0	R-35	\$0	\$0	100.0000%	\$18,059	\$18,059
36	398.000	Gen Plt - Miscellaneous Eqp	\$24,277	R-36	\$0	\$24,277	100.0000%	\$524	\$24,801
37		TOTAL GENERAL PLANT	\$281,270		\$0	\$281,270		\$82,548	\$363,818
38		GENERAL PLANT - ALLOCATED							
39		TOTAL GENERAL PLANT - ALLOCATED	\$0		\$0	\$0		\$0	\$0
40		TOTAL DEPRECIATION RESERVE	\$3,808,185		\$0	\$3,808,185		\$82,548	\$3,890,733

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
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		\$34,887
	1. To allocate common plant reserve to EDG gas operations. (Harrison)		\$0		\$34,887	
R-28	Gen Plt - Office Furn & Equip	391.000		\$0		\$11,237
	1. To allocate common plant reserve to EDG gas operations. (Harrison)		\$0		\$11,237	
R-29	Gen Plt - Office Computer Equip	391.000		\$0		\$17,841
	1. To allocate common plant reserve to EDG gas operations. (Harrison)		\$0		\$17,841	
R-35	Gen Plt - Communications Equip	397.000		\$0		\$18,059
	1. To allocate common plant reserve to EDG gas operations. (Harrison)		\$0		\$18,059	
R-36	Gen Plt - Miscellaneous Eqp	398.000		\$0		\$524
	1. To allocate common plant reserve to EDG gas operations. (Harrison)		\$0		\$524	
Total Reserve Adjustments				<u>\$0</u>		<u>\$82,548</u>

Empire District Gas Company  
 Case No. GR-2009-0434  
 Northwest  
 Test Year Ending 12-31-2008  
 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	\$338,608	43.50	11.50	32.00	0.087671	\$29,686
3	Vacation Accruals	\$4,571	43.50	365.00	-321.50	-0.880822	-\$4,026
4	Employee Benefits	\$31,231	43.50	7.05	36.45	0.099863	\$3,119
5	Purchased Gas Expense	\$4,700,643	43.50	39.94	3.56	0.009753	\$45,845
6	Purchased Gas Expense (Back out)	-\$4,700,643	43.50	43.50	0.00	0.000000	\$0
7	FICA Withheld	\$26,974	43.50	11.50	32.00	0.087671	\$2,365
8	Federal Income Tax Withheld	\$53,473	43.50	11.50	32.00	0.087671	\$4,688
9	State Income Tax Withheld	\$15,183	43.50	11.50	32.00	0.087671	\$1,331
10	Employees 401K Withheld	\$25,152	43.50	11.50	32.00	0.087671	\$2,205
11	Employer's 401K Withheld	\$9,129	43.50	11.50	32.00	0.087671	\$800
12	Cash Vouchers	\$1,085,645	43.50	54.34	-10.84	-0.029699	-\$32,243
13	TOTAL OPERATION AND MAINT. EXPENSE	\$1,589,966					\$53,770
14	TAXES						
15	Property Tax	\$72,718	43.50	182.50	-139.00	-0.380822	-\$27,693
16	Corporate Franchise Taxes	\$4,637	43.50	-77.50	121.00	0.331507	\$1,537
17	Employer Portion of FICA	\$26,974	43.50	11.50	32.00	0.087671	\$2,365
18	Federal Unemployment Tax	\$293	43.50	73.98	-30.48	-0.083507	-\$24
19	State Unemployment Tax	\$1,071	43.50	64.53	-21.03	-0.057616	-\$62
20	Use Tax	\$1,230	24.05	52.85	-28.80	-0.078904	-\$97
21	Sales Tax	\$122,170	24.05	17.09	6.96	0.019068	\$2,330
22	TOTAL TAXES	\$229,093					-\$21,644
23	OTHER EXPENSES						
24	TOTAL OTHER EXPENSES	\$0					\$0
25	CWC REQ'D BEFORE RATE BASE OFFSETS						\$32,126
26	TAX OFFSET FROM RATE BASE						
27	Federal Tax Offset	\$109,825	43.50	60.25	-16.75	-0.045890	-\$5,040
28	State Tax Offset	\$17,976	43.50	60.25	-16.75	-0.045890	-\$825
29	City Tax Offset	\$0	43.50	60.25	-16.75	-0.045890	\$0
30	Interest Expense Offset	\$185,846	43.50	83.76	-40.26	-0.110288	-\$20,497
31	TOTAL OFFSET FROM RATE BASE	\$313,647					-\$26,362
32	TOTAL CASH WORKING CAPITAL REQUIRED						\$5,764

