

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2012-0345
Date Prepared: 11/30/2012



MISSOURI PUBLIC SERVICE COMMISSION

REGULATORY REVIEW DIVISION

UTILITY SERVICES

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2012-0345

Jefferson City, Missouri

November 2012

The Empire District Electric Company
Case No. ER-2012-0345
Test Year 12 Months Ending March 31, 2012
Update through June 30, 2012
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.23% Return	<u>C</u> 7.49% Return	<u>D</u> 7.74% Return
1	Net Orig Cost Rate Base	\$1,033,031,227	\$1,033,031,227	\$1,033,031,227
2	Rate of Return	7.23%	7.49%	7.74%
3	Net Operating Income Requirement	\$74,719,149	\$77,353,378	\$79,987,608
4	Net Income Available	\$71,474,408	\$71,474,408	\$71,474,408
5	Additional Net Income Required	\$3,244,741	\$5,878,970	\$8,513,200
6	Income Tax Requirement			
7	Required Current Income Tax	\$3,049,089	\$4,690,416	\$6,331,744
8	Current Income Tax Available	\$1,027,365	\$1,027,365	\$1,027,365
9	Additional Current Tax Required	\$2,021,724	\$3,663,051	\$5,304,379
10	Revenue Requirement	\$5,266,465	\$9,542,021	\$13,817,579
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$5,266,465</u>	<u>\$9,542,021</u>	<u>\$13,817,579</u>

The Empire District Electric Company
Case No. ER-2012-0345
Test Year 12 Months Ending March 31, 2012
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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,785,661,438
2	Less Accumulated Depreciation Reserve		\$601,088,301
3	Net Plant In Service		<u>\$1,184,573,137</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,851,221
6	Materials and Supplies		\$23,789,768
7	Prepayments		\$4,706,751
8	Fuel Inventory		\$15,937,384
9	Vegetation/Infrastructure Tracker		\$7,518,595
10	Regulatory Asset/Carrying Costs-Iatan 1		\$4,582,306
11	Regulatory Asset/Carrying Costs-Iatan 2		\$2,488,088
12	IaCom OM Tracker ER-2011-0004		\$2,580,616
13	Regulatory Asset/Carrying Costs-Plum Point		\$115,991
14	Reg Asset/Demand Side Management		\$3,989,636
15	May 2011 Tornado Strm Deferral		\$0
16	MO 2011 Tornado Depr Deferral		\$0
17	May 2011 Tornado Carrying Cost		\$0
18	Peoplesoft Costs ER-2011-0004		\$281,728
19	Pension Tracker		\$3,337,728
20	Prepaid Pension Asset		\$19,564,559
21	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$98,744,371</u>
22	SUBTRACT FROM NET PLANT		
23	Federal Tax Offset	9.1096%	\$369,253
24	State Tax Offset	-10.6822%	-\$68,042
25	City Tax Offset	0.0000%	\$0
26	Interest Expense Offset	12.0082%	\$3,588,722
27	OPEB Tracker		\$1,287,060
28	Customer Deposits		\$8,497,724
29	Customer Advances for Construction		\$5,674,498
30	Deferred Income Taxes-Accumulated		\$202,226,552
31	SWPA Capcity Loss reimbursement		\$19,408,842
32	Plum Point O&M ER-2011-0004 Tracker		\$142,618
33	Iatan 2 O&M ER-2011-0004 Tracker		\$505,353
34	Regulatory Plan Amortization-Accumulated		\$0
35	Amortization of Electric Plant		\$8,653,701
36	TOTAL SUBTRACT FROM NET PLANT		<u>\$250,286,281</u>
37	Total Rate Base		<u><u>\$1,033,031,227</u></u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	85.3551%	\$0	\$25,555
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	85.3551%	\$0	\$921,663
4	303.000	Miscellaneous Intangible (Like 353)	\$20,357,553	P-4	\$0	\$20,357,553	85.3551%	\$0	\$17,376,210
5		TOTAL INTANGIBLE PLANT	\$21,467,291		\$0	\$21,467,291		\$0	\$18,323,428
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$378,433	P-9	\$0	\$378,433	82.9700%	\$0	\$313,986
10	311.000	Structures & Improvements	\$11,633,439	P-10	\$0	\$11,633,439	82.9700%	\$0	\$9,652,264
11	312.000	Boiler Plant Equipment	\$25,185,701	P-11	\$0	\$25,185,701	82.9700%	\$0	\$20,896,576
12	314.000	Turbogenerator Units	\$8,403,470	P-12	\$0	\$8,403,470	82.9700%	\$0	\$6,972,359
13	315.000	Accessory Electric Equipment	\$1,644,084	P-13	\$0	\$1,644,084	82.9700%	\$0	\$1,364,096
14	316.000	Misc. Power Plant Equipment	\$1,164,114	P-14	\$0	\$1,164,114	82.9700%	\$0	\$965,865
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$48,409,241		\$0	\$48,409,241		\$0	\$40,165,146
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$438,622	P-17	\$0	\$438,622	82.9700%	\$0	\$363,925
18	311.000	Structures and Improvements	\$14,464,117	P-18	\$0	\$14,464,117	82.9700%	\$0	\$12,000,878
19	312.300	Boiler Plant-Asbury	\$107,294,196	P-19	\$0	\$107,294,196	82.9700%	\$0	\$89,021,994
20	312.700	Unit Train	\$0	P-20	\$0	\$0	82.9700%	\$0	\$0
21	314.000	Turbogenerator Units-Asbury	\$21,999,621	P-21	\$0	\$21,999,621	82.9700%	\$0	\$18,253,086
22	315.000	Accessory Electric Equipment-Asbury	\$5,655,956	P-22	\$0	\$5,655,956	82.9700%	\$0	\$4,692,747
23	316.000	Misc. Power Plant Equipment-Asbury	\$2,299,460	P-23	\$0	\$2,299,460	82.9700%	\$0	\$1,907,862
24		TOTAL PRODUCTION - ASBURY - STEAM	\$152,151,972		\$0	\$152,151,972		\$0	\$126,240,492
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-Iatan	\$121,639	P-26	\$0	\$121,639	82.9700%	\$0	\$100,924
27	311.000	Structures & Improvements-Iatan	\$4,046,115	P-27	-\$21,271	\$4,024,844	82.9700%	\$0	\$3,339,413
28	312.000	Boiler Plant Equipment-Iatan	\$72,671,437	P-28	-\$128,041	\$72,543,396	82.9700%	\$0	\$60,189,256
29	312.000	Unit Train-Iatan	\$329,005	P-29	\$0	\$329,005	82.9700%	\$0	\$272,975
30	314.000	Turbogenerator Units-Iatan	\$8,787,278	P-30	\$0	\$8,787,278	82.9700%	\$0	\$7,290,805
31	315.000	Accessory Electric Equipment-Iatan	\$7,706,439	P-31	-\$32,010	\$7,674,429	82.9700%	\$0	\$6,367,474
32	316.000	Misc. Power Plant Equipment-Iatan	\$772,429	P-32	-\$25,195	\$747,234	82.9700%	\$0	\$619,980
33		TOTAL PRODUCTION - IATAN - STEAM	\$94,434,342		-\$206,517	\$94,227,825		\$0	\$78,180,827
34		IATAN 2							
35	311.000	Structures & Improvements-Iatan 2	\$22,120,915	P-35	-\$288,053	\$21,832,862	82.9700%	\$0	\$18,114,726
36	312.000	Boiler Plant Equipment-Iatan 2	\$99,151,885	P-36	-\$1,290,969	\$97,860,916	82.9700%	\$0	\$81,195,202
37	314.000	Turbogenerator Units-Iatan 2	\$16,511,991	P-37	-\$215,239	\$16,296,752	82.9700%	\$0	\$13,521,415
38	315.000	Accessory Electric Equipment-Iatan 2	\$16,467,366	P-38	-\$214,658	\$16,252,708	82.9700%	\$0	\$13,484,872
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$59,807,920	P-39	-\$742,110	\$59,065,810	82.9700%	\$0	\$49,006,903
40		TOTAL IATAN 2	\$214,060,077		-\$2,751,029	\$211,309,048		\$0	\$175,323,118
41		IATAN COMMON							
42	311.000	Structures & Improvements-Iatan Common	\$584,934	P-42	\$0	\$584,934	82.9700%	\$0	\$485,320
43	312.000	Boiler Plant Equipment-Iatan Common	\$53,349,866	P-43	\$0	\$53,349,866	82.9700%	\$0	\$44,264,384
44	314.000	Turbogenerator Units-Iatan Common	\$0	P-44	\$0	\$0	82.9700%	\$0	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$3,045	P-45	\$0	\$3,045	82.9700%	\$0	\$2,526
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$490,638	P-46	\$0	\$490,638	82.9700%	\$0	\$407,082
47		TOTAL IATAN COMMON	\$54,428,483		\$0	\$54,428,483		\$0	\$45,159,312
48		PRODUCTION - PLUM POINT - STEAM							
49	311.000	Land & Land Rights-Plum Point	\$956,529	P-49	\$0	\$956,529	82.9700%	\$0	\$793,632
50	311.000	Structures & Improvements-Plum Point	\$20,658,292	P-50	\$0	\$20,658,292	82.9700%	\$0	\$17,140,185
51	312.000	Boiler Plant Equipment-Plum Point	\$52,783,518	P-51	-\$3,680	\$52,779,838	82.9700%	\$0	\$43,791,432
52	312.000	Unit Train- Plum Point	\$5,267,226	P-52	\$0	\$5,267,226	82.9700%	\$0	\$4,370,217
53	314.000	Turbogenerator Units-Plum Point	\$16,963,162	P-53	\$0	\$16,963,162	82.9700%	\$0	\$14,074,336

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54	315.000	Accessory Electric Equipment-Plum Point	\$5,254,788	P-54	\$0	\$5,254,788	82.9700%	\$0	\$4,359,898
55	316.000	Misc. Power Plant Equipment-Plum	\$3,001,730	P-55	\$0	\$3,001,730	82.9700%	\$0	\$2,490,535
56		TOTAL PRODUCTION - PLUM POINT - STEAM	\$104,885,245		-\$3,680	\$104,881,565		\$0	\$87,020,235
57		TOTAL STEAM PRODUCTION	\$668,369,360		-\$2,961,226	\$665,408,134		\$0	\$552,089,130
58		NUCLEAR PRODUCTION							
59		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
60		HYDRAULIC PRODUCTION							
61		PRODUCTION - OZARK BEACH - HYDRO							
62	330.000	Land & Land Rights-Ozark	\$226,488	P-62	\$0	\$226,488	82.9700%	\$0	\$187,917
63	331.000	Structures & Improvements-Ozark	\$677,760	P-63	\$0	\$677,760	82.9700%	\$0	\$562,337
64	332.000	Reservoirs, Dams & Waterways-Ozark	\$3,574,581	P-64	\$0	\$3,574,581	82.9700%	\$0	\$2,965,830
65	333.000	Water Wheels, Turbines & Generators	\$1,652,557	P-65	\$0	\$1,652,557	82.9700%	\$0	\$1,371,127
66	334.000	Accessory Electric Equipment-Ozark	\$1,244,594	P-66	\$0	\$1,244,594	82.9700%	\$0	\$1,032,640
67	335.000	Misc. Power Plant Equipment-Ozark	\$447,634	P-67	\$0	\$447,634	82.9700%	\$0	\$371,402
68		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$7,823,614		\$0	\$7,823,614		\$0	\$6,491,253
69		TOTAL HYDRAULIC PRODUCTION	\$7,823,614		\$0	\$7,823,614		\$0	\$6,491,253
70		OTHER PRODUCTION							
71		PRODUCTION - ENERGY CENTER							
72	340.000	Land & Land Rights-Energy	\$163,097	P-72	\$0	\$163,097	82.9700%	\$0	\$135,322
73	341.000	Structures & Improvements-Energy	\$1,941,645	P-73	\$0	\$1,941,645	82.9700%	\$0	\$1,610,983
74	342.000	Fuel Holders, Producers & Access.-Energy	\$1,291,153	P-74	\$0	\$1,291,153	82.9700%	\$0	\$1,071,270
75	343.000	Prime Movers-Energy	\$26,533,127	P-75	\$0	\$26,533,127	82.9700%	\$0	\$22,014,535
76	344.000	Generators-Energy	\$4,504,458	P-76	\$0	\$4,504,458	82.9700%	\$0	\$3,737,349
77	345.000	Accessory Electric Equipment-Energy	\$2,091,865	P-77	\$0	\$2,091,865	82.9700%	\$0	\$1,735,620
78	346.000	Misc. Power Plant Equipment-Energy	\$1,994,397	P-78	\$0	\$1,994,397	82.9700%	\$0	\$1,654,751
79		TOTAL PRODUCTION - ENERGY CENTER	\$38,519,742		\$0	\$38,519,742		\$0	\$31,959,830
80		PRODUCTION - ENERGY CENTER FT8							
81	341.000	Land & Land Rights - FT8	\$0	P-81	\$0	\$0	82.9700%	\$0	\$0
82	341.000	Structures & Improvements-FT8	\$1,106,408	P-82	\$0	\$1,106,408	82.9700%	\$0	\$917,987
83	342.000	Fuel Holders, Producers & Access.-FT8	\$1,399,662	P-83	\$0	\$1,399,662	82.9700%	\$0	\$1,161,300
84	343.000	Prime Movers-FT8	\$47,974,856	P-84	\$0	\$47,974,856	82.9700%	\$0	\$39,804,738
85	344.000	Generators-FT8	\$519,289	P-85	\$0	\$519,289	82.9700%	\$0	\$430,854
86	345.000	Accessory Electric Equipment-FT8	\$3,306,045	P-86	\$0	\$3,306,045	82.9700%	\$0	\$2,743,026
87	346.000	Misc. Power Plant Equipment-FT8	\$1,105,379	P-87	\$0	\$1,105,379	82.9700%	\$0	\$917,133
88		TOTAL PRODUCTION - ENERGY CENTER FT8	\$55,411,639		\$0	\$55,411,639		\$0	\$45,975,038
89		PRODUCTION - RIVERTON - OTHER							
90	341.000	Structures & Improvements-Riverton	\$977,547	P-90	\$0	\$977,547	82.9700%	\$0	\$811,071
91	342.000	Fuel Holders, Producers & Access.-Riverton	\$1,413,776	P-91	\$0	\$1,413,776	82.9700%	\$0	\$1,173,010
92	343.000	Prime Movers-Riverton	\$22,686,031	P-92	\$0	\$22,686,031	82.9700%	\$0	\$18,822,600
93	344.000	Generators-Riverton	\$13,557,989	P-93	\$0	\$13,557,989	82.9700%	\$0	\$11,249,063
94	345.000	Accessory Electric Equipment-Riverton	\$11,149,069	P-94	\$0	\$11,149,069	82.9700%	\$0	\$9,250,383
95	346.000	Misc. Power Plant Equipment-Riverton	\$1,569,511	P-95	\$0	\$1,569,511	82.9700%	\$0	\$1,302,223
96		TOTAL PRODUCTION - RIVERTON - OTHER	\$51,353,923		\$0	\$51,353,923		\$0	\$42,608,350
97		PRODUCTION - STATE LINE C - OTHER							
98	340.000	Land & Land Rights-State C	\$850,260	P-98	\$0	\$850,260	82.9700%	\$0	\$705,461
99	341.000	Structures & Improvements-State C	\$10,617,412	P-99	\$0	\$10,617,412	82.9700%	\$0	\$8,809,267
100	342.000	Fuel Holders, Producers & Access.-State C	\$409,439	P-100	\$0	\$409,439	82.9700%	\$0	\$339,712
101	343.000	Prime Movers-State C	\$107,219,767	P-101	\$0	\$107,219,767	82.9700%	\$0	\$88,960,241