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
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	0.000	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	0.000	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	\$4,651,403			Rev-7		\$4,651,403	100.0000%	-\$3,403,771	\$1,247,632		
Rev-8	481.030	Annualized Commercial & Pub Auth Revenues	\$2,313,711			Rev-8		\$2,313,711	100.0000%	-\$1,928,834	\$384,877		
Rev-9	481.530	Industrial Firm & Interdepartment Gas Revenue	\$91,620			Rev-9		\$91,620	100.0000%	\$58,282	\$149,902		
Rev-10	487.030	Forfeited Discounts Gas	\$9,072			Rev-10		\$9,072	100.0000%	\$0	\$9,072		
Rev-11	488.130	Returned Check Chgs Gas	\$1,440			Rev-11		\$1,440	100.0000%	\$0	\$1,440		
Rev-12	488.230	Reconnect Charges Gas	\$7,502			Rev-12		\$7,502	100.0000%	\$0	\$7,502		
Rev-13	488.330	Tax Remuneration Gas	\$3,442			Rev-13		\$3,442	100.0000%	\$0	\$3,442		
Rev-14	488.430	Misc. Service Rev Gas	\$0			Rev-14		\$0	100.0000%	\$0	\$0		
Rev-15	489.331	Commercial Firm Transport Rev	\$122,391			Rev-15		\$122,391	100.0000%	\$6,683	\$129,074		
Rev-16	489.332	Industrial Firm Transport Rev	\$0			Rev-16		\$0	100.0000%	\$0	\$0		
Rev-17	489.333	Commercial Inter Transprt Rev	\$318,656			Rev-17		\$318,656	100.0000%	\$0	\$318,656		
Rev-18	489.334	Industrial Inter Transport Rev (Large Vol.)	\$8,262			Rev-18		\$8,262	100.0000%	-\$8,262	\$0		
Rev-19	0.000	Other Gas Revenue - Oper. Rev.	\$0			Rev-19		\$0	100.0000%	\$0	\$0		
Rev-20		TOTAL OPERATING REVENUES	\$7,527,499					\$7,527,499		-\$5,275,902	\$2,251,597		
1		GAS SUPPLY EXPENSES											
2	804.000	Natural Gas City Gate Purchases	\$5,478,306	\$0	\$5,478,306	E-2	-\$5,478,306	\$0	100.0000%	\$0	\$0	\$0	\$0
3	805.010	Cost of Unbilled Revenue	\$192,989	\$0	\$192,989	E-3	-\$192,989	\$0	100.0000%	\$0	\$0	\$0	\$0
4	805.100	Purchased Gas Cost Adjustments	-\$230,597	\$0	-\$230,597	E-4	\$230,597	\$0	100.0000%	\$0	\$0	\$0	\$0
5	805.200	Financial Gas Cost Adj	-\$432,978	\$0	-\$432,978	E-5	\$432,978	\$0	100.0000%	\$0	\$0	\$0	\$0
6	808.100	Gas Withdrawn from Storage Debt.	\$2,978,498	\$0	\$2,978,498	E-6	-\$2,978,498	\$0	100.0000%	\$0	\$0	\$0	\$0
7	808.200	Gas Delivered to Storage Credit	-\$3,285,575	\$0	-\$3,285,575	E-7	\$3,285,575	\$0	100.0000%	\$0	\$0	\$0	\$0
8	813.000	Other Gas Supply Expense	-\$4,167	\$0	-\$4,167	E-8	\$0	-\$4,167	100.0000%	\$0	-\$4,167	\$0	-\$4,167
9		TOTAL GAS SUPPLY EXPENSES	\$4,696,476	\$0	\$4,696,476		-\$4,700,643	-\$4,167		\$0	-\$4,167	\$0	-\$4,167
10		NATURAL GAS STORAGE EXPENSE											
11	766.000	NG PG Maint Field Meas & Regul	\$0	\$0	\$0	E-11	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
12	844.000	Energy Trading/Acct - Gas	\$8,936	\$0	\$8,936	E-12	\$0	\$8,936	100.0000%	\$0	\$8,936	\$0	\$8,936
13		TOTAL NATURAL GAS STORAGE EXPENSE	\$8,936	\$0	\$8,936		\$0	\$8,936		\$0	\$8,936	\$0	\$8,936
14		TRANSMISSION EXPENSES											
15	850.000	Operation Supervisoir & Engineering	\$0	\$0	\$0	E-15	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
16	856.000	Mains Expense - Trans. Mains Exp.	\$0	\$0	\$0	E-16	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
17	856.010	Electric Bills - Rectifiers	\$0	\$0	\$0	E-17	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
18		TOTAL TRANSMISSION EXPENSES	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
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	\$1,433	\$1,433	\$0	E-22	\$1,025	\$2,458	100.0000%	\$0	\$2,458	\$1,438	\$1,020
23	874.000	Oper/Inspect UG Dist Mains-Gas	\$105,034	\$105,034	\$0	E-23	\$10	\$105,044	100.0000%	\$0	\$105,044	\$105,087	-\$43

Accounting Schedule: 9  
Sponsor: Paul Harrison  
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Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
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
24	874.010	Perf Distrib Main Locates-Gas	\$45,085	\$45,085	\$0	E-24	\$68	\$45,153	100.0000%	\$0	\$45,153	\$45,153	\$0
25	874.020	Routine Leak Surv Mains & Svcs	\$21,604	\$21,604	\$0	E-25	\$22	\$21,626	100.0000%	\$0	\$21,626	\$21,626	\$0
26	875.000	Measuring & Regulating Station Expenses - General	\$57,294	\$0	\$57,294	E-26	\$32	\$57,326	100.0000%	\$0	\$57,326	\$32	\$57,294
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	\$4,777	\$0	\$4,777	E-28	\$5	\$4,782	100.0000%	\$0	\$4,782	\$5	\$4,777
29	878.000	Oper/Insp Mtrs Collect Data Gas	\$51,968	\$51,968	\$0	E-29	\$83	\$52,051	100.0000%	\$0	\$52,051	\$52,051	\$0
30	878.010	Perf Connects/Discon/Recon-Gas	\$70,805	\$70,805	\$0	E-30	\$162	\$70,967	100.0000%	\$0	\$70,967	\$70,967	\$0
31	879.000	Customer Installations Expenses	\$56,014	\$56,014	\$0	E-31	\$105	\$56,119	100.0000%	\$0	\$56,119	\$56,119	\$0
32	880.000	Otheer Expenses - Dist. Exp.	\$44,861	\$0	\$44,861	E-32	\$68	\$44,929	100.0000%	\$0	\$44,929	\$68	\$44,861
33	880.010	Co Used Gas O&M Offset	\$6,286	\$0	\$6,286	E-33	\$0	\$6,286	100.0000%	\$0	\$6,286	\$0	\$6,286
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	\$43,564	\$0	\$43,564	E-35	-\$1,331	\$42,233	100.0000%	\$0	\$42,233	\$131	\$42,102
36	889.000	Maintenance of Meas. & Reg. Sta. Equip.- General	\$5,959	\$0	\$5,959	E-36	-\$1,260	\$4,699	100.0000%	\$0	\$4,699	\$8	\$4,691
37	890.000	Ds Mnt. Meas & Reg Stat Eq- Ind	\$6,605	\$0	\$6,605	E-37	\$13	\$6,618	100.0000%	\$0	\$6,618	\$13	\$6,605
38	891.000	DS Mnt. Meas & Reg Stat Eq- City G	\$533	\$0	\$533	E-38	-\$159	\$374	100.0000%	\$0	\$374	\$0	\$374
39	892.000	Maintenance of Services	\$5,709	\$0	\$5,709	E-39	-\$502	\$5,207	100.0000%	\$0	\$5,207	\$36	\$5,171
40	893.000	Maintenance of Meters & House Regulators	\$7,654	\$0	\$7,654	E-40	-\$72	\$7,582	100.0000%	\$0	\$7,582	\$1	\$7,581
41	894.000	Maintenance of Other Equipment	\$0	\$0	\$0	E-41	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
42		TOTAL DISTRIBUTION EXPENSES	\$535,185	\$351,943	\$183,242		-\$1,731	\$533,454		\$0	\$533,454	\$352,735	\$180,719
43		CUSTOMER ACCOUNTS EXPENSE											
44	901.000	Supervision - Cust. Acct. Exp.	\$8,962	\$8,962	\$0	E-44	\$0	\$8,962	100.0000%	\$0	\$8,962	\$8,962	\$0
45	902.000	Meter Reading Expenses	\$80,998	\$80,998	\$0	E-45	\$47	\$81,045	100.0000%	\$0	\$81,045	\$81,045	\$0
46	903.000	Customer Records & Collection Expenses	\$111,986	\$111,986	\$0	E-46	\$7,872	\$119,858	100.0000%	\$0	\$119,858	\$111,990	\$7,868
47	904.000	Uncollectible Amounts	\$57,094	\$57,094	\$0	E-47	\$62,466	\$119,560	100.0000%	\$0	\$119,560	\$57,094	\$62,466
48	905.000	Misc. Customer Accounts Expense	\$3,266	\$3,266	\$0	E-48	\$0	\$3,266	100.0000%	\$0	\$3,266	\$3,266	\$0
49		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$262,306	\$262,306	\$0		\$70,385	\$332,691		\$0	\$332,691	\$262,357	\$70,334
50		CUSTOMER SERVICE & INFO. EXP.											
51	907.000	Supervision - Cust. Serv. Info	\$2,565	\$2,565	\$0	E-51	\$0	\$2,565	100.0000%	\$0	\$2,565	\$2,565	\$0
52	908.000	Customer Assistance Expenses	\$16,858	\$0	\$16,858	E-52	\$8,135	\$24,993	100.0000%	\$0	\$24,993	\$0	\$24,993
53	909.000	Informational & Instructional Advertising Expenses	\$2,758	\$0	\$2,758	E-53	-\$732	\$2,026	100.0000%	\$0	\$2,026	\$0	\$2,026
54	910.000	Misc. Customer Service & Info. Expenses	\$0	\$0	\$0	E-54	\$53	\$53	100.0000%	\$0	\$53	\$0	\$53
55		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$22,181	\$2,565	\$19,616		\$7,456	\$29,637		\$0	\$29,637	\$2,565	\$27,072
56		SALES EXPENSES											
57	911.000	Supervision - Sales Expense	\$1,979	\$1,979	\$0	E-57	\$0	\$1,979	100.0000%	\$0	\$1,979	\$1,979	\$0
58	912.000	Demonstrating & Selling Expenses	\$1,847	\$1,847	\$0	E-58	\$0	\$1,847	100.0000%	\$0	\$1,847	\$1,847	\$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	\$3,826	\$3,826	\$0		\$0	\$3,826		\$0	\$3,826	\$3,826	\$0
62		ADMIN. & GENERAL EXPENSES											
63	920.000	Admin. & General Salaries	\$240,479	\$240,479	\$0	E-63	\$505	\$240,984	100.0000%	\$0	\$240,984	\$240,984	\$0
64	921.000	Office Supplies & Expenses	\$82,527	\$0	\$82,527	E-64	\$294	\$82,821	100.0000%	\$0	\$82,821	\$0	\$82,821