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102	344.000	Generators-State C	\$31,257,558	P-102	\$0	\$31,257,558	82.9700%	\$0	\$25,934,396
103	345.000	Accessory Electric Equipment-State C	\$10,255,419	P-103	\$0	\$10,255,419	82.9700%	\$0	\$8,508,921
104	346.000	Misc. Power Plant Equipment-State C	\$3,570,336	P-104	\$0	\$3,570,336	82.9700%	\$0	\$2,962,308
105		TOTAL PRODUCTION - STATE LINE C - OTHER	\$164,180,191		\$0	\$164,180,191		\$0	\$136,220,306
106		PRODUCTION - STATE LINE S - OTHER							
107	340.000	Land & Land Rights-State S	\$11,897	P-107	\$0	\$11,897	82.9700%	\$0	\$9,871
108	341.000	Structures & Improvements-State S	\$1,103,160	P-108	\$0	\$1,103,160	82.9700%	\$0	\$915,292
109	342.000	Fuel Holders, Producers & Access.-State S	\$3,187,313	P-109	\$0	\$3,187,313	82.9700%	\$0	\$2,644,514
110	343.000	Prime Movers-State S	\$26,299,583	P-110	\$0	\$26,299,583	82.9700%	\$0	\$21,820,764
111	344.000	Generators-State S	\$7,049,204	P-111	\$0	\$7,049,204	82.9700%	\$0	\$5,848,725
112	345.000	Accessory Electric Equipment-State S	\$2,878,039	P-112	\$0	\$2,878,039	82.9700%	\$0	\$2,387,909
113	346.000	Misc. Power Plant Equipment-State S	\$292,744	P-113	\$0	\$292,744	82.9700%	\$0	\$242,890
114		TOTAL PRODUCTION - STATE LINE S - OTHER	\$40,821,940		\$0	\$40,821,940		\$0	\$33,869,965
115		TOTAL OTHER PRODUCTION	\$350,287,435		\$0	\$350,287,435		\$0	\$290,633,489
116		TOTAL PRODUCTION PLANT	\$1,026,480,409		-\$2,961,226	\$1,023,519,183		\$0	\$849,213,872
117		TRANSMISSION PLANT							
118	350.000	Land - TP	\$11,346,630	P-118	\$0	\$11,346,630	82.9700%	\$0	\$9,414,299
119	352.000	Structures & Improvements - TP	\$2,346,216	P-119	\$0	\$2,346,216	82.9700%	\$0	\$1,946,655
120	352.010	Structures & Improvements latan	\$23,013	P-120	\$0	\$23,013	82.9700%	\$0	\$19,094
121	353.000	Station Equipment - TP	\$100,889,445	P-121	\$0	\$100,889,445	82.9700%	\$0	\$83,707,973
122	353.010	Station Equipment - latan	\$533,501	P-122	\$0	\$533,501	82.9700%	\$0	\$442,646
123	354.000	Towers and Fixtures - TP	\$834,974	P-123	\$0	\$834,974	82.9700%	\$0	\$692,778
124	355.000	Poles and Fixtures - TP	\$52,918,823	P-124	\$0	\$52,918,823	82.9700%	\$0	\$43,906,747
125	356.000	Overhead Conductors & Devices - TP	\$74,056,459	P-125	\$0	\$74,056,459	82.9700%	\$0	\$61,444,644
126		TOTAL TRANSMISSION PLANT	\$242,949,061		\$0	\$242,949,061		\$0	\$201,574,836
127		DISTRIBUTION PLANT							
128	360.000	Land/Land Rights - DP	\$3,436,341	P-128	\$0	\$3,436,341	89.4672%	\$0	\$3,074,398
129	361.000	Structures & Improvements - DP	\$10,320,713	P-129	\$0	\$10,320,713	89.4672%	\$0	\$9,233,653
130	362.000	Station Equipment - DP	\$83,563,982	P-130	\$0	\$83,563,982	89.4672%	\$0	\$74,762,355
131	364.000	Poles, Towers, & Fixtures - DP	\$157,501,782	P-131	\$0	\$157,501,782	89.4672%	\$0	\$140,912,434
132	365.000	Overhead Conductors & Devices - DP	\$170,114,656	P-132	\$0	\$170,114,656	89.4672%	\$0	\$152,196,820
133	366.000	Underground Conduit - DP	\$33,224,312	P-133	\$0	\$33,224,312	89.4672%	\$0	\$29,724,862
134	367.000	Underground Conductors & Devices - DP	\$56,630,906	P-134	\$0	\$56,630,906	89.4672%	\$0	\$50,666,086
135	368.000	Line Transformers - DP	\$98,854,869	P-135	\$0	\$98,854,869	89.4672%	\$0	\$88,442,683
136	369.000	Services - DP	\$71,224,514	P-136	\$0	\$71,224,514	89.4672%	\$0	\$63,722,578
137	370.000	Meters - DP	\$19,375,047	P-137	\$0	\$19,375,047	89.4672%	\$0	\$17,334,312
138	371.000	Meter Installations - DP	\$16,326,839	P-138	\$0	\$16,326,839	89.4672%	\$0	\$14,607,166
139	373.000	Street Lighting and Signal Systems - DP	\$17,134,658	P-139	\$0	\$17,134,658	89.4672%	\$0	\$15,329,899
140		TOTAL DISTRIBUTION PLANT	\$737,708,619		\$0	\$737,708,619		\$0	\$660,007,246
141		GENERAL PLANT							
142	389.000	Land/Land Rights - GP	\$679,466	P-142	-\$40,114	\$639,352	85.3551%	\$0	\$545,720
143	390.000	Structures & Improvements - GP	\$9,606,906	P-143	-\$642,450	\$8,964,456	85.3551%	\$0	\$7,651,620
144	391.000	Office Furniture & Equipment - GP	\$4,375,964	P-144	-\$247,358	\$4,128,606	85.3551%	\$0	\$3,523,976
145	391.010	Computer Equipment - GP	\$13,085,603	P-145	-\$493,179	\$12,592,424	85.3551%	\$0	\$10,748,276
146	392.000	Transportation Equipment - GP	\$10,132,494	P-146	\$0	\$10,132,494	85.3551%	\$0	\$8,648,600
147	393.000	Stores Equipment - GP	\$441,240	P-147	\$0	\$441,240	85.3551%	\$0	\$376,621
148	394.000	Tools, Shop & Garage Equipment	\$5,086,301	P-148	\$0	\$5,086,301	85.3551%	\$0	\$4,341,417
149	395.000	Laboratory Equipment - GP	\$1,049,915	P-149	\$0	\$1,049,915	85.3551%	\$0	\$896,156
150	396.000	Power Operated Equipment - GP	\$12,918,744	P-150	\$0	\$12,918,744	85.3551%	\$0	\$11,026,807
151	397.000	Communication Equipment - GP	\$10,769,665	P-151	-\$509,239	\$10,260,426	85.3551%	\$0	\$8,757,797
152	398.000	Miscellaneous Equipment - GP	\$224,558	P-152	-\$11,558	\$213,000	85.3551%	\$0	\$181,806
153		TOTAL GENERAL PLANT	\$68,370,856		-\$1,943,898	\$66,426,958		\$0	\$56,698,796
154		INCENTIVE COMPENSATION CAPITALIZATION							
155		Compensation Employee Stock Purchase Plan	\$0	P-155	-\$188,912	-\$188,912	82.9700%	\$0	-\$156,740
156		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$188,912	-\$188,912		\$0	-\$156,740

The Empire District Electric Company
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 Test Year 12 Months Ending March 31, 2012
 Update through June 30, 2012
 Plant In Service

A	B	C	D	E	F	G	H	I	
Line Number	Account # (Optional)	Plant Account Description	Total Plant	Adjust. Number	Adjustments	As Adjusted Plant	Jurisdictional Allocations	Jurisdictional Adjustments	MO Adjusted Jurisdictional
157		TOTAL PLANT IN SERVICE	<u>\$2,096,976,236</u>		<u>-\$5,094,036</u>	<u>\$2,091,882,200</u>		<u>\$0</u>	<u>\$1,785,661,438</u>

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-27	Structures & Improvements-latan	311.000		-\$21,271		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$21,271		\$0	
P-28	Boiler Plant Equipment-latan	312.000		-\$128,041		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$128,041		\$0	
P-31	Accessory Electric Equipment-latan	315.000		-\$32,010		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$32,010		\$0	
P-32	Misc. Power Plant Equipment-latan	316.000		-\$25,195		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$25,195		\$0	
P-35	Structures & Improvements-latan 2	311.000		-\$288,053		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$288,053		\$0	
P-36	Boiler Plant Equipment-latan 2	312.000		-\$1,290,969		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$1,290,969		\$0	
P-37	Turbogenerator Units-latan 2	314.000		-\$215,239		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$215,239		\$0	
P-38	Accessory Electric Equipment-latan 2	315.000		-\$214,658		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$214,658		\$0	
P-39	Misc. Power Plant Equipment-latan 2	316.000		-\$742,110		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$742,110		\$0	

The Empire District Electric Company
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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-51	Boiler Plant Equipment-Plum Point	312.000		-\$3,680		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$3,680		\$0	
P-142	Land/Land Rights - GP	389.000		-\$40,114		\$0
	1. Adjustment to exclude gas portion. (McMellen)		-\$40,114		\$0	
	No Adjustment		\$0		\$0	
P-143	Structures & Improvements - GP	390.000		-\$642,450		\$0
	1. Adjustment to exclude gas portion. (McMellen)		-\$642,450		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
P-144	Office Furniture & Equipment - GP	391.000		-\$247,358		\$0
	1. Adjustment to exclude gas portion. (McMellen)		-\$247,358		\$0	
	No Adjustment		\$0		\$0	
P-145	Computer Equipment - GP	391.010		-\$493,179		\$0
	1. Adjustment to exclude gas portion. (McMellen)		-\$493,179		\$0	
P-151	Communication Equipment - GP	397.000		-\$509,239		\$0
	1. Adjustment to exclude gas portion. (McMellen)		-\$509,239		\$0	
P-152	Miscellaneous Equipment - GP	398.000		-\$11,558		\$0
	1. Adjustment to exclude gas portion. (McMellen)		-\$11,558		\$0	

The Empire District Electric Company
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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-155	Compensation Employee Stock Purchase Plan			-\$188,912		\$0
	1. To remove capitalized portion of Employee Stock Purchase Plan Compensation. (McMellen)		-\$188,912		\$0	
Total Plant Adjustments				-\$5,094,036		\$0

The Empire District Electric Company
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Update through June 30, 2012
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$25,555	0.00%	\$0
3	302.000	Franchises and Consents	\$921,663	0.00%	\$0
4	303.000	Miscellaneous Intangible (Like 353)	\$17,376,210	0.00%	\$0
5		TOTAL INTANGIBLE PLANT	\$18,323,428		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		PRODUCTION - RIVERTON - STEAM			
9	310.000	Land & Land Rights	\$313,986	0.00%	\$0
10	311.000	Structures & Improvements	\$9,652,264	3.69%	\$356,169
11	312.000	Boiler Plant Equipment	\$20,896,576	3.09%	\$645,704
12	314.000	Turbogenerator Units	\$6,972,359	2.39%	\$166,639
13	315.000	Accessory Electric Equipment	\$1,364,096	1.84%	\$25,099
14	316.000	Misc. Power Plant Equipment	\$965,865	5.27%	\$50,901
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$40,165,146		\$1,244,512
16		PRODUCTION - ASBURY - STEAM			
17	310.000	Land and Land Rights	\$363,925	0.00%	\$0
18	311.000	Structures and Improvements	\$12,000,878	2.81%	\$337,225
19	312.300	Boiler Plant-Asbury	\$89,021,994	5.28%	\$4,700,361
20	312.700	Unit Train	\$0	6.67%	\$0
21	314.000	Turbogenerator Units-Asbury	\$18,253,086	2.84%	\$518,388
22	315.000	Accessory Electric Equipment-Asbury	\$4,692,747	3.30%	\$154,861
23	316.000	Misc. Power Plant Equipment-Asbury	\$1,907,862	3.95%	\$75,361
24		TOTAL PRODUCTION - ASBURY - STEAM	\$126,240,492		\$5,786,196
25		PRODUCTION - IATAN - STEAM			
26	310.000	Land & Land Rights-Iatan	\$100,924	0.00%	\$0
27	311.000	Structures & Improvements-Iatan	\$3,339,413	2.09%	\$69,794
28	312.000	Boiler Plant Equipment-Iatan	\$60,189,256	3.17%	\$1,907,999
29	312.000	Unit Train-Iatan	\$272,975	6.67%	\$18,207
30	314.000	Turbogenerator Units-Iatan	\$7,290,805	2.44%	\$177,896
31	315.000	Accessory Electric Equipment-Iatan	\$6,367,474	4.08%	\$259,793
32	316.000	Misc. Power Plant Equipment-Iatan	\$619,980	3.27%	\$20,273
33		TOTAL PRODUCTION - IATAN - STEAM	\$78,180,827		\$2,453,962
34		IATAN 2			
35	311.000	Structures & Improvements-Iatan 2	\$18,114,726	2.10%	\$380,409
36	312.000	Boiler Plant Equipment-Iatan 2	\$81,195,202	2.10%	\$1,705,099

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
37	314.000	Turbogenerator Units-Iatan 2	\$13,521,415	6.67%	\$901,878
38	315.000	Accessory Electric Equipment-Iatan 2	\$13,484,872	2.10%	\$283,182
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$49,006,903	2.10%	\$1,029,145
40		TOTAL IATAN 2	\$175,323,118		\$4,299,713
41		IATAN COMMON			
42	311.000	Structures & Improvements-Iatan Common	\$485,320	2.10%	\$10,192
43	312.000	Boiler Plant Equipment-Iatan Common	\$44,264,384	2.10%	\$929,552
44	314.000	Turbogenerator Units-Iatan Common	\$0	6.67%	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$2,526	2.10%	\$53
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$407,082	2.10%	\$8,549
47		TOTAL IATAN COMMON	\$45,159,312		\$948,346
48		PRODUCTION - PLUM POINT - STEAM			
49	311.000	Land & Land Rights-Plum Point	\$793,632	2.10%	\$16,666
50	311.000	Structures & Improvements-Plum Point	\$17,140,185	2.10%	\$359,944
51	312.000	Boiler Plant Equipment-Plum Point	\$43,791,432	2.10%	\$919,620
52	312.000	Unit Train- Plum Point	\$4,370,217	6.67%	\$291,493
53	314.000	Turbogenerator Units-Plum Point	\$14,074,336	2.10%	\$295,561
54	315.000	Accessory Electric Equipment-Plum Point	\$4,359,898	2.10%	\$91,558
55	316.000	Misc. Power Plant Equipment-Plum Point	\$2,490,535	2.10%	\$52,301
56		TOTAL PRODUCTION - PLUM POINT - STEAM	\$87,020,235		\$2,027,143
57		TOTAL STEAM PRODUCTION	\$552,089,130		\$16,759,872
58		NUCLEAR PRODUCTION			
59		TOTAL NUCLEAR PRODUCTION	\$0		\$0
60		HYDRAULIC PRODUCTION			
61		PRODUCTION - OZARK BEACH - HYDRO			
62	330.000	Land & Land Rights-Ozark	\$187,917	0.00%	\$0
63	331.000	Structures & Improvements-Ozark	\$562,337	2.01%	\$11,303
64	332.000	Reservoirs, Dams & Waterways-Ozark	\$2,965,830	0.98%	\$29,065
65	333.000	Water Wheels, Turbines & Generators	\$1,371,127	2.98%	\$40,860
66	334.000	Accessory Electric Equipment-Ozark	\$1,032,640	1.96%	\$20,240
67	335.000	Misc. Power Plant Equipment-Ozark	\$371,402	3.53%	\$13,110
68		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$6,491,253		\$114,578