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Empire District Gas Company  
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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
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	\$23,560	\$23,560	\$0	E-66	-\$827	\$22,733	100.0000%	\$0	\$22,733	\$23,560	-\$827
67	924.000	Property Insurance	\$29	\$0	\$29	E-67	\$0	\$29	100.0000%	\$0	\$29	\$0	\$29
68	925.000	Injuries & Damages	\$29,631	\$0	\$29,631	E-68	\$6,361	\$35,998	100.0000%	\$0	\$35,998	\$0	\$35,998
69	926.000	Employee Pensions & Benefits	\$294,246	\$294,246	\$0	E-69	-\$106,008	\$188,238	100.0000%	\$0	\$188,238	\$294,166	-\$105,928
70	927.000	Franchise Requirements	\$0	\$0	\$0	E-70	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
71	928.000	Regulatory Commission Expenses	\$16,950	\$0	\$16,950	E-71	\$4,301	\$21,251	100.0000%	\$0	\$21,251	\$0	\$21,251
72	929.000	Duplicate Charges - Credit	-\$6,031	\$0	-\$6,031	E-72	\$0	-\$6,031	100.0000%	\$0	-\$6,031	\$0	-\$6,031
73	930.100	General Advertising Expenses	\$0	\$0	\$0	E-73	-\$67	-\$67	100.0000%	\$0	-\$67	\$0	-\$67
74	930.200	Misc. General Expenses	\$21,360	\$0	\$21,360	E-74	\$10	\$21,370	100.0000%	\$0	\$21,370	\$0	\$21,370
75	931.000	Rents - Admin. Gen. Exp.	\$58,856	\$0	\$58,856	E-75	\$0	\$58,856	100.0000%	\$0	\$58,856	\$0	\$58,856
76	935.000	Bldg, Furn, Office Equip Maintenance	\$12,940	\$0	\$12,940	E-76	\$0	\$12,940	100.0000%	\$0	\$12,940	\$0	\$12,940
77	431.100	Interest on Customer Deposits	\$0	\$0	\$0	E-77	\$6,467	\$6,467	100.0000%	\$0	\$6,467	\$0	\$6,467
78		TOTAL ADMIN. & GENERAL EXPENSES	\$774,547	\$558,285	\$216,262		-\$88,958	\$685,589		\$0	\$685,589	\$558,710	\$126,879
79		DEPRECIATION EXPENSE											
80	403.000	Depreciation Expense, Dep. Exp.	\$182,674	See note (1)	See note (1)	E-80	See note (1)	\$182,674	100.0000%	\$137,132	\$319,806	See note (1)	See note (1)
81		TOTAL DEPRECIATION EXPENSE	\$182,674	\$0	\$0		\$0	\$182,674		\$137,132	\$319,806	\$0	\$0
82		AMORTIZATION EXPENSE											
83	404.000	Amortization of AAOs	\$0	\$0	\$0	E-83	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
84	404.000	Amortization of ROW Clearing	\$961	\$0	\$961	E-84	\$24,000	\$24,961	100.0000%	\$0	\$24,961	\$0	\$24,961
85	404.000	Amortization of Stock Issuance Costs	\$0	\$0	\$0	E-85	\$66,537	\$66,537	100.0000%	\$0	\$66,537	\$0	\$66,537
86		TOTAL AMORTIZATION EXPENSE	\$961	\$0	\$961		\$90,537	\$91,498		\$0	\$91,498	\$0	\$91,498
87		OTHER OPERATING EXPENSES											
88	408.000	Property Taxes	\$72,718	\$0	\$72,718	E-88	\$0	\$72,718	100.0000%	\$0	\$72,718	\$0	\$72,718
89	408.000	Payroll Taxes	\$45,113	\$0	\$45,113	E-89	\$585	\$45,698	100.0000%	\$0	\$45,698	\$0	\$45,698
90	408.930	Franchise Fees	\$309,311	\$0	\$309,311	E-90	-\$390,317	-\$81,006	100.0000%	\$0	-\$81,006	\$0	-\$81,006
91	408.000	Missouri Franchise Taxes	\$4,637	\$0	\$4,637	E-91	\$0	\$4,637	100.0000%	\$0	\$4,637	\$0	\$4,637
92	403.001	Transportation Depr Clearing	\$0	\$0	\$0	E-92	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
93	403.900	Prov - City Tax Of Fee Elec/Gas	\$309,305	\$0	\$309,305	E-93	\$0	\$309,305	100.0000%	\$0	\$309,305	\$0	\$309,305
94		TOTAL OTHER OPERATING EXPENSES	\$741,084	\$0	\$741,084		-\$389,732	\$351,352		\$0	\$351,352	\$0	\$351,352
95		TOTAL OPERATING EXPENSE	\$7,228,176	\$1,178,925	\$5,866,577		-\$5,012,686	\$2,215,490		\$137,132	\$2,352,622	\$1,180,193	\$852,623
96		NET INCOME BEFORE TAXES	\$299,323					\$5,312,009		-\$5,413,034	-\$101,025		
97		INCOME TAXES											
98	0.000	Current Income Taxes	-\$328,355	See note (1)	See note (1)	E-98	See note (1)	-\$328,355	100.0000%	\$328,355	\$0	See note (1)	See note (1)
99		TOTAL INCOME TAXES	-\$328,355					-\$328,355		\$328,355	\$0		
100		DEFERRED INCOME TAXES											
101	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$411,470	See note (1)	See note (1)	E-101	See note (1)	\$411,470	100.0000%	-\$398,272	\$13,198	See note (1)	See note (1)
102	0.000	Amortization of Deferred ITC	\$0			E-102		\$0	100.0000%	\$0	\$0		
103		TOTAL DEFERRED INCOME TAXES	\$411,470					\$411,470		-\$398,272	\$13,198		
104		NET OPERATING INCOME	\$216,208					\$5,228,894		-\$5,343,117	-\$114,223		

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

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Empire District Gas Company  
Case No. GR-2009-0434  
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Test Year Ending 12-31-2008  
Adjustments to Income Statement Detail

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	-\$3,403,771	-\$3,403,771
	1. To adjust for Growth & 365 Day Consumption (Mapeka)		\$0	\$0		\$0	-\$47,983	
	2. Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$135,768	
	3. To remove Fuel Costs (Mapeka)		\$0	\$0		\$0	-\$2,876,046	
	4. To remove Franchise Fees (Mapeka)		\$0	\$0		\$0	-\$208,239	
	5. To include the Staff's Weatherization Adjustment (Cox)		\$0	\$0		\$0	-\$135,735	
Rev-8	Annualized Commercial & Pub Auth Revenues	481.030	\$0	\$0	\$0	\$0	-\$1,928,834	-\$1,928,834
	1. To adjust for Growth & 365 Day Consumption (Mapeka)		\$0	\$0		\$0	-\$194,883	
	2. Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$79,521	
	3. To remove Fuel Costs (Mapeka)		\$0	\$0		\$0	-\$1,559,229	
	4. To remove Franchise Fees (Mapeka)		\$0	\$0		\$0	-\$95,201	
	5. To include the Staff's Weatherization Adjustment (Cox)		\$0	\$0		\$0	\$0	
Rev-9	Industrial Firm & Interdepartment Gas Revenue	481.530	\$0	\$0	\$0	\$0	\$58,282	\$58,282
	1. To adjust large vol. interruptible sales for rate switching (Ensrud)		\$0	\$0		\$0	-\$6,499	
	2. To adjust for Growth & 365 Day Consumption (Mapeka)		\$0	\$0		\$0	\$152,447	
	3. Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	\$2,384	
	4. To remove Fuel Costs (Mapeka)		\$0	\$0		\$0	-\$74,519	
	5. To remove Franchise Fees (Mapeka)		\$0	\$0		\$0	-\$290	
	6. To include the Staff's Weatherization Adjustment (Cox)		\$0	\$0		\$0	-\$15,241	
Rev-15	Commercial Firm Transport Rev	489.331	\$0	\$0	\$0	\$0	\$6,683	\$6,683
	1. To adjust small vol. transportation for customer loss (Ensrud)		\$0	\$0		\$0	\$10,124	
	2. To remove Fuel Costs (Mapeka)		\$0	\$0		\$0	\$2,140	
	3. To remove Franchise Fees (Mapeka)		\$0	\$0		\$0	-\$5,581	
Rev-18	Industrial Inter Transport Rev (Large Vol.)	489.334	\$0	\$0	\$0	\$0	-\$8,262	-\$8,262
	1. Remove Unbilled Revenues (Mapeka)		\$0	\$0		\$0	-\$8,262	
E-2	Natural Gas City Gate Purchases	804.000	\$0	-\$5,478,306	-\$5,478,306	\$0	\$0	\$0
	1. To remove gas costs (Mapeka)		\$0	-\$5,478,306		\$0	\$0	
E-3	Cost of Unbilled Revenue	805.010	\$0	-\$192,989	-\$192,989	\$0	\$0	\$0