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
69		TOTAL HYDRAULIC PRODUCTION	\$6,491,253		\$114,578
70		OTHER PRODUCTION			
71		PRODUCTION - ENERGY CENTER			
72	340.000	Land & Land Rights-Energy	\$135,322	0.00%	\$0
73	341.000	Structures & Improvements-Energy	\$1,610,983	2.19%	\$35,281
74	342.000	Fuel Holders, Producers & Access.- Energy	\$1,071,270	3.03%	\$32,459
75	343.000	Prime Movers-Energy	\$22,014,535	2.33%	\$512,939
76	344.000	Generators-Energy	\$3,737,349	2.08%	\$77,737
77	345.000	Accessory Electric Equipment-Energy	\$1,735,620	1.14%	\$19,786
78	346.000	Misc. Power Plant Equipment-Energy	\$1,654,751	2.75%	\$45,506
79		TOTAL PRODUCTION - ENERGY CENTER	\$31,959,830		\$723,708
80		PRODUCTION - ENERGY CENTER FT8			
81	341.000	Land & Land Rights - FT8	\$0	0.00%	\$0
82	341.000	Structures & Improvements-FT8	\$917,987	2.04%	\$18,727
83	342.000	Fuel Holders, Producers & Access.-FT8	\$1,161,300	2.04%	\$23,691
84	343.000	Prime Movers-FT8	\$39,804,738	1.98%	\$788,134
85	344.000	Generators-FT8	\$430,854	1.93%	\$8,315
86	345.000	Accessory Electric Equipment-FT8	\$2,743,026	2.05%	\$56,232
87	346.000	Misc. Power Plant Equipment-FT8	\$917,133	2.04%	\$18,710
88		TOTAL PRODUCTION - ENERGY CENTER FT8	\$45,975,038		\$913,809
89		PRODUCTION - RIVERTON - OTHER			
90	341.000	Structures & Improvements-Riverton	\$811,071	1.70%	\$13,788
91	342.000	Fuel Holders, Producers & Access.- Riverton	\$1,173,010	2.04%	\$23,929
92	343.000	Prime Movers-Riverton	\$18,822,600	2.03%	\$382,099
93	344.000	Generators-Riverton	\$11,249,063	1.92%	\$215,982
94	345.000	Accessory Electric Equipment-Riverton	\$9,250,383	1.95%	\$180,382
95	346.000	Misc. Power Plant Equipment-Riverton	\$1,302,223	2.04%	\$26,565
96		TOTAL PRODUCTION - RIVERTON - OTHER	\$42,608,350		\$842,745
97		PRODUCTION - STATE LINE C - OTHER			
98	340.000	Land & Land Rights-State C	\$705,461	0.00%	\$0
99	341.000	Structures & Improvements-State C	\$8,809,267	2.11%	\$185,876
100	342.000	Fuel Holders, Producers & Access.-State C	\$339,712	4.61%	\$15,661
101	343.000	Prime Movers-State C	\$88,960,241	2.03%	\$1,805,893
102	344.000	Generators-State C	\$25,934,396	2.44%	\$632,799

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
103	345.000	Accessory Electric Equipment-State C	\$8,508,921	2.19%	\$186,345
104	346.000	Misc. Power Plant Equipment-State C	\$2,962,308	2.08%	\$61,616
105		TOTAL PRODUCTION - STATE LINE C - OTHER	\$136,220,306		\$2,888,190
106		PRODUCTION - STATE LINE S - OTHER			
107	340.000	Land & Land Rights-State S	\$9,871	0.00%	\$0
108	341.000	Structures & Improvements-State S	\$915,292	4.28%	\$39,174
109	342.000	Fuel Holders, Producers & Access.-State S	\$2,644,514	2.32%	\$61,353
110	343.000	Prime Movers-State S	\$21,820,764	3.52%	\$768,091
111	344.000	Generators-State S	\$5,848,725	2.61%	\$152,652
112	345.000	Accessory Electric Equipment-State S	\$2,387,909	2.41%	\$57,549
113	346.000	Misc. Power Plant Equipment-State S	\$242,890	3.88%	\$9,424
114		TOTAL PRODUCTION - STATE LINE S - OTHER	\$33,869,965		\$1,088,243
115		TOTAL OTHER PRODUCTION	\$290,633,489		\$6,456,695
116		TOTAL PRODUCTION PLANT	\$849,213,872		\$23,331,145
117		TRANSMISSION PLANT			
118	350.000	Land - TP	\$9,414,299	0.00%	\$0
119	352.000	Structures & Improvements - TP	\$1,946,655	2.09%	\$40,685
120	352.010	Structures & Improvements latan	\$19,094	2.09%	\$399
121	353.000	Station Equipment - TP	\$83,707,973	2.20%	\$1,841,575
122	353.010	Station Equipment - latan	\$442,646	2.20%	\$9,738
123	354.000	Towers and Fixtures - TP	\$692,778	1.92%	\$13,301
124	355.000	Poles and Fixtures - TP	\$43,906,747	3.33%	\$1,462,095
125	356.000	Overhead Conductors & Devices - TP	\$61,444,644	2.15%	\$1,321,060
126		TOTAL TRANSMISSION PLANT	\$201,574,836		\$4,688,853
127		DISTRIBUTION PLANT			
128	360.000	Land/Land Rights - DP	\$3,074,398	0.00%	\$0
129	361.000	Structures & Improvements - DP	\$9,233,653	2.08%	\$192,060
130	362.000	Station Equipment - DP	\$74,762,355	1.89%	\$1,413,009
131	364.000	Poles, Towers, & Fixtures - DP	\$140,912,434	4.35%	\$6,129,691
132	365.000	Overhead Conductors & Devices - DP	\$152,196,820	3.77%	\$5,737,820
133	366.000	Underground Conduit - DP	\$29,724,862	3.92%	\$1,165,215
134	367.000	Underground Conductors & Devices - DP	\$50,666,086	3.59%	\$1,818,912
135	368.000	Line Transformers - DP	\$88,442,683	2.78%	\$2,458,707
136	369.000	Services - DP	\$63,722,578	5.00%	\$3,186,129
137	370.000	Meters - DP	\$17,334,312	2.27%	\$393,489
138	371.000	Meter Installations - DP	\$14,607,166	5.80%	\$847,216
139	373.000	Street Lighting and Signal Systems - DP	\$15,329,899	3.13%	\$479,826
140		TOTAL DISTRIBUTION PLANT	\$660,007,246		\$23,822,074

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 Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
141		GENERAL PLANT			
142	389.000	Land/Land Rights - GP	\$545,720	0.00%	\$0
143	390.000	Structures & Improvements - GP	\$7,651,620	2.75%	\$210,420
144	391.000	Office Furniture & Equipment - GP	\$3,523,976	5.00%	\$176,199
145	391.010	Computer Equipment - GP	\$10,748,276	10.00%	\$1,074,828
146	392.000	Transportation Equipment - GP	\$8,648,600	7.08%	\$612,321
147	393.000	Stores Equipment - GP	\$376,621	3.17%	\$11,939
148	394.000	Tools, Shop & Garage Equipment	\$4,341,417	4.50%	\$195,364
149	395.000	Laboratory Equipment - GP	\$896,156	2.63%	\$23,569
150	396.000	Power Operated Equipment - GP	\$11,026,807	6.33%	\$697,997
151	397.000	Communication Equipment - GP	\$8,757,797	4.00%	\$350,312
152	398.000	Miscellaneous Equipment - GP	\$181,806	4.55%	\$8,272
153		TOTAL GENERAL PLANT	<u>\$56,698,796</u>		<u>\$3,361,221</u>
154		INCENTIVE COMPENSATION CAPITALIZATION			
155		Compensation Employee Stock Purchase Plan	-\$156,740	0.00%	\$0
156		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	<u>-\$156,740</u>		<u>\$0</u>
157		Total Depreciation	<u>\$1,785,661,438</u>		<u>\$55,203,293</u>

The Empire District Electric Company
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Test Year 12 Months Ending March 31, 2012
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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	85.3551%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	85.3551%	\$0	\$0
4	303.000	Miscellaneous Intangible (Like 353)	\$0	R-4	\$0	\$0	85.3551%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$0	R-9	\$0	\$0	82.9700%	\$0	\$0
10	311.000	Structures & Improvements	\$3,462,657	R-10	\$0	\$3,462,657	82.9700%	\$0	\$2,872,967
11	312.000	Boiler Plant Equipment	\$18,105,248	R-11	\$0	\$18,105,248	82.9700%	\$0	\$15,021,924
12	314.000	Turbogenerator Units	\$6,769,576	R-12	\$0	\$6,769,576	82.9700%	\$0	\$5,616,717
13	315.000	Accessory Electric Equipment	\$1,388,168	R-13	\$0	\$1,388,168	82.9700%	\$0	\$1,151,763
14	316.000	Misc. Power Plant Equipment	\$850,287	R-14	\$0	\$850,287	82.9700%	\$0	\$705,483
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$30,575,936		\$0	\$30,575,936		\$0	\$25,368,854
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$0	R-17	\$0	\$0	82.9700%	\$0	\$0
18	311.000	Structures and Improvements	\$3,879,835	R-18	\$0	\$3,879,835	82.9700%	\$0	\$3,219,099
19	312.300	Boiler Plant-Asbury	\$28,300,980	R-19	\$0	\$28,300,980	82.9700%	\$0	\$23,481,323
20	312.700	Unit Train	\$5,594	R-20	\$5,471,674	\$5,477,268	82.9700%	\$0	\$4,544,489
21	314.000	Turbogenerator Units-Asbury	\$10,482,335	R-21	\$0	\$10,482,335	82.9700%	\$0	\$8,697,193
22	315.000	Accessory Electric Equipment-Asbury	\$2,038,412	R-22	\$0	\$2,038,412	82.9700%	\$0	\$1,691,270
23	316.000	Misc. Power Plant Equipment-Asbury	\$1,041,983	R-23	\$0	\$1,041,983	82.9700%	\$0	\$864,533
24		TOTAL PRODUCTION - ASBURY - STEAM	\$45,749,139		\$5,471,674	\$51,220,813		\$0	\$42,497,907
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-Iatan	\$0	R-26	\$0	\$0	82.9700%	\$0	\$0
27	311.000	Structures & Improvements-Iatan	\$2,668,177	R-27	-\$235	\$2,667,942	82.9700%	\$0	\$2,213,591
28	312.000	Boiler Plant Equipment-Iatan	\$24,995,748	R-28	-\$2,521	\$24,993,227	82.9700%	\$0	\$20,736,880
29	312.000	Unit Train-Iatan	\$24,510	R-29	\$0	\$24,510	82.9700%	\$0	\$20,336
30	314.000	Turbogenerator Units-Iatan	\$4,859,200	R-30	\$0	\$4,859,200	82.9700%	\$0	\$4,031,678
31	315.000	Accessory Electric Equipment-Iatan	\$2,416,053	R-31	-\$604	\$2,415,449	82.9700%	\$0	\$2,004,098
32	316.000	Misc. Power Plant Equipment-Iatan	\$935,140	R-32	-\$512	\$934,628	82.9700%	\$0	\$775,461
33		TOTAL PRODUCTION - IATAN - STEAM	\$35,898,828		-\$3,872	\$35,894,956		\$0	\$29,782,044
34		IATAN 2							
35	311.000	Structures & Improvements-Iatan 2	\$401,944	R-35	\$3,902,045	\$4,303,989	82.9700%	\$0	\$3,571,020
36	312.000	Boiler Plant Equipment-Iatan 2	\$2,413,523	R-36	\$17,483,301	\$19,896,824	82.9700%	\$0	\$16,508,395
37	314.000	Turbogenerator Units-Iatan 2	\$369,202	R-37	\$2,914,039	\$3,283,241	82.9700%	\$0	\$2,724,105
38	315.000	Accessory Electric Equipment-Iatan 2	\$420,395	R-38	\$2,905,960	\$3,326,355	82.9700%	\$0	\$2,759,877
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$1,472,894	R-39	\$10,056,388	\$11,529,282	82.9700%	\$0	\$9,565,845
40		TOTAL IATAN 2	\$5,077,958		\$37,261,733	\$42,339,691		\$0	\$35,129,242
41		IATAN COMMON							
42	311.000	Structures & Improvements-Iatan Common	\$2,150	R-42	\$0	\$2,150	82.9700%	\$0	\$1,784
43	312.000	Boiler Plant Equipment-Iatan Common	\$1,341,515	R-43	\$0	\$1,341,515	82.9700%	\$0	\$1,113,055
44	314.000	Turbogenerator Units-Iatan Common	\$0	R-44	\$0	\$0	82.9700%	\$0	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$0	R-45	\$0	\$0	82.9700%	\$0	\$0
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$4,651	R-46	\$0	\$4,651	82.9700%	\$0	\$3,859
47		TOTAL IATAN COMMON	\$1,348,316		\$0	\$1,348,316		\$0	\$1,118,698
48		PRODUCTION - PLUM POINT - STEAM							
49	311.000	Land & Land Rights-Plum Point	\$0	R-49	\$0	\$0	82.9700%	\$0	\$0
50	311.000	Structures & Improvements-Plum Point	\$542,192	R-50	\$0	\$542,192	82.9700%	\$0	\$449,857
51	312.000	Boiler Plant Equipment-Plum Point	\$1,693,138	R-51	-\$64	\$1,693,074	82.9700%	\$0	\$1,404,743
52	312.000	Unit Train- Plum Point	\$686,157	R-52	\$0	\$686,157	82.9700%	\$0	\$569,304
53	314.000	Turbogenerator Units-Plum Point	\$359,934	R-53	\$0	\$359,934	82.9700%	\$0	\$298,637