Empire District Gas Company  
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	1. To remove gas costs (Mapeka)		\$0	-\$192,989		\$0	\$0	
E-4	Purchased Gas Cost Adjustments	805.100	\$0	\$230,597	\$230,597	\$0	\$0	\$0
	1. To remove gas costs (Mapeka)		\$0	\$230,597		\$0	\$0	
E-5	Financial Gas Cost Adj	805.200	\$0	\$432,978	\$432,978	\$0	\$0	\$0
	1. To remove gas costs (Mapeka)		\$0	\$432,978		\$0	\$0	
E-6	Gas Withdrawn from Storage Debt.	808.100	\$0	-\$2,978,498	-\$2,978,498	\$0	\$0	\$0
	1. To remove gas costs (Mapeka)		\$0	-\$2,978,498		\$0	\$0	
E-7	Gas Delivered to Storage Credit	808.200	\$0	\$3,285,575	\$3,285,575	\$0	\$0	\$0
	1. To remove gas costs (Mapeka)		\$0	\$3,285,575		\$0	\$0	
E-22	Operation Supervisor & Engineering	870.000	\$5	\$1,020	\$1,025	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$5	\$0		\$0	\$0	
	2. To normalize maintenance expense (Mapeka)		\$0	\$1,020		\$0	\$0	
E-23	Oper/Inspect UG Dist Mains-Gas	874.000	\$53	-\$43	\$10	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$53	\$0		\$0	\$0	
	2. To remove AAO Amortization (Bolin)		\$0	-\$43		\$0	\$0	
E-24	Perf Distrib Main Locates-Gas	874.010	\$68	\$0	\$68	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$68	\$0		\$0	\$0	
E-25	Routine Leak Surv Mains & Svcs	874.020	\$22	\$0	\$22	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$22	\$0		\$0	\$0	
E-26	Measuring & Regulating Station Expenses - General	875.000	\$32	\$0	\$32	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$32	\$0		\$0	\$0	
E-28	Measuring & Regulating Station Expenses-City Gate Check Stations	877.000	\$5	\$0	\$5	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$5	\$0		\$0	\$0	
E-29	Oper/Insp Mtrs Collect Data Gas	878.000	\$83	\$0	\$83	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$83	\$0		\$0	\$0	
E-30	Perf Connects/Discon/Recon-Gas	878.010	\$162	\$0	\$162	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$162	\$0		\$0	\$0	
E-31	Customer Installations Expenses	879.000	\$105	\$0	\$105	\$0	\$0	\$0

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
Adjustments to Income Statement Detail

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)		\$105	\$0		\$0	\$0	
E-32	Otheer Expenses - Dist. Exp.	880.000	\$68	\$0	\$68	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$68	\$0		\$0	\$0	
E-35	Maintenance of Mains	887.000	\$131	-\$1,462	-\$1,331	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$131	\$0		\$0	\$0	
	2. To normalize maintenance expense (Mapeka)		\$0	-\$1,462		\$0	\$0	
E-36	Maintenance of Meas. & Reg. Sta. Equip.- General	889.000	\$8	-\$1,268	-\$1,260	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$8	\$0		\$0	\$0	
	2. To normalize maintenance expense (Mapeka)		\$0	-\$1,268		\$0	\$0	
E-37	Ds Mnt. Meas & Reg Stat Eq- Ind	890.000	\$13	\$0	\$13	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$13	\$0		\$0	\$0	
E-38	DS Mnt. Meas & Reg Stat Eq- City G	891.000	\$0	-\$159	-\$159	\$0	\$0	\$0
	1. To normalize maintenance expense (Mapeka)		\$0	-\$159		\$0	\$0	
E-39	Maintenance of Services	892.000	\$36	-\$538	-\$502	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$36	\$0		\$0	\$0	
	2. To normalize maintenance expense (Mapeka)		\$0	-\$538		\$0	\$0	
E-40	Maintenance of Meters & House Regulators	893.000	\$1	-\$73	-\$72	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$1	\$0		\$0	\$0	
	2. To normalize maintenance expense (Mapeka)		\$0	-\$73		\$0	\$0	
E-45	Meter Reading Expenses	902.000	\$47	\$0	\$47	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$47	\$0		\$0	\$0	
E-46	Customer Records & Collection Expenses	903.000	\$4	\$7,868	\$7,872	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$4	\$0		\$0	\$0	
	2. To adjust for postage increase (Green)		\$0	\$7,868		\$0	\$0	
E-47	Uncollectible Amounts	904.000	\$0	\$62,466	\$62,466	\$0	\$0	\$0
	1. To annualize bad debts write-offs (Mapeka)		\$0	\$62,466		\$0	\$0	
E-52	Customer Assistance Expenses	908.000	\$0	\$8,135	\$8,135	\$0	\$0	\$0
	1. To adjust energy efficiency program (Warren)		\$0	\$8,135		\$0	\$0	
E-53	Informational & Instructional Advertising Expenses	909.000	\$0	-\$732	-\$732	\$0	\$0	\$0
	1. To adjust advertising expense (Green)		\$0	-\$732		\$0	\$0	

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
Adjustments to Income Statement Detail

<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
E-54	Misc. Customer Service & Info. Expenses	910.000	\$0	\$53	\$53	\$0	\$0	\$0
	1. To adjust for postage increase (Green)		\$0	\$53		\$0	\$0	
E-63	Admin. & General Salaries	920.000	\$505	\$0	\$505	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$505	\$0		\$0	\$0	
E-64	Office Supplies & Expenses	921.000	\$0	\$294	\$294	\$0	\$0	\$0
	1. To adjust for postage increase (Green)		\$0	\$294		\$0	\$0	
E-66	Outside Services Employed	923.000	\$0	-\$827	-\$827	\$0	\$0	\$0
	1. To remove AAO Amortization (Bolin)		\$0	-\$827		\$0	\$0	
E-68	Injuries & Damages	925.000	\$0	\$6,367	\$6,367	\$0	\$0	\$0
	1. To normalize workman's comp. expense (Mapeka)		\$0	-\$133		\$0	\$0	
	2. To normalize injuries & damages expense (Mapeka)		\$0	\$6,500		\$0	\$0	
E-69	Employee Pensions & Benefits	926.000	-\$80	-\$105,928	-\$106,008	\$0	\$0	\$0
	1. To annualize payroll expense (Green)		\$2	\$0		\$0	\$0	
	2. To annualize 401K expense (Green)		-\$82	\$0		\$0	\$0	
	3. To adjust FAS 87 Pension Expense (Bolin)		\$0	-\$108,833		\$0	\$0	
	4. To adjust FAS 106 OPEB Expense (Bolin)		\$0	\$3,579		\$0	\$0	
	5. To adjust for postage increase (Green)		\$0	\$21		\$0	\$0	
	6. To remove flowers & coffeeroom supplies expense (Green)		\$0	-\$324		\$0	\$0	
	7. To normalize Dental expense (Mapeka)		\$0	\$7		\$0	\$0	
	8. To normalize Vision expense (Mapeka)		\$0	-\$231		\$0	\$0	
	9. To normalize Life expense (Mapeka)		\$0	\$1,187		\$0	\$0	
	10. To normalize Healthcare expense (Mapeka)		\$0	-\$1,334		\$0	\$0	
E-71	Regulatory Commission Expenses	928.000	\$0	\$4,301	\$4,301	\$0	\$0	\$0
	1. To annualize PSC assessment (Green)		\$0	\$14,479		\$0	\$0	
	2. To remove test year regulatory commission expense (Mapeka)		\$0	-\$16,950		\$0	\$0	
	3. To normalize depreciation study expense (Mapeka)		\$0	\$440		\$0	\$0	
	4. To normalize rate case expense (Mapeka)		\$0	\$6,332		\$0	\$0	
E-73	General Advertising Expenses	930.100	\$0	-\$67	-\$67	\$0	\$0	\$0
	1. To adjust advertising expense (Green)		\$0	-\$67		\$0	\$0	
E-74	Misc. General Expenses	930.200	\$0	\$10	\$10	\$0	\$0	\$0

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
Adjustments to Income Statement Detail

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 adjust for postage increase (Green)		\$0	\$10		\$0	\$0	
E-77	Interest on Customer Deposits	431.100	\$0	\$6,467	\$6,467	\$0	\$0	\$0
	1. To adjust for interest on customer deposits (Green)		\$0	\$6,467		\$0	\$0	
E-80	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$137,132	\$137,132
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$140,141	
	2. To remove AAO amortization (Bolin)		\$0	\$0		\$0	-\$3,009	
E-84	Amortization of ROW Clearing	404.000	\$0	\$24,000	\$24,000	\$0	\$0	\$0
	1. To adjust amortization of row clearing (Harrison)		\$0	\$24,000		\$0	\$0	
E-85	Amortization of Stock Issuance Costs	404.000	\$0	\$66,537	\$66,537	\$0	\$0	\$0
	1. To annualize stock issuance costs (Bolin)		\$0	\$66,537		\$0	\$0	
E-89	Payroll Taxes	408.000	\$0	\$585	\$585	\$0	\$0	\$0
	1. To annualize Medicare expense (Green)		\$0	\$1,646		\$0	\$0	
	2. To annualize FUTA expense (Green)		\$0	\$90		\$0	\$0	
	3. To annualize SUTA expense (Green)		\$0	-\$1,151		\$0	\$0	
E-90	Franchise Fees	408.930	\$0	-\$390,317	-\$390,317	\$0	\$0	\$0
	To remove Franchise Fees (Mapeka)		\$0	-\$390,317		\$0	\$0	
E-98	Current Income Taxes		\$0	\$0	\$0	\$0	\$328,355	\$328,355
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$328,355	
E-101	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$398,272	-\$398,272
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$398,272	
	No Adjustment		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$5,275,902	-\$5,275,902
Total Operating & Maint. Expense			\$1,268	-\$5,013,954	-\$5,012,686	\$0	\$67,215	\$67,215