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54	315.000	Accessory Electric Equipment-Plum Point	\$228,830	R-54	\$0	\$228,830	82.9700%	\$0	\$189,860
55	316.000	Misc. Power Plant Equipment-Plum	\$196,894	R-55	\$0	\$196,894	82.9700%	\$0	\$163,363
56		TOTAL PRODUCTION - PLUM POINT - STEAM	\$3,707,145		-\$64	\$3,707,081		\$0	\$3,075,764
57		TOTAL STEAM PRODUCTION	\$122,357,322		\$42,729,471	\$165,086,793		\$0	\$136,972,509
58		NUCLEAR PRODUCTION							
59		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
60		HYDRAULIC PRODUCTION							
61		PRODUCTION - OZARK BEACH - HYDRO							
62	330.000	Land & Land Rights-Ozark	\$0	R-62	\$0	\$0	82.9700%	\$0	\$0
63	331.000	Structures & Improvements-Ozark	\$297,369	R-63	\$0	\$297,369	82.9700%	\$0	\$246,727
64	332.000	Reservoirs, Dams & Waterways-Ozark	\$1,411,733	R-64	\$0	\$1,411,733	82.9700%	\$0	\$1,171,315
65	333.000	Water Wheels, Turbines & Generators	\$517,870	R-65	\$0	\$517,870	82.9700%	\$0	\$429,677
66	334.000	Accessory Electric Equipment-Ozark	\$275,162	R-66	\$0	\$275,162	82.9700%	\$0	\$228,302
67	335.000	Misc. Power Plant Equipment-Ozark	\$203,368	R-67	\$0	\$203,368	82.9700%	\$0	\$168,734
68		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$2,705,502		\$0	\$2,705,502		\$0	\$2,244,755
69		TOTAL HYDRAULIC PRODUCTION	\$2,705,502		\$0	\$2,705,502		\$0	\$2,244,755
70		OTHER PRODUCTION							
71		PRODUCTION - ENERGY CENTER							
72	340.000	Land & Land Rights-Energy	\$0	R-72	\$0	\$0	82.9700%	\$0	\$0
73	341.000	Structures & Improvements-Energy	\$1,842,658	R-73	\$0	\$1,842,658	82.9700%	\$0	\$1,528,853
74	342.000	Fuel Holders, Producers & Access.-Energy	\$1,567,203	R-74	\$0	\$1,567,203	82.9700%	\$0	\$1,300,308
75	343.000	Prime Movers-Energy	\$15,088,163	R-75	\$0	\$15,088,163	82.9700%	\$0	\$12,518,649
76	344.000	Generators-Energy	\$6,717,462	R-76	\$0	\$6,717,462	82.9700%	\$0	\$5,573,478
77	345.000	Accessory Electric Equipment-Energy	\$1,024,487	R-77	\$0	\$1,024,487	82.9700%	\$0	\$850,017
78	346.000	Misc. Power Plant Equipment-Energy	\$3,167,556	R-78	\$0	\$3,167,556	82.9700%	\$0	\$2,628,121
79		TOTAL PRODUCTION - ENERGY CENTER	\$29,407,529		\$0	\$29,407,529		\$0	\$24,399,426
80		PRODUCTION - ENERGY CENTER FT8							
81	341.000	Land & Land Rights - FT8	\$0	R-81	\$0	\$0	82.9700%	\$0	\$0
82	341.000	Structures & Improvements-FT8	\$102,842	R-82	\$0	\$102,842	82.9700%	\$0	\$85,328
83	342.000	Fuel Holders, Producers & Access.-FT8	\$240,593	R-83	\$0	\$240,593	82.9700%	\$0	\$199,620
84	343.000	Prime Movers-FT8	\$4,389,531	R-84	\$0	\$4,389,531	82.9700%	\$0	\$3,641,994
85	344.000	Generators-FT8	\$3,476	R-85	\$0	\$3,476	82.9700%	\$0	\$2,884
86	345.000	Accessory Electric Equipment-FT8	\$448,186	R-86	\$0	\$448,186	82.9700%	\$0	\$371,860
87	346.000	Misc. Power Plant Equipment-FT8	\$205,481	R-87	\$0	\$205,481	82.9700%	\$0	\$170,488
88		TOTAL PRODUCTION - ENERGY CENTER FT8	\$5,390,109		\$0	\$5,390,109		\$0	\$4,472,174
89		PRODUCTION - RIVERTON - OTHER							
90	341.000	Structures & Improvements-Riverton	\$293,965	R-90	\$0	\$293,965	82.9700%	\$0	\$243,903
91	342.000	Fuel Holders, Producers & Access.-Riverton	\$285,933	R-91	\$0	\$285,933	82.9700%	\$0	\$237,239
92	343.000	Prime Movers-Riverton	\$7,600,579	R-92	\$0	\$7,600,579	82.9700%	\$0	\$6,306,200
93	344.000	Generators-Riverton	\$2,168,386	R-93	\$0	\$2,168,386	82.9700%	\$0	\$1,799,110
94	345.000	Accessory Electric Equipment-Riverton	\$2,146,949	R-94	\$0	\$2,146,949	82.9700%	\$0	\$1,781,324
95	346.000	Misc. Power Plant Equipment-Riverton	\$280,129	R-95	\$0	\$280,129	82.9700%	\$0	\$232,423
96		TOTAL PRODUCTION - RIVERTON - OTHER	\$12,775,941		\$0	\$12,775,941		\$0	\$10,600,199
97		PRODUCTION - STATE LINE C - OTHER							
98	340.000	Land & Land Rights-State C	\$0	R-98	\$0	\$0	82.9700%	\$0	\$0
99	341.000	Structures & Improvements-State C	\$2,401,756	R-99	\$0	\$2,401,756	82.9700%	\$0	\$1,992,737
100	342.000	Fuel Holders, Producers & Access.-State C	\$1,632,929	R-100	\$0	\$1,632,929	82.9700%	\$0	\$1,354,841
101	343.000	Prime Movers-State C	\$24,827,962	R-101	\$0	\$24,827,962	82.9700%	\$0	\$20,599,760

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102	344.000	Generators-State C	\$2,544,611	R-102	\$0	\$2,544,611	82.9700%	\$0	\$2,111,264
103	345.000	Accessory Electric Equipment-State C	\$2,581,205	R-103	\$0	\$2,581,205	82.9700%	\$0	\$2,141,626
104	346.000	Misc. Power Plant Equipment-State C	\$372,657	R-104	\$0	\$372,657	82.9700%	\$0	\$309,194
105		TOTAL PRODUCTION - STATE LINE C - OTHER	\$34,361,120		\$0	\$34,361,120		\$0	\$28,509,422
106		PRODUCTION - STATE LINE S - OTHER							
107	340.000	Land & Land Rights-State S	\$0	R-107	\$0	\$0	82.9700%	\$0	\$0
108	341.000	Structures & Improvements-State S	\$1,190,550	R-108	\$0	\$1,190,550	82.9700%	\$0	\$987,799
109	342.000	Fuel Holders, Producers & Access.-State S	\$1,862,792	R-109	\$0	\$1,862,792	82.9700%	\$0	\$1,545,559
110	343.000	Prime Movers-State S	\$10,369,270	R-110	\$0	\$10,369,270	82.9700%	\$0	\$8,603,383
111	344.000	Generators-State S	\$3,878,690	R-111	\$0	\$3,878,690	82.9700%	\$0	\$3,218,149
112	345.000	Accessory Electric Equipment-State S	\$1,457,213	R-112	\$0	\$1,457,213	82.9700%	\$0	\$1,209,050
113	346.000	Misc. Power Plant Equipment-State S	\$303,610	R-113	\$0	\$303,610	82.9700%	\$0	\$251,905
114		TOTAL PRODUCTION - STATE LINE S - OTHER	\$19,062,125		\$0	\$19,062,125		\$0	\$15,815,845
115		TOTAL OTHER PRODUCTION	\$100,996,824		\$0	\$100,996,824		\$0	\$83,797,066
116		TOTAL PRODUCTION PLANT	\$226,059,648		\$42,729,471	\$268,789,119		\$0	\$223,014,330
117		TRANSMISSION PLANT							
118	350.000	Land - TP	\$0	R-118	\$0	\$0	82.9700%	\$0	\$0
119	352.000	Structures & Improvements - TP	\$1,186,010	R-119	\$0	\$1,186,010	82.9700%	\$0	\$984,032
120	352.010	Structures & Improvements Iatan	\$23,161	R-120	\$0	\$23,161	82.9700%	\$0	\$19,217
121	353.000	Station Equipment - TP	\$37,135,513	R-121	\$0	\$37,135,513	82.9700%	\$0	\$30,811,335
122	353.010	Station Equipment - Iatan	\$465,086	R-122	\$0	\$465,086	82.9700%	\$0	\$385,882
123	354.000	Towers and Fixtures - TP	\$801,315	R-123	\$0	\$801,315	82.9700%	\$0	\$664,851
124	355.000	Poles and Fixtures - TP	\$19,273,564	R-124	\$0	\$19,273,564	82.9700%	\$0	\$15,991,276
125	356.000	Overhead Conductors & Devices - TP	\$21,268,871	R-125	\$0	\$21,268,871	82.9700%	\$0	\$17,646,782
126		TOTAL TRANSMISSION PLANT	\$80,153,520		\$0	\$80,153,520		\$0	\$66,503,375
127		DISTRIBUTION PLANT							
128	360.000	Land/Land Rights - DP	\$0	R-128	\$0	\$0	89.4672%	\$0	\$0
129	361.000	Structures & Improvements - DP	\$4,138,560	R-129	\$0	\$4,138,560	89.4672%	\$0	\$3,702,654
130	362.000	Station Equipment - DP	\$28,439,143	R-130	\$0	\$28,439,143	89.4672%	\$0	\$25,443,705
131	364.000	Poles, Towers, & Fixtures - DP	\$75,479,374	R-131	\$0	\$75,479,374	89.4672%	\$0	\$67,529,282
132	365.000	Overhead Conductors & Devices - DP	\$64,214,849	R-132	\$0	\$64,214,849	89.4672%	\$0	\$57,451,227
133	366.000	Underground Conduit - DP	\$12,216,752	R-133	\$0	\$12,216,752	89.4672%	\$0	\$10,929,986
134	367.000	Underground Conductors & Devices - DP	\$25,245,800	R-134	\$0	\$25,245,800	89.4672%	\$0	\$22,586,710
135	368.000	Line Transformers - DP	\$35,038,507	R-135	\$0	\$35,038,507	89.4672%	\$0	\$31,347,971
136	369.000	Services - DP	\$40,566,308	R-136	\$0	\$40,566,308	89.4672%	\$0	\$36,293,540
137	370.000	Meters - DP	\$6,483,855	R-137	\$0	\$6,483,855	89.4672%	\$0	\$5,800,924
138	371.000	Meter Installations - DP	\$10,769,540	R-138	\$0	\$10,769,540	89.4672%	\$0	\$9,635,206
139	373.000	Street Lighting and Signal Systems - DP	\$5,062,513	R-139	\$0	\$5,062,513	89.4672%	\$0	\$4,529,289
140		TOTAL DISTRIBUTION PLANT	\$307,655,201		\$0	\$307,655,201		\$0	\$275,250,494
141		GENERAL PLANT							
142	389.000	Land/Land Rights - GP	\$0	R-142	\$0	\$0	85.3551%	\$0	\$0
143	390.000	Structures & Improvements - GP	\$6,612,791	R-143	-\$442,226	\$6,170,565	85.3551%	\$0	\$5,266,892
144	391.000	Office Furniture & Equipment - GP	\$2,492,403	R-144	-\$140,891	\$2,351,512	85.3551%	\$0	\$2,007,135
145	391.010	Computer Equipment - GP	\$8,196,120	R-145	-\$308,914	\$7,887,206	85.3551%	\$0	\$6,732,133
146	392.000	Transportation Equipment - GP	\$7,311,697	R-146	\$0	\$7,311,697	85.3551%	\$0	\$6,240,906
147	393.000	Stores Equipment - GP	\$328,893	R-147	\$0	\$328,893	85.3551%	\$0	\$280,727
148	394.000	Tools, Shop & Garage Equipment	\$2,715,039	R-148	\$0	\$2,715,039	85.3551%	\$0	\$2,317,424
149	395.000	Laboratory Equipment - GP	\$753,234	R-149	\$0	\$753,234	85.3551%	\$0	\$642,924
150	396.000	Power Operated Equipment - GP	\$8,128,419	R-150	\$0	\$8,128,419	85.3551%	\$0	\$6,938,020
151	397.000	Communication Equipment - GP	\$7,109,448	R-151	-\$336,168	\$6,773,280	85.3551%	\$0	\$5,781,340
152	398.000	Miscellaneous Equipment - GP	\$144,959	R-152	-\$7,460	\$137,499	85.3551%	\$0	\$117,362
153		TOTAL GENERAL PLANT	\$43,793,003		-\$1,235,659	\$42,557,344		\$0	\$36,324,863
154		INCENTIVE COMPENSATION CAPITALIZATION							
155		Compensation Employee Stock Purchase Plan	\$0	R-155	-\$5,738	-\$5,738	82.9700%	\$0	-\$4,761
156		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$5,738	-\$5,738		\$0	-\$4,761

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157		TOTAL DEPRECIATION RESERVE	<u>\$657,661,372</u>		<u>\$41,488,074</u>	<u>\$699,149,446</u>		<u>\$0</u>	<u>\$601,088,301</u>

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<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-20	Unit Train	312.700		\$5,471,674		\$0
	1. To adjust reserve to reflect adjustments from the unit train. (Robinett)		\$5,471,674		\$0	
R-27	Structures & Improvements-latan	311.000		-\$235		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$235		\$0	
R-28	Boiler Plant Equipment-latan	312.000		-\$2,521		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$2,521		\$0	
R-31	Accessory Electric Equipment-latan	315.000		-\$604		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$604		\$0	
R-32	Misc. Power Plant Equipment-latan	316.000		-\$512		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$512		\$0	
R-35	Structures & Improvements-latan 2	311.000		\$3,902,045		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$4,621		\$0	
	2. To reflect Regulatory Plan Amortization. (Bolin)		\$3,906,666		\$0	
R-36	Boiler Plant Equipment-latan 2	312.000		\$17,483,301		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$23,937		\$0	
	2. To reflect Regulatory Plan Amortization. (Bolin)		\$17,507,238		\$0	
R-37	Turbogenerator Units-latan 2	314.000		\$2,914,039		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$3,834		\$0	
	2. To reflect Regulatory Plan Amortization. (Bolin)		\$2,917,873		\$0	
R-38	Accessory Electric Equipment-Iatan 2	315.000		\$2,905,960		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$4,450		\$0	
	2. To reflect Regulatory Plan Amortization. (Bolin)		\$2,910,410		\$0	
R-39	Misc. Power Plant Equipment-Iatan 2	316.000		\$10,056,388		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$14,378		\$0	
	2. To reflect Regulatory Plan Amortization. (Bolin)		\$10,070,766		\$0	
R-51	Boiler Plant Equipment-Plum Point	312.000		-\$64		\$0
	1. To reflect disallowances per KCPL Order. (McMellen)		-\$64		\$0	
R-143	Structures & Improvements - GP	390.000		-\$442,226		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (McMellen)		-\$442,226		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-144	Office Furniture & Equipment - GP	391.000		-\$140,891		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (McMellen)		-\$140,891		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-145	Computer Equipment - GP	391.010		-\$308,914		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (McMellen)		-\$308,914		\$0	
R-151	Communication Equipment - GP	397.000		-\$336,168		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (McMellen)		-\$336,168		\$0	
	No Adjustment		\$0		\$0	
R-152	Miscellaneous Equipment - GP	398.000		-\$7,460		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (McMellen)		-\$7,460		\$0	
	No Adjustment		\$0		\$0	
	No Adjustment		\$0		\$0	
R-155	Compensation Employee Stock Purchase Plan			-\$5,738		\$0
	1. To remove capitalized portion of Employee Stock Purchase Plan Compensation. (McMellen)		-\$5,738		\$0	
Total Reserve Adjustments				\$41,488,074		\$0

The Empire District Electric Company
Case No. ER-2012-0345
Test Year 12 Months Ending March 31, 2012
Update through June 30, 2012
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$35,511,893	47.42	11.50	35.92	0.098411	\$3,494,761
3	Federal Income Tax Withheld-1	\$0	47.42	14.50	32.92	0.090192	\$0
4	State Income Tax Withheld-1	\$0	47.42	18.88	28.54	0.078192	\$0
5	FICA Taxes Withheld-Employee-1	\$3,438,110	47.42	14.50	32.92	0.090192	\$310,090
6	Fuel - Coal	\$50,413,475	47.42	20.12	27.30	0.074795	\$3,770,676
7	Fuel - Purchased Gas	\$31,250,855	47.42	27.33	20.09	0.055041	\$1,720,078
8	Fuel - Purchased Oil	\$754,488	47.42	25.39	22.03	0.060356	\$45,538
9	Purchased Power	\$41,532,317	47.42	32.18	15.24	0.041753	\$1,734,099
10	Employees 401 K Withhld-1	\$2,951,844	47.42	11.50	35.92	0.098411	\$290,494
11	Employers 401 K Matchings	\$815,839	47.42	52.98	-5.56	-0.015233	-\$12,428
12	Employers Life Insurance Matchings	\$151,242	47.42	8.87	38.55	0.105616	\$15,974
13	Employers Healthcare	\$5,153,065	47.42	-5.67	53.09	0.145452	\$749,524
14	Employers AD&D	\$29,528	47.42	11.87	35.55	0.097397	\$2,876
15	Employers Dental/Vision	\$188,438	47.42	8.31	39.11	0.107151	\$20,191
16	Pension & OPEB Expense	\$9,410,806	47.42	56.63	-9.21	-0.025233	-\$237,463
17	Cash Vouchers	\$55,214,122	47.42	35.28	12.14	0.033260	\$1,836,422
18	TOTAL OPERATION AND MAINT. EXPENSE	\$236,816,022					\$13,740,832
19	TAXES						
20	FICA - Employer Portion	\$2,655,850	47.42	14.50	32.92	0.090192	\$239,536
21	Federal Unemployment Taxes	\$28,580	47.42	70.64	-23.22	-0.063616	-\$1,818
22	State Unemployment Taxes	\$43,538	47.42	67.41	-19.99	-0.054767	-\$2,384
23	MO Gross Receipts Tax	\$8,156,989	27.91	16.90	11.01	0.030164	\$246,047
24	Corporate Franchise Tax	\$465,343	27.91	-77.50	105.41	0.288795	\$134,389
25	Property Tax	\$13,874,331	47.42	182.50	-135.08	-0.370082	-\$5,134,640
26	Sales Tax	\$10,350,499	27.91	5.72	22.19	0.060795	\$629,259
27	TOTAL TAXES	\$35,575,130					-\$3,889,611
28	OTHER EXPENSES						
29	TOTAL OTHER EXPENSES	\$0					\$0
30	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,851,221
31	TAX OFFSET FROM RATE BASE						
32	Federal Tax Offset	\$4,053,446	47.42	80.67	-33.25	-0.091096	-\$369,253
33	State Tax Offset	\$636,970	47.42	8.43	38.99	0.106822	\$68,042
34	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
35	Interest Expense Offset	\$29,885,593	47.42	91.25	-43.83	-0.120082	-\$3,588,722
36	TOTAL OFFSET FROM RATE BASE	\$34,576,009					-\$3,889,933
37	TOTAL CASH WORKING CAPITAL REQUIRED						\$5,961,288

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Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Rate Revenue- Missouri as booked	\$487,216,642			Rev-2		\$487,216,642	85.4959%	-\$13,012,681	\$403,537,572		
Rev-3	0.000	Sale for Resale-Off System	\$18,545,596			Rev-3		\$18,545,596	81.6484%	-\$15,142,182	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$505,762,238					\$505,762,238		-\$28,154,863	\$403,537,572		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	0.000	Other Operating Revenue	\$8,128,785			Rev-6		\$8,128,785	85.2751%	\$314,591	\$7,246,421		
Rev-7		TOTAL OTHER OPERATING REVENUES	\$8,128,785					\$8,128,785		\$314,591	\$7,246,421		
Rev-8		TOTAL OPERATING REVENUES	\$513,891,023					\$513,891,023		-\$27,840,272	\$410,783,993		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Stm Oper - Suprv & Engineering	\$2,187,613	\$2,187,613	\$0	E-4	\$87,563	\$2,275,176	82.9700%	\$0	\$1,887,714	\$1,901,051	-\$13,337
5	501.000	Fuel Expense	\$63,345,285	\$0	\$63,345,285	E-5	-\$6,192,823	\$57,152,462	81.7900%	-\$118,263	\$46,626,735	\$4,643	\$46,622,092
6	502.000	Production Purchased Power	\$3,565,046	\$0	\$3,565,046	E-6	\$342,599	\$3,907,645	81.7900%	\$0	\$3,196,063	\$103,346	\$3,092,717
7	505.000	Production Electric Expense	\$1,321,777	\$0	\$1,321,777	E-7	\$128,785	\$1,450,562	82.9700%	\$0	\$1,203,531	\$37,371	\$1,166,160
8	506.000	Misc Other Power Expenses	\$2,624,775	\$0	\$2,624,775	E-8	\$117,618	\$2,742,393	82.9700%	\$0	\$2,275,363	\$16,271	\$2,259,092
9	507.000	Production-Rents	\$3,083	\$0	\$3,083	E-9	\$1,232	\$4,315	82.9700%	\$0	\$3,580	\$0	\$3,580
10	509.000	Emmission Allowance Expense	\$0	\$0	\$0	E-10	\$0	\$0	82.9700%	\$0	\$0	\$0	\$0
11		TOTAL OPERATION & MAINTENANCE EXPENSE	\$73,047,579	\$2,187,613	\$70,859,966		-\$5,515,026	\$67,532,553		-\$118,263	\$55,192,986	\$2,062,682	\$53,130,304
12		TOTAL STEAM POWER GENERATION	\$73,047,579	\$2,187,613	\$70,859,966		-\$5,515,026	\$67,532,553		-\$118,263	\$55,192,986	\$2,062,682	\$53,130,304
13		ELECTRIC MAINTENANCE EXPENSE											
14	510.000	Steam Maint. Superv. & Eng.	\$551,496	\$551,496	\$0	E-14	\$26,684	\$578,180	81.7900%	\$0	\$472,893	\$473,380	-\$487
15	511.000	Maintenance of Structures	\$700,414	\$0	\$700,414	E-15	\$101,180	\$801,594	82.9700%	\$0	\$665,082	\$18,576	\$646,506
16	512.000	Maintenance of Boiler Plant	\$5,976,040	\$0	\$5,976,040	E-16	-\$63,288	\$5,912,752	81.7900%	\$0	\$4,836,040	\$82,149	\$4,753,891
17	513.000	Maintenance of Electric Plant	\$1,482,421	\$0	\$1,482,421	E-17	\$130,742	\$1,613,163	81.7900%	\$0	\$1,319,406	\$24,719	\$1,294,687
18	514.000	Maintenance of Misc. Steam Plant	\$788,095	\$0	\$788,095	E-18	-\$129,398	\$658,697	82.9700%	\$0	\$546,521	\$21,679	\$524,842
19		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$9,498,466	\$551,496	\$8,946,970		\$65,920	\$9,564,386		\$0	\$7,839,942	\$620,503	\$7,219,439
20		NUCLEAR POWER GENERATION											
21		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
22		HYDRAULIC POWER GENERATION											
23		OPERATION - HP											
24	535.000	Production Hydraulic Pwr Oper Suprv & Eng	\$57,298	\$57,298	\$0	E-24	\$4,563	\$61,861	82.9700%	\$0	\$51,326	\$50,793	\$533
25	536.000	Production Water for Power Hydro	\$51,348	\$0	\$51,348	E-25	-\$16,304	\$35,044	81.7900%	\$0	\$28,662	\$0	\$28,662
26	537.000	Production Other Hydraulic Expense	\$721	\$0	\$721	E-26	\$1,401	\$2,122	82.9700%	\$0	\$1,761	\$0	\$1,761
27	538.000	Prod Hydraulic Electric Expense	\$32,128	\$0	\$32,128	E-27	-\$133	\$31,995	82.9700%	\$0	\$26,547	\$1,546	\$25,001
28	539.000	Prod Misc Hydraulic Generation Exp	\$333,108	\$0	\$333,108	E-28	\$15,235	\$348,343	82.9700%	\$0	\$289,020	\$11,823	\$277,197
29	540.000	Production Hydraulic Rent Expense	\$0	\$0	\$0	E-29	\$0	\$0	82.9700%	\$0	\$0	\$0	\$0
30		TOTAL OPERATION - HP	\$474,603	\$57,298	\$417,305		\$4,762	\$479,365		\$0	\$397,316	\$64,162	\$333,154

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31		MAINTANENCE - HP											
32	541.000	Prod Hydraulic Maint Suprv & Eng	\$60,786	\$60,786	\$0	E-32	\$4,179	\$64,965	82.9700%	\$0	\$53,901	\$53,901	\$0
33	542.000	Prod Hydraulic Maint of Structures	\$19,477	\$0	\$19,477	E-33	\$2,386	\$21,863	82.9700%	\$0	\$18,140	\$785	\$17,355
34	543.000	Prod Maint Reservoirs, Dam & Wtrwv	\$66,239	\$0	\$66,239	E-34	-\$11,175	\$55,064	82.9700%	\$0	\$45,687	\$821	\$44,866
35	544.000	Prod Hydraulic Maint of Elect Plant	\$20,766	\$0	\$20,766	E-35	-\$1,980	\$18,786	82.9700%	\$0	\$15,587	\$819	\$14,768
36	545.000	Prod Maint of Misc Hydraulic Plant	\$10,519	\$0	\$10,519	E-36	\$210	\$10,729	82.9700%	\$0	\$8,902	\$515	\$8,387
37		TOTAL MAINTANENCE - HP	\$177,787	\$60,786	\$117,001		-\$6,380	\$171,407		\$0	\$142,217	\$56,841	\$85,376
38		TOTAL HYDRAULIC POWER GENERATION	\$652,390	\$118,084	\$534,306		-\$1,618	\$650,772		\$0	\$539,533	\$121,003	\$418,530
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Prod Turbine Oper Suprv & Engineering	\$432,710	\$432,710	\$0	E-41	\$32,394	\$465,104	82.9700%	\$0	\$385,896	\$392,212	-\$6,316
42	547.000	Prod Combustion Turbine Fuel	\$60,367,064	\$0	\$60,367,064	E-42	-\$5,906,909	\$54,460,155	81.7900%	\$0	\$44,542,961	\$134	\$44,542,827
43	548.000	Prod Com Turb General Exp.	\$1,634,060	\$0	\$1,634,060	E-43	-\$298,256	\$1,335,804	82.9700%	\$0	\$1,108,317	\$81,262	\$1,027,055
44	549.000	Misc Other Power Generation Exp.	\$534,924	\$0	\$534,924	E-44	-\$86,855	\$448,069	82.9700%	-\$183	\$371,580	\$4,476	\$367,104
45	550.000	Combustion Turbine Rents Exp	\$0	\$0	\$0	E-45	\$190	\$190	82.9700%	\$0	\$158	\$0	\$158
46		TOTAL OPERATION - OP	\$62,968,758	\$432,710	\$62,536,048		-\$6,259,436	\$56,709,322		-\$183	\$46,408,912	\$478,084	\$45,930,828
47		MAINTANENCE - OP											
48	551.000	Prod Combustion Turb maint Suprv & Eng	\$353,314	\$353,314	\$0	E-48	\$38,472	\$391,786	82.9700%	\$0	\$325,064	\$319,084	\$5,980
49	552.000	Prod Comb Turb Maint of Structures	\$75,350	\$0	\$75,350	E-49	\$3,589	\$78,939	82.9700%	\$0	\$65,496	\$4,530	\$60,966
50	553.000	Prod Maint of Gen & Electric Plant	\$6,142,108	\$0	\$6,142,108	E-50	-\$3,850,270	\$2,291,838	82.9700%	\$0	\$1,901,538	\$44,076	\$1,857,462
51	554.000	Prod Maint Misl Other Gen Power Plt	\$452,259	\$0	\$452,259	E-51	-\$36,046	\$416,213	82.9700%	\$0	\$345,332	\$21,811	\$323,521
52		TOTAL MAINTANENCE - OP	\$7,023,031	\$353,314	\$6,669,717		-\$3,844,255	\$3,178,776		\$0	\$2,637,430	\$389,501	\$2,247,929
53		TOTAL OTHER POWER GENERATION	\$69,991,789	\$786,024	\$69,205,765		-\$10,103,691	\$59,888,098		-\$183	\$49,046,342	\$867,585	\$48,178,757
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power-Energy	\$67,555,918	\$0	\$67,555,918	E-55	-\$16,776,707	\$50,779,211	81.7900%	\$0	\$41,532,317	\$0	\$41,532,317
56	556.000	Oth Pwr Supply Syst Contr Load Disp	\$2,444,002	\$0	\$2,444,002	E-56	\$89,818	\$2,533,820	82.9700%	\$0	\$2,102,310	\$74,458	\$2,027,852
57	557.000	Purch Power Other Power Supply Exp	\$618,971	\$0	\$618,971	E-57	\$27,875	\$646,846	82.9700%	\$0	\$536,688	\$0	\$536,688
58	421.000	latan/Plum Point Deferred Exp	-\$1,447,287	\$0	-\$1,447,287	E-58	\$0	-\$1,447,287	82.9700%	\$0	-\$1,200,814	\$0	-\$1,200,814
59		TOTAL OTHER POWER SUPPLY EXPENSES	\$69,171,604	\$0	\$69,171,604		-\$16,659,014	\$52,512,590		\$0	\$42,970,501	\$74,458	\$42,896,043
60		TOTAL POWER PRODUCTION EXPENSES	\$222,361,828	\$3,643,217	\$218,718,611		-\$32,213,429	\$190,148,399		-\$118,446	\$155,589,304	\$3,746,231	\$151,843,073
61		TRANSMISSION EXPENSES											
62		OPERATION - TRANSMISSION EXP.											
63	560.000	Trans Oper Suprv and Engrg	\$307,883	\$307,883	\$0	E-63	\$14,086	\$321,969	82.9700%	\$0	\$267,138	\$267,124	\$14
64	561.000	Trans Oper- Load Dispatch	\$601,374	\$0	\$601,374	E-64	\$34,767	\$636,141	82.9700%	\$0	\$527,806	\$28,815	\$498,991
65	562.000	Trans Oper- Station Expenses	\$209,747	\$0	\$209,747	E-65	\$18,578	\$228,325	82.9700%	\$0	\$189,441	\$10,745	\$178,696
66	563.000	Trans Oper-OH Line Expense	\$64,896	\$0	\$64,896	E-66	\$3,898	\$68,794	82.9700%	\$0	\$57,078	\$3,234	\$53,844
67	565.000	Trans of Electricity by Others	\$6,220,440	\$0	\$6,220,440	E-67	\$1,481,737	\$7,702,177	82.9700%	\$0	\$6,390,496	\$0	\$6,390,496
68	566.000	Misc Transmission Expense	\$463,680	\$0	\$463,680	E-68	\$27,228	\$490,908	82.9700%	\$0	\$407,306	\$22,492	\$384,814
69	567.000	Trans Ops Rents	\$125	\$0	\$125	E-69	\$0	\$125	82.9700%	\$0	\$104	\$0	\$104
70		TOTAL OPERATION - TRANSMISSION EXP.	\$7,868,145	\$307,883	\$7,560,262		\$1,580,294	\$9,448,439		\$0	\$7,839,369	\$332,410	\$7,506,959
71		MAINTANENCE - TRANSMISSION EXP.											
72	568.000	Trans Maint-Suprv and Engrg	\$51,968	\$51,968	\$0	E-72	\$2,586	\$54,554	82.9700%	\$0	\$45,263	\$45,263	\$0