Empire District Gas Company  
Case No. GR-2009-0434  
Northwest  
Test Year Ending 12-31-2008  
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		-\$101,025	\$542,058	\$561,650	\$580,603
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$319,806	\$319,806	\$319,806	\$319,806
4	Non-Deductible Expenses		\$1,102	\$1,102	\$1,102	\$1,102
5	TOTAL ADD TO NET INCOME BEFORE TAXES		\$320,908	\$320,908	\$320,908	\$320,908
6	SUBT. FROM NET INC. BEFORE TAXES					
7	Interest Expense calculated at the Rate of	3.5720%	\$185,846	\$185,846	\$185,846	\$185,846
8	Tax Straight-Line Depreciation		\$319,806	\$319,806	\$319,806	\$319,806
9	Excess Tax Depreciation		\$34,380	\$34,380	\$34,380	\$34,380
10	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$540,032	\$540,032	\$540,032	\$540,032
11	NET TAXABLE INCOME		-\$320,149	\$322,934	\$342,526	\$361,479
12	PROVISION FOR FED. INCOME TAX					
13	Net Taxable Inc. - Fed. Inc. Tax		\$0	\$322,934	\$342,526	\$361,479
14	Deduct Missouri Income Tax at the Rate of	100.000%	\$0	\$16,978	\$17,976	\$18,953
15	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
16	Federal Taxable Income - Fed. Inc. Tax		\$0	\$305,956	\$324,550	\$342,526
17	Federal Income Tax at the Rate of	See Tax Table	\$0	\$102,573	\$109,825	\$116,459
18	Subtract Federal Income Tax Credits					
19	Net Federal Income Tax		\$0	\$102,573	\$109,825	\$116,459
20	PROVISION FOR MO. INCOME TAX					
21	Net Taxable Income - MO. Inc. Tax		\$0	\$322,934	\$342,526	\$361,479
22	Deduct Federal Income Tax at the Rate of	50.000%	\$0	\$51,287	\$54,913	\$58,230
23	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
24	Missouri Taxable Income - MO. Inc. Tax		\$0	\$271,647	\$287,613	\$303,249
25	Missouri Income Tax at the Rate of	6.250%	\$0	\$16,978	\$17,976	\$18,953
26	PROVISION FOR CITY INCOME TAX					
27	Net Taxable Income - City Inc. Tax		\$0	\$322,934	\$342,526	\$361,479
28	Deduct Federal Income Tax - City Inc. Tax		\$0	\$102,573	\$109,825	\$116,459
29	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$16,978	\$17,976	\$18,953
30	City Taxable Income		\$0	\$203,383	\$214,725	\$226,067
31	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
32	SUMMARY OF CURRENT INCOME TAX					
33	Federal Income Tax		\$0	\$102,573	\$109,825	\$116,459
34	State Income Tax		\$0	\$16,978	\$17,976	\$18,953
35	City Income Tax		\$0	\$0	\$0	\$0
36	TOTAL SUMMARY OF CURRENT INCOME TAX		\$0	\$119,551	\$127,801	\$135,412
37	DEFERRED INCOME TAXES					
38	Deferred Income Taxes - Def. Inc. Tax.		\$13,198	\$13,198	\$13,198	\$13,198
39	Amortization of Deferred ITC		\$0	\$0	\$0	\$0
40	TOTAL DEFERRED INCOME TAXES		\$13,198	\$13,198	\$13,198	\$13,198
41	TOTAL INCOME TAX		\$13,198	\$132,749	\$140,999	\$148,610

Accounting Schedule: 11  
Sponsor: Paul R. Harrison  
Date: 10/20/2009

Empire District Gas Company  
 Case No. GR-2009-0434  
 Northwest  
 Test Year Ending 12-31-2008  
 Income Tax Calculation

<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		\$0	\$305,956	\$324,550	\$342,526
15% on first \$50,000		\$0	\$7,500	\$7,500	\$7,500
25% on next \$25,000		\$0	\$6,250	\$6,250	\$6,250
34% > \$75,000 < \$100,001		\$0	\$8,500	\$8,500	\$8,500
39% > \$100,000 < \$335,001		\$0	\$80,323	\$87,575	\$91,650
34% > \$335,000 < \$10,000,001		\$0	\$0	\$0	\$2,559
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
<b>Total Federal Income Taxes</b>		<b>\$0</b>	<b>\$102,573</b>	<b>\$109,825</b>	<b>\$116,459</b>

Empire District Gas Company  
 Case No. GR-2009-0434  
 Northwest  
 Test Year Ending 12-31-2008  
 Capital Structure Schedule

Line Number	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.05%	Weighted Cost of Capital 9.55%	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				7.867%	8.085%	8.303%