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73	569.000	Trans Maintenance of Structures	\$2,443	\$0	\$2,443	E-73	\$89	\$2,532	82.9700%	\$0	\$2,101	\$74	\$2,027
74	570.000	Trans Maintenance of Station Equipment	\$813,229	\$0	\$813,229	E-74	\$43,084	\$856,313	82.9700%	\$0	\$710,483	\$34,271	\$676,212
75	571.000	Trans Maintenance of Overhead Lines	\$2,398,473	\$0	\$2,398,473	E-75	\$11,915	\$2,410,388	82.9700%	\$839,918	\$2,839,817	\$9,886	\$2,829,931
76		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,266,113	\$51,968	\$3,214,145		\$57,674	\$3,323,787		\$839,918	\$3,597,664	\$89,494	\$3,508,170
77		TOTAL TRANSMISSION EXPENSES	\$11,134,258	\$359,851	\$10,774,407		\$1,637,968	\$12,772,226		\$839,918	\$11,437,033	\$421,904	\$11,015,129
78		DISTRIBUTION EXPENSES											
79		OPERATION - DIST. EXPENSES											
80	580.000	Distrb Oper - Supr & Engineering	\$930,313	\$930,313	\$0	E-80	\$42,304	\$972,617	89.4672%	-\$1,023	\$869,150	\$870,173	-\$1,023
81	582.000	Distrb Oper - Station Expense	\$499,380	\$0	\$499,380	E-81	\$26,497	\$525,877	89.4672%	\$0	\$470,487	\$23,706	\$446,781
82	583.000	Distrb Oper OH Lines Expense	\$1,441,904	\$0	\$1,441,904	E-82	\$70,987	\$1,512,891	89.4672%	-\$248	\$1,353,293	\$63,510	\$1,289,783
83	584.000	Distrb Oper UG Line Expense	\$706,249	\$0	\$706,249	E-83	\$18,438	\$724,687	89.4672%	-\$3,022	\$645,335	\$16,496	\$628,839
84	585.000	Distrb Oper Street Light & Signal Expense	\$73,122	\$0	\$73,122	E-84	\$1,014	\$74,136	89.4672%	\$0	\$66,327	\$907	\$65,420
85	586.000	Distrb Oper Meter Expense	\$2,727,652	\$0	\$2,727,652	E-85	\$146,128	\$2,873,780	89.4672%	\$0	\$2,571,091	\$130,737	\$2,440,354
86	587.000	Distrb Oper Customer Install Expense	\$143,776	\$0	\$143,776	E-86	\$6,327	\$150,103	89.4672%	\$0	\$134,293	\$5,661	\$128,632
87	588.000	Distrb Oper Miscl Distr Expense	\$1,153,007	\$0	\$1,153,007	E-87	\$36,490	\$1,189,497	89.4672%	\$0	\$1,064,210	\$32,647	\$1,031,563
88	589.000	Distr Operations Rents	\$3,576	\$0	\$3,576	E-88	\$0	\$3,576	89.4672%	\$0	\$3,199	\$0	\$3,199
89		TOTAL OPERATION - DIST. EXPENSES	\$7,678,979	\$930,313	\$6,748,666		\$348,185	\$8,027,164		-\$4,293	\$7,177,385	\$1,143,837	\$6,033,548
90		MAINTENANCE - DISTRIB. EXPENSES											
91	590.000	Distrb Maint-Suprv & Engineering	\$217,104	\$217,104	\$0	E-91	\$14,250	\$231,354	89.4672%	\$0	\$206,986	\$206,986	\$0
92	591.000	Distrb Maint-Structures	\$43,238	\$0	\$43,238	E-92	\$106	\$43,344	89.4672%	\$0	\$38,779	\$95	\$38,684
93	592.000	Distrb Maint-Station Equipment	\$1,369,110	\$0	\$1,369,110	E-93	\$42,259	\$1,411,369	89.4672%	\$0	\$1,262,712	\$37,808	\$1,224,904
94	593.000	Distrb Maint-OH Lines	\$15,843,390	\$0	\$15,843,390	E-94	\$102,848	\$15,946,238	89.4672%	\$231,004	\$14,497,657	\$91,881	\$14,405,776
95	594.000	Distrb Maint-Maint Undergrnd Lines	\$936,563	\$0	\$936,563	E-95	\$30,652	\$967,215	89.4672%	\$185,505	\$1,050,845	\$27,423	\$1,023,422
96	595.000	Distrb Maint-Maint Line Transformer	\$232,788	\$0	\$232,788	E-96	\$11,629	\$244,417	89.4672%	\$0	\$218,673	\$10,404	\$208,269
97	596.000	Distrb Maint-Maint St Lights/Signal	\$343,178	\$0	\$343,178	E-97	\$15,589	\$358,767	89.4672%	\$0	\$320,979	\$13,947	\$307,032
98	597.000	Distrb Maint-Maint of Meters	\$255,197	\$0	\$255,197	E-98	\$17,818	\$273,015	89.4672%	\$0	\$244,259	\$15,941	\$228,318
99	598.000	Distrb Maint-Maint Miscl Distr Pln	\$240,153	\$0	\$240,153	E-99	\$10,821	\$250,974	89.4672%	\$0	\$224,539	\$9,681	\$214,858
100		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$19,480,721	\$217,104	\$19,263,617		\$245,972	\$19,726,693		\$416,509	\$18,065,429	\$414,166	\$17,651,263
101		TOTAL DISTRIBUTION EXPENSES	\$27,159,700	\$1,147,417	\$26,012,283		\$594,157	\$27,753,857		\$412,216	\$25,242,814	\$1,558,003	\$23,684,811
102		CUSTOMER ACCOUNTS EXPENSE											
103	901.000	Cst Acct-Suprv Mter Read Clct Misc	\$433,225	\$433,225	\$0	E-103	\$28,537	\$461,762	88.6647%	\$0	\$409,420	\$409,420	\$0
104	902.000	Cust Accts Meter Reading Expense	\$1,787,112	\$0	\$1,787,112	E-104	\$109,212	\$1,896,324	88.6647%	\$0	\$1,681,369	\$96,832	\$1,584,537
105	903.000	Customer Accts Records and Collection	\$4,117,120	\$0	\$4,117,120	E-105	\$127,586	\$4,244,706	88.6647%	\$0	\$3,763,556	\$162,628	\$3,600,928
106	904.000	Uncollectible Accounts	\$3,509,670	\$0	\$3,509,670	E-106	\$0	\$3,509,670	88.6647%	-\$1,110,700	\$2,001,138	\$0	\$2,001,138
107	905.000	Misc. Customer Accounts Expense	\$174,817	\$0	\$174,817	E-107	\$1,406	\$176,223	88.6647%	\$0	\$156,248	\$1,247	\$155,001
108		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$10,021,944	\$433,225	\$9,588,719		\$266,741	\$10,288,685		-\$1,110,700	\$8,011,731	\$670,127	\$7,341,604
109		CUSTOMER SERVICE & INFO. EXP.											
110	907.000	Cst Service Suprv	\$341,675	\$341,675	\$0	E-110	\$19,777	\$361,452	88.6647%	-\$282	\$320,198	\$320,480	-\$282
111	908.000	Cst Assistance Expense	\$1,309,279	\$0	\$1,309,279	E-111	-\$289,972	\$1,019,307	88.6647%	-\$180	\$903,585	\$47,831	\$855,754
112	909.000	Information and Instruction Ads	\$150,292	\$0	\$150,292	E-112	\$0	\$150,292	88.6647%	-\$56,967	\$76,289	\$0	\$76,289
113	910.000	Customer Serv & Public Infor Clear	\$10,014	\$0	\$10,014	E-113	\$0	\$10,014	88.6647%	\$0	\$8,879	\$0	\$8,879
114		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,811,260	\$341,675	\$1,469,585		-\$270,195	\$1,541,065		-\$57,429	\$1,308,951	\$368,311	\$940,640
115		SALES EXPENSES											
116	911.000	Sales Supervision	\$3,327	\$3,327	\$0	E-116	\$155	\$3,482	88.9380%	\$0	\$3,097	\$3,097	\$0

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117	912.000	Sales Demonstration and Selling	\$312,837	\$0	\$312,837	E-117	\$17,350	\$330,187	83.9380%	-\$1,814	\$275,338	\$14,563	\$260,775
118	916.000	Misc. Sales Expense	\$0	\$0	\$0	E-118	\$0	\$0	88.9380%	\$0	\$0	\$0	\$0
119		TOTAL SALES EXPENSES	\$316,164	\$3,327	\$312,837		\$17,505	\$333,669		-\$1,814	\$278,435	\$17,660	\$260,775
120		ADMIN. & GENERAL EXPENSES											
121		OPERATION- ADMIN. & GENERAL EXP.											
122	920.000	Admin & Gen-Administrative Salaries	\$7,164,239	\$7,164,239	\$0	E-122	\$547,281	\$7,711,520	88.9380%	\$0	\$6,858,472	\$6,858,472	\$0
123	921.000	A & G Office Supply	\$2,664,116	\$0	\$2,664,116	E-123	\$757	\$2,664,873	88.9380%	-\$6,800	\$2,363,284	\$673	\$2,362,611
124	922.000	Admin Expense Transfer Credit	-\$2,105,584	\$0	-\$2,105,584	E-124	\$0	-\$2,105,584	88.9380%	\$0	-\$1,872,664	\$0	-\$1,872,664
125	923.000	Outside Service Employed-Allocated	\$2,101,759	\$0	\$2,101,759	E-125	\$0	\$2,101,759	88.9380%	\$901,918	\$2,771,180	\$0	\$2,771,180
126	924.000	Property Insurance	\$2,608,163	\$0	\$2,608,163	E-126	\$105,047	\$2,713,210	88.9380%	\$0	\$2,413,075	\$0	\$2,413,075
127	925.000	Injuries and Damages	\$1,505,163	\$0	\$1,505,163	E-127	\$39,582	\$1,544,745	88.9380%	\$0	\$1,373,865	\$0	\$1,373,865
128	926.000	Employee Pensions and Benefits	\$18,674,853	\$0	\$18,674,853	E-128	\$227,927	\$18,902,780	88.9380%	-\$45,393	\$16,766,361	\$155,662	\$16,610,699
129	927.000	Franchise Requirements	\$0	\$0	\$0	E-129	\$0	\$0	88.9380%	\$0	\$0	\$0	\$0
130	928.000	Regulatory Commission Expenses	\$1,987,097	\$0	\$1,987,097	E-130	-\$606,910	\$1,380,187	100.0000%	\$0	\$1,380,187	\$0	\$1,380,187
131	929.000	Duplicate Charges - Credit	-\$235,432	\$0	-\$235,432	E-131	\$0	-\$235,432	88.9380%	\$0	-\$209,389	\$0	-\$209,389
132	930.000	Admin & General Miscellaenous Expense	\$3,950,023	\$0	\$3,950,023	E-132	-\$1,074,095	\$2,875,928	88.9380%	-\$125,190	\$2,432,602	-\$32,131	\$2,464,733
133	931.000	Admin & Gen Expense - Rents	\$113,783	\$0	\$113,783	E-133	-\$4,099	\$109,684	88.9380%	\$0	\$97,551	\$0	\$97,551
134		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$38,428,180	\$7,164,239	\$31,263,941		-\$764,510	\$37,663,670		\$724,535	\$34,374,524	\$6,982,676	\$27,391,848
135		MAINT., ADMIN. & GENERAL EXP.											
136	935.000	Maintenance of General Plant	\$231,419	\$0	\$231,419	E-136	\$7,036	\$238,455	88.9380%	\$0	\$212,077	\$6,258	\$205,819
137		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$231,419	\$0	\$231,419		\$7,036	\$238,455		\$0	\$212,077	\$6,258	\$205,819
138		TOTAL ADMIN. & GENERAL EXPENSES	\$38,659,599	\$7,164,239	\$31,495,360		-\$757,474	\$37,902,125		\$724,535	\$34,586,601	\$6,988,934	\$27,597,667
139		INTEREST ON CUSTOMER DEPOSITS											
140	0.000	Customer Deposit Interest	\$0	\$0	\$0	E-140	\$0	\$0	100.0000%	\$361,153	\$361,153	\$0	\$361,153
141		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0		\$0	\$0		\$361,153	\$361,153	\$0	\$361,153
142		DEPRECIATION EXPENSE											
143	403.000	Depreciation Expense, Dep. Exp.	\$53,063,338	See note (1)	See note (1)	E-143	See note (1)	\$53,063,338	89.4672%	\$7,729,010	\$55,203,293	See note (1)	See note (1)
144	403.000	Riverton Excess Depreciation	\$0	\$0	\$0	E-144	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
145		TOTAL DEPRECIATION EXPENSE	\$53,063,338	\$0	\$0		\$0	\$53,063,338		\$7,729,010	\$55,203,293	\$0	\$0
146		AMORTIZATION EXPENSE											
147	0.000	Reg Plan Amortization	\$3,013,236	\$0	\$3,013,236	E-147	\$0	\$3,013,236	100.0000%	-\$3,013,236	\$0	\$0	\$0
148	0.000	Amortization of Electric Plant	\$711,329	\$0	\$711,329	E-148	\$0	\$711,329	89.4672%	-\$65,316	\$571,090	\$0	\$571,090
149	0.000	Carrying Costs IATAN 1	\$0	\$0	\$0	E-149	\$0	\$0	0.0000%	\$84,729	\$84,729	\$0	\$84,729
150	0.000	Vegetation and Infrastructure	\$0	\$0	\$0	E-150	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
151	0.000	Amort. Expense	\$0	\$0	\$0	E-151	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
152	0.000	Stock Issuance	\$0	\$0	\$0	E-152	\$0	\$0	0.0000%	\$829,167	\$829,167	\$0	\$829,167
153	0.000	Ice Storm	\$0	\$0	\$0	E-153	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
154	0.000	Customer Demand Program	\$0	\$0	\$0	E-154	\$0	\$0	0.0000%	\$574,747	\$574,747	\$0	\$574,747
155	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-155	\$0	\$0	0.0000%	\$1,987	\$1,987	\$0	\$1,987
156	0.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-156	\$0	\$0	0.0000%	\$44,828	\$44,828	\$0	\$44,828
157	0.000	SO2 Allowance	\$0	\$0	\$0	E-157	\$0	\$0	0.0000%	\$0	\$0	\$0	\$0
158	0.000	Plum Point & Iatan O&M Tracker	\$0	\$0	\$0	E-158	\$0	\$0	0.0000%	\$644,215	\$644,215	\$0	\$644,215
159	0.000	Joplin Tornado May 2011 AAO Amort	\$0	\$0	\$0	E-159	\$0	\$0	0.0000%	\$226,659	\$226,659	\$0	\$226,659
160	0.000	People Soft	\$0	\$0	\$0	E-160	\$0	\$0	0.0000%	\$31,303	\$31,303	\$0	\$31,303
161		TOTAL AMORTIZATION EXPENSE	\$3,724,565	\$0	\$3,724,565		\$0	\$3,724,565		-\$640,917	\$3,008,725	\$0	\$3,008,725

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162		OTHER OPERATING EXPENSES											
163	408.000	Taxes Other Than Income Taxes	\$17,758,444	\$0	\$17,758,444	E-163	\$397,197	\$18,155,641	90.0481%	\$0	\$16,348,810	\$0	\$16,348,810
164	408.100	Taxes Other Than Income Taxes (Payroll)	\$310,784	\$0	\$310,784	E-164	\$297,577	\$608,361	77.2500%	\$0	\$469,959	\$229,878	\$240,081
165	408.000	Other Taxes (Franchise)	\$9,403,435	\$0	\$9,403,435	E-165	\$0	\$9,403,435	100.0000%	-\$9,403,435	\$0	\$0	\$0
166		TOTAL OTHER OPERATING EXPENSES	\$27,472,663	\$0	\$27,472,663		\$694,774	\$28,167,437		-\$9,403,435	\$16,818,769	\$229,878	\$16,588,891
167		TOTAL OPERATING EXPENSE	\$395,725,319	\$13,092,951	\$329,569,030		-\$30,029,953	\$365,695,366		-\$1,265,909	\$311,846,809	\$14,001,048	\$242,642,468
168		NET INCOME BEFORE TAXES	\$118,165,704					\$148,195,657		-\$26,574,363	\$98,937,184		
169		INCOME TAXES											
170	409.100	Current Income Taxes	-\$9,321,363	See note (1)	See note (1)	E-170	See note (1)	-\$9,321,363	89.1716%	\$9,339,374	\$1,027,365	See note (1)	See note (1)
171		TOTAL INCOME TAXES	-\$9,321,363					-\$9,321,363		\$9,339,374	\$1,027,365		
172		DEFERRED INCOME TAXES											
173	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$40,241,787	See note (1)	See note (1)	E-173	See note (1)	\$40,241,787	100.0000%	-\$13,392,684	\$26,849,103	See note (1)	See note (1)
174	411.000	Amortization of Deferred ITC	\$0			E-174		\$0	85.3551%	-\$327,012	-\$327,012		
175	411.411	Amort of Excess Deferred Income Taxes	\$0			E-175		\$0	100.0000%	-\$86,680	-\$86,680		
176		TOTAL DEFERRED INCOME TAXES	\$40,241,787					\$40,241,787		-\$13,806,376	\$26,435,411		
177		NET OPERATING INCOME	\$87,245,280					\$117,275,233		-\$22,107,361	\$71,474,408		

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

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Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	-\$13,012,681	-\$13,012,681
	1. To adjust to update period revenues. (Won/Kliethermes)		\$0	\$0		\$0	\$5,523,862	
	2. To include billing adjustments. (Won/Kliethermes)		\$0	\$0		\$0	-\$185,711	
	3. To include Special Discounts. (Kliethermes)		\$0	\$0		\$0	\$0	
	4. To include Excess Facilities. (Kliethermes)		\$0	\$0		\$0	\$29,063	
	5. To annualize and normalize large customer growth. (Kliethermes)		\$0	\$0		\$0	-\$63,329	
	6. To adjust for customers that switched rate classes. (Won/Kliethermes)		\$0	\$0		\$0	-\$31,541	
	7. To adjust for rate change. (Won/Kliethermes)		\$0	\$0		\$0	-\$16,272	
	8. To normalize weather for a 30-year normal. (Won)		\$0	\$0		\$0	-\$2,318,827	
	9. To make adjustments for 365 day consumption. (Won/Kliethermes)		\$0	\$0		\$0	-\$935,605	
	10. To annualize and normalize revenues for customer growth. (Green)		\$0	\$0		\$0	\$2,225,885	
	11. To eliminate franchise fees. (McMellen)		\$0	\$0		\$0	-\$8,177,498	
	12. To remove FAC revenues from test year. (Green)		\$0	\$0		\$0	-\$9,334,135	
	13. To remove unbilled revenues from test year. (Green)		\$0	\$0		\$0	\$271,427	
Rev-3	Sale for Resale-Off System		\$0	\$0	\$0	\$0	-\$15,142,182	-\$15,142,182
	1. To remove off-system sales from test year. (Green)		\$0	\$0		\$0	-\$15,142,182	
Rev-6	Other Operating Revenue		\$0	\$0	\$0	\$0	\$314,591	\$314,591
	1. To normalize SPP transmission revenue. (Bolin)		\$0	\$0		\$0	\$235,328	
	2. To annualize REC's. (Green)		\$0	\$0		\$0	\$87,208	
	3. To remove water revenues from test year. (Green)		\$0	\$0		\$0	-\$7,945	
E-4	Prod Stm Oper - Suprv & Engineering	500.000	\$103,638	-\$16,075	\$87,563	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$101,931	\$0		\$0	\$0	
	2. Adjustments to annualize Workmans' Compensation. (Wolfe)		\$1,707	\$0		\$0	\$0	
	3. To normalize Asbury Operations Expense to a five-year average. (Foster)		\$0	\$43,433		\$0	\$0	
	4. To normalize Riverton Operations Expense to a five-year average. (Foster)		\$0	-\$110,061		\$0	\$0	
	5. To normalize Iatan Operations Expense to a six-year average. (Foster)		\$0	\$50,553		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$5,677	-\$6,198,500	-\$6,192,823	\$0	-\$118,263	-\$118,263
	1. To annualize the SWPA amortization. (Bolin)		\$0	\$0		\$0	-\$118,263	

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	2. Adjustment to annualize payroll. (Wolfe)		\$5,677	\$0		\$0	\$0	
	3. To adjust Fuel Expense to Staff's annualized level. (Foster)		\$0	-\$6,198,500		\$0	\$0	
E-6	Production Purchased Power	502.000	\$126,355	\$216,244	\$342,599	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$126,355	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (Foster)		\$0	\$130,861		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (Foster)		\$0	\$7,977		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (Foster)		\$0	\$77,406		\$0	\$0	
E-7	Production Electric Expense	505.000	\$45,042	\$83,743	\$128,785	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$45,042	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (Foster)		\$0	\$12,107		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (Foster)		\$0	\$11,527		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (Foster)		\$0	\$60,109		\$0	\$0	
E-8	Miscellaneous Other Power Expenses	506.000	\$19,611	\$98,007	\$117,618	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$19,611	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (Foster)		\$0	-\$7,581		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (Foster)		\$0	-\$12,361		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (Foster)		\$0	\$117,949		\$0	\$0	
E-9	Production-Rents	507.000	\$0	\$1,232	\$1,232	\$0	\$0	\$0
	1. To normalize Iatan Operations Expense to a six-year average. (Foster)		\$0	\$1,232		\$0	\$0	
E-14	Steam Maint. Superv. & Eng.	510.000	\$27,279	-\$595	\$26,684	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$27,279	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (Foster)		\$0	\$77		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	-\$50		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (Foster)		\$0	-\$622		\$0	\$0	
E-15	Maintenance of Structures	511.000	\$22,389	\$78,791	\$101,180	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$22,389	\$0		\$0	\$0	

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	2. To normalize Asbury Maintenance Expense to a five-year average. (Foster)		\$0	\$4,859		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	\$10,122		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (Foster)		\$0	\$63,810		\$0	\$0	
E-16	Maintenance of Boiler Plant	512.000	\$100,439	-\$163,727	-\$63,288	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$100,439	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (Foster)		\$0	-\$154,363		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	\$160,918		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (Foster)		\$0	-\$170,282		\$0	\$0	
E-17	Maintenance of Electric Plant	513.000	\$30,222	\$100,520	\$130,742	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$30,222	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (Foster)		\$0	-\$17,450		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	\$167,832		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (Foster)		\$0	-\$49,862		\$0	\$0	
E-18	Maintenance of Misc. Steam Plant	514.000	\$26,129	-\$155,527	-\$129,398	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$26,129	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (Foster)		\$0	-\$165,892		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	\$15,876		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (Foster)		\$0	-\$5,511		\$0	\$0	
E-24	Production Hydraulic Pwr Oper Suprv & Eng	535.000	\$3,920	\$643	\$4,563	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$3,920	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (Foster)		\$0	\$643		\$0	\$0	
E-25	Production Water for Power Hydro	536.000	\$0	-\$16,304	-\$16,304	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (Foster)		\$0	-\$16,304		\$0	\$0	
E-26	Production Other Hydraulic Expense	537.000	\$0	\$1,401	\$1,401	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$0	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (Foster)		\$0	\$1,401		\$0	\$0	

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E-27	Prod Hydraulic Electric Expense	538.000	\$1,863	-\$1,996	-\$133	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$1,863	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (Foster)		\$0	-\$1,996		\$0	\$0	
E-28	Prod Miscl Hydraulic Generation Exp	539.000	\$14,250	\$985	\$15,235	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$14,250	\$0		\$0	\$0	
	2. To normalize Stateline Operations Expense to a five-year average. (Foster)		\$0	\$14		\$0	\$0	
	3. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (Foster)		\$0	\$971		\$0	\$0	
E-32	Prod Hydraulic Maint Suprv & Eng	541.000	\$4,179	\$0	\$4,179	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$4,179	\$0		\$0	\$0	
E-33	Prod Hydraulic Maint of Structures	542.000	\$946	\$1,440	\$2,386	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$946	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (Foster)		\$0	\$1,440		\$0	\$0	
E-34	Prod Maint Reservoirs, Dam & Wtrwy	543.000	\$989	-\$12,164	-\$11,175	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$989	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (Foster)		\$0	-\$12,164		\$0	\$0	
E-35	Prod Hydraulic Maint of Elect Plant	544.000	\$987	-\$2,967	-\$1,980	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$987	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (Foster)		\$0	-\$2,967		\$0	\$0	
E-36	Prod Maint of Miscl Hydraulic Plant	545.000	\$621	-\$411	\$210	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$621	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (Foster)		\$0	-\$411		\$0	\$0	
E-41	Prod Turbine Oper Suprv & Engineering	546.000	\$40,006	-\$7,612	\$32,394	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$40,006	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	\$4		\$0	\$0	
	3. To normalize Energy Center Operations Expense to a five-year average. (Foster)		\$0	-\$2,018		\$0	\$0	
	4. To normalize Stateline Operations Expense to a five-year average. (Foster)		\$0	\$1,487		\$0	\$0	

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	5. To adjust out Empire's 40% non-ownership interest in the SLCC Joint Venture from test year Operations Expense. (Foster)		\$0	-\$6,132		\$0	\$0	
	6. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	-\$799		\$0	\$0	
	7. To adjust out Empire's 33.3% non-ownership interest in Stateline Common from test year Operations Expense. (Foster)		\$0	-\$67		\$0	\$0	
	8. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (Foster)		\$0	-\$87		\$0	\$0	
E-42	Prod Combustion Turbine Fuel	547.000	\$164	-\$5,907,073	-\$5,906,909	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$164	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (Foster)		\$0	-\$5,907,073		\$0	\$0	
E-43	Prod Com Turb General Exp.	548.000	\$97,941	-\$396,197	-\$298,256	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$97,941	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five-year average. (Foster)		\$0	\$19,339		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (Foster)		\$0	\$4,707		\$0	\$0	
	4. To adjust out Empire's 40% non-ownership interest in the SLCC Joint Venture from test year Operations Expense. (Foster)		\$0	-\$395,291		\$0	\$0	
	5. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	-\$4,962		\$0	\$0	
	6. To adjust out Empire's 33.3% non-ownership interest in Stateline Common from test year Operations Expense. (Foster)		\$0	-\$23,230		\$0	\$0	
	7. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (Foster)		\$0	\$3,240		\$0	\$0	
E-44	Misc Other Power Generation Exp.	549.000	\$5,395	-\$92,250	-\$86,855	\$0	-\$183	-\$183
	1. Adjustment to annualize payroll. (Wolfe)		\$5,395	\$0		\$0	\$0	
	2. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$183	
	3. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	\$27		\$0	\$0	
	4. To normalize Energy Center Operations Expense to a five-year average. (Foster)		\$0	\$342		\$0	\$0	
	5. To normalize Stateline Operations Expense to a five-year average. (Foster)		\$0	\$2,822		\$0	\$0	
	6. To adjust out Empire's 40% non-ownership interest in the SLCC Joint Venture from test year Operations Expense. (Foster)		\$0	-\$13,624		\$0	\$0	

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	7. To normalize SLCC Joint Venture Operations Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	\$11,204		\$0	\$0	
	8. To adjust out Empire's 33.3% non-ownership interest in Stateline Common from test year Operations Expense. (Foster)		\$0	-\$153,896		\$0	\$0	
	9. To normalize Stateline Common Operations Expense to a five-year average for Empire's 66.7% ownership interest. (Foster)		\$0	\$60,875		\$0	\$0	
E-45	Combustion Turbine Rents Exp	550.000	\$0	\$190	\$190	\$0	\$0	\$0
	1. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (Foster)		\$0	\$190		\$0	\$0	
E-48	Prod Combustion Turb maint Suprv & Eng	551.000	\$31,264	\$7,208	\$38,472	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$31,264	\$0		\$0	\$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (Foster)		\$0	\$3,832		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (Foster)		\$0	\$1,433		\$0	\$0	
	4. To adjust out Empire's 40% non-ownership interest in the SLCC Joint Venture from test year Maintenance Expense. (Foster)		\$0	-\$352		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	\$1,092		\$0	\$0	
	6. To adjust out Empire's 33.3% non-ownership interest in Stateline Common from test year Maintenance Expense. (Foster)		\$0	-\$284		\$0	\$0	
	7. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (Foster)		\$0	\$1,487		\$0	\$0	
E-49	Prod Comb Turb Maint of Structures	552.000	\$5,460	-\$1,871	\$3,589	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$5,460	\$0		\$0	\$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (Foster)		\$0	\$44		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (Foster)		\$0	-\$920		\$0	\$0	
	4. To adjust out Empire's 40% non-ownership interest in the SLCC Joint Venture from test year Maintenance Expense. (Foster)		\$0	-\$4,281		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	\$13,124		\$0	\$0	
	6. To adjust out Empire's 33.3% non-ownership interest in Stateline Common from test year Maintenance Expense. (Foster)		\$0	-\$9,183		\$0	\$0	
	7. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (Foster)		\$0	-\$655		\$0	\$0	

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E-50	Prod Maint of Gen & Electric Plant	553.000	\$53,123	-\$3,903,393	-\$3,850,270	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$53,123	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	-\$243,798		\$0	\$0	
	3. To normalize Energy Center Maintenance Expense to a five-year average. (Foster)		\$0	\$31,389		\$0	\$0	
	4. To normalize Stateline Maintenance Expense to a five-year average. (Foster)		\$0	-\$15,816		\$0	\$0	
	5. To normalize Iatan Maintenance Expense to a six-year average. (Foster)		\$0	\$3		\$0	\$0	
	6. To adjust out Empire's 40% non-ownership interest in the SLCC Joint Venture from test year Maintenance Expense. (Foster)		\$0	-\$2,972,016		\$0	\$0	
	7. To normalize SLCC Joint Venture Maintenance Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	-\$715,317		\$0	\$0	
	8. To adjust out Empire's 33.3% non-ownership interest in Stateline Common from test year Maintenance Expense. (Foster)		\$0	-\$6,039		\$0	\$0	
	9. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (Foster)		\$0	\$18,201		\$0	\$0	
E-51	Prod Maint Misl Other Gen Power Plt	554.000	\$26,288	-\$62,334	-\$36,046	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$26,288	\$0		\$0	\$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (Foster)		\$0	\$16,877		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (Foster)		\$0	\$245		\$0	\$0	
	4. To adjust out Empire's 40% non-ownership interest in the SLCC Joint Venture from test year Maintenance Expense. (Foster)		\$0	-\$21,162		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	-\$3,487		\$0	\$0	
	6. To adjust out Empire's 33.3% non-ownership interest in Stateline Common from test year Maintenance Expense. (Foster)		\$0	-\$43,206		\$0	\$0	
	7. To normalize Stateline Common Maintenance Expense to a five-year average for Empire's 66.7% ownership interest. (Foster)		\$0	-\$11,601		\$0	\$0	
E-55	Purchased Power-Energy	555.000	\$0	-\$16,776,707	-\$16,776,707	\$0	\$0	\$0
	1. To adjust out Test Year Off-System Sales Costs including Capacity Charges. (Foster)		\$0	-\$17,098,073		\$0	\$0	
	2. To adjust Purchased Power Expense to Staff's annualized level of Energy Charges. (Foster)		\$0	-\$9,994,806		\$0	\$0	
	3. To adjust Purchased Power Expense to Staff's annualized level of Demand Charges. (Foster)		\$0	\$10,316,172		\$0	\$0	

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E-56	Oth Pwr Supply Syst Contr Load Disp	556.000	\$89,741	\$77	\$89,818	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$89,741	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (Foster)		\$0	\$20		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	\$9		\$0	\$0	
	4. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (Foster)		\$0	\$46		\$0	\$0	
	5. To normalize Iatan Maintenance Expense to a six-year average. (Foster)		\$0	\$2		\$0	\$0	
E-57	Purch Power Other Power Supply Exp	557.000	\$0	\$27,875	\$27,875	\$0	\$0	\$0
	1. To normalize Iatan Maintenance Expense to a six-year average. (Foster)		\$0	\$27,875		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-63	Trans Oper Suprv and Engrg	560.000	\$14,069	\$17	\$14,086	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$14,069	\$0		\$0	\$0	
	2. To normalize Iatan Maintenance Expense to a six-year average. (Foster)		\$0	\$17		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-64	Trans Oper- Load Dispatch	561.000	\$34,730	\$37	\$34,767	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$34,730	\$0		\$0	\$0	
	2. To normalize Iatan Maintenance Expense to a six-year average. (Foster)		\$0	\$37		\$0	\$0	
E-65	Trans Oper- Station Expenses	562.000	\$12,951	\$5,627	\$18,578	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$12,951	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (Foster)		\$0	-\$424		\$0	\$0	
	3. To adjust out Empire's 40% non-ownership interest in the SLCC Joint Venture from test year Maintenance Expense. (Foster)		\$0	\$20		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	\$6,031		\$0	\$0	
E-66	Trans Oper-OH Line Expense	563.000	\$3,898	\$0	\$3,898	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$3,898	\$0		\$0	\$0	
E-67	Trans of Electricity by Others	565.000	\$0	\$1,481,737	\$1,481,737	\$0	\$0	\$0

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	1. To normalize SPP transmission expense. (Bolin)		\$0	\$1,241,737		\$0	\$0	
	2. To adjust Transmission of Electricity by Others to reflect Staff's annualized Entergy Transmission contract expense increase effective June 1, 2012. (Foster)		\$0	\$240,000		\$0	\$0	
E-68	Misc Transmission Expense	566.000	\$27,109	\$119	\$27,228	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$27,109	\$0		\$0	\$0	
	2. To normalize latan Maintenance Expense to a six-year average. (Foster)		\$0	\$119		\$0	\$0	
E-72	Trans Maint-Suprv and Engrg	568.000	\$2,586	\$0	\$2,586	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$2,586	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-73	Trans Maintenance of Structures	569.000	\$89	\$0	\$89	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$89	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-74	Trans Maintenance of Station Equipment	570.000	\$41,305	\$1,779	\$43,084	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$41,305	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (Foster)		\$0	-\$159		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (Foster)		\$0	\$812		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (Foster)		\$0	\$1,091		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average for Empire's 60% ownership interest. (Foster)		\$0	\$35		\$0	\$0	
E-75	Trans Maintenance of Overhead Lines	571.000	\$11,915	\$0	\$11,915	\$0	\$839,918	\$839,918
	1. Adjustment to annualize payroll. (Wolfe)		\$11,915	\$0		\$0	\$0	
	2. Adjustment to Rebase Tracker to \$12 Million. (Harrison)		\$0	\$0		\$0	\$524,178	
	3. Annualize Remedation & Inspection Expense. (Harrison)		\$0	\$0		\$0	\$53,001	
	4. Amortize Vegetation Tracker over 5-years. (Harrison)		\$0	\$0		\$0	\$262,739	
E-80	Distrb Oper - Supr & Engineering	580.000	\$42,304	\$0	\$42,304	\$0	-\$1,023	-\$1,023
	1. Adjustment to annualize payroll. (Wolfe)		\$42,304	\$0		\$0	\$0	
	2. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$1,023	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	

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	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-81	Distrb Oper - Station Expense	582.000	\$26,497	\$0	\$26,497	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$26,497	\$0		\$0	\$0	
E-82	Distrb Oper OH Lines Expense	583.000	\$70,987	\$0	\$70,987	\$0	-\$248	-\$248
	1. Adjustment to annualize payroll. (Wolfe)		\$70,987	\$0		\$0	\$0	
	2. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$248	
E-83	Distrb Oper UG Line Expense	584.000	\$18,438	\$0	\$18,438	\$0	-\$3,022	-\$3,022
	1. Adjustment to annualize payroll. (Wolfe)		\$18,438	\$0		\$0	\$0	
	2. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$3,022	
E-84	Distrb Oper Street Light & Signal Expense	585.000	\$1,014	\$0	\$1,014	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$1,014	\$0		\$0	\$0	
E-85	Distrb Oper Meter Expense	586.000	\$146,128	\$0	\$146,128	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$146,128	\$0		\$0	\$0	
E-86	Distrb Oper Customer Install Expense	587.000	\$6,327	\$0	\$6,327	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$6,327	\$0		\$0	\$0	
E-87	Distrb Oper MiscI Distr Expense	588.000	\$36,490	\$0	\$36,490	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$36,490	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-91	Distrb Maint-Suprv & Engineering	590.000	\$14,250	\$0	\$14,250	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$14,250	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-92	Distrb Maint-Structures	591.000	\$106	\$0	\$106	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$106	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-93	Distrb Maint-Station Equipment	592.000	\$42,259	\$0	\$42,259	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$42,259	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-94	Distrb Maint-OH Lines	593.000	\$102,698	\$150	\$102,848	\$0	\$231,004	\$231,004
	1. Adjustment to annualize payroll. (Wolfe)		\$101,006	\$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. Adjustments to annualize Workmans' Compensation. (Wolfe)		\$1,692	\$0		\$0	\$0	
	3. To transfer balance of Ice Storm to amortization account. (McMellen)		\$0	\$0		\$0	-\$3,550,331	
	4. To annualize Lease expense. (McMellen)		\$0	\$150		\$0	\$0	
	5. Adjustment to Rebase Tracker to \$12 Million. (Harrison)		\$0	\$0		\$0	\$2,360,052	
	6. Annualize Remedation & Inspection Expense. (Harrison)		\$0	\$0		\$0	\$238,630	
	7. Amortize Vegetation Tracker over 5-years. (Harrison)		\$0	\$0		\$0	\$1,182,952	
	8. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$299	
E-95	Distrb Maint-Maint Undergrnd Lines	594.000	\$30,652	\$0	\$30,652	\$0	\$185,505	\$185,505
	1. Adjustment to annualize payroll. (Wolfe)		\$30,652	\$0		\$0	\$0	
	2. Adjustment to Rebase Tracker to \$12 Million. (Harrison)		\$0	\$0		\$0	\$115,770	
	3. Annualize Remedation & Inspection Expense. (Harrison)		\$0	\$0		\$0	\$11,706	
	4. Amortize Vegetation Tracker over 5-years. (Harrison)		\$0	\$0		\$0	\$58,029	
E-96	Distrb Maint-Maint Line Transformer	595.000	\$11,629	\$0	\$11,629	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$11,629	\$0		\$0	\$0	
E-97	Distrb Maint-Maint St Lights/Signal	596.000	\$15,589	\$0	\$15,589	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$15,589	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-98	Distrb Maint-Maint of Meters	597.000	\$17,818	\$0	\$17,818	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$17,818	\$0		\$0	\$0	
E-99	Distrb Maint-Maint Misc Distrb Pln	598.000	\$10,821	\$0	\$10,821	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$10,821	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-103	Cst Acct-Suprv Mter Read Clct Misc	901.000	\$28,537	\$0	\$28,537	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$28,537	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$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
E-104	Cust Accts Meter Reading Expense	902.000	\$109,212	\$0	\$109,212	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$109,212	\$0		\$0	\$0	
E-105	Customer Accts Records and Collection	903.000	\$183,419	-\$55,833	\$127,586	\$0	\$0	\$0
	1. Adjustment to annualize Postage Expense. (Wolfe)		\$0	\$13,667		\$0	\$0	
	2. Adjustment to annualize payroll. (Wolfe)		\$180,397	\$0		\$0	\$0	
	3. Adjustments to annualize Workmans' Compensation. (Wolfe)		\$3,022	\$0		\$0	\$0	
	4. To eliminate Pay Station Fees. (McMellen)		\$0	-\$69,500		\$0	\$0	
E-106	Uncollectible Accounts	904.000	\$0	\$0	\$0	\$0	-\$1,110,700	-\$1,110,700
	1. To adjust to normalize bad debt expense. (Green)		\$0	\$0		\$0	-\$1,110,700	
E-107	Misc. Customer Accounts Expense	905.000	\$1,406	\$0	\$1,406	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$1,406	\$0		\$0	\$0	
E-110	Cst Service Suprv	907.000	\$19,777	\$0	\$19,777	\$0	-\$282	-\$282
	1. Adjustment to annualize payroll. (Wolfe)		\$19,777	\$0		\$0	\$0	
	2. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$282	
	No Adjustment		\$0	\$0		\$0	\$0	
E-111	Cst Assistance Expense	908.000	\$53,946	-\$343,918	-\$289,972	\$0	-\$180	-\$180
	1. To exclude CPC expense included in amortizations. (McMellen)		\$0	-\$343,918		\$0	\$0	
	2. Adjustment to annualize payroll. (Wolfe)		\$53,946	\$0		\$0	\$0	
	3. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$180	
E-112	Information and Instruction Ads	909.000	\$0	\$0	\$0	\$0	-\$56,967	-\$56,967
	1. To normalize advertising expense. (Green)		\$0	\$0		\$0	-\$56,967	
E-116	Sales Supervision	911.000	\$155	\$0	\$155	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$155	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-117	Sales Demonstration and Selling	912.000	\$17,350	\$0	\$17,350	\$0	-\$1,814	-\$1,814
	1. Adjustment to annualize payroll. (Wolfe)		\$17,350	\$0		\$0	\$0	
	2. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$1,814	

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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-122	Admin & Gen-Administrative Salaries	920.000	\$547,281	\$0	\$547,281	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$538,265	\$0		\$0	\$0	
	2. Adjustments to annualize Workmans' Compensation. (Wolfe)		\$9,016	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-123	A & G Office Supply	921.000	\$757	\$0	\$757	\$0	-\$6,800	-\$6,800
	1. Adjustment to annualize payroll. (Wolfe)		\$757	\$0		\$0	\$0	
	2. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$6,800	
E-125	Outside Service Employed-Allocated	923.000	\$0	\$0	\$0	\$0	\$901,918	\$901,918
	1. Adjustment to annualize payroll. (Wolfe)		\$0	\$0		\$0	\$0	
	2. To normalize outside services. (Green)		\$0	\$0		\$0	\$901,918	
E-126	Property Insurance	924.000	\$0	\$105,047	\$105,047	\$0	\$0	\$0
	1. Adjustment to annualize Property Insurance. (Wolfe)		\$0	\$105,047		\$0	\$0	
E-127	Injuries and Damages	925.000	\$0	\$39,582	\$39,582	\$0	\$0	\$0
	1. To adjust for normalized injuries and damages on actual payments. (Wolfe)		\$0	\$5,613		\$0	\$0	
	2. Adjustment to annualize excess liability, EPLI endorsement, EIM excess liability, and vehicle insurance. (Wolfe)		\$0	\$33,969		\$0	\$0	
E-128	Employee Pensions and Benefits	926.000	\$226,062	\$1,865	\$227,927	-\$45,393	\$0	-\$45,393
	1. Adjustment to annualize Employee Benefits. (Wolfe)		\$249,882	\$0		\$0	\$0	

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	2. Adjustment to annualize Fiduciary/Excess Fiduciary Insurance. (Wolfe)		\$0	\$1,865		\$0	\$0	
	3. To adjust for Staff's annualized amount of 401(k) expense. (Wolfe)		-\$48,886	\$0		\$0	\$0	
	4. Adjustment to annualize payroll. (Wolfe)		\$25,066	\$0		\$0	\$0	
	5. On-going FAS 87 Expense. (Harrison)		\$0	\$0		\$358,679	\$0	
	6. Adjustment to FAS 106 OPEBs (Harrison)		\$0	\$0		-\$404,072	\$0	
E-130	Regulatory Commission Expenses	928.000	\$0	-\$606,910	-\$606,910	\$0	\$0	\$0
	1. Adjustment to zero out test year regulatory expense. (Wolfe)		\$0	-\$1,410,980		\$0	\$0	
	2. Adjustment to normalize rate case expense. (Wolfe)		\$0	\$91,963		\$0	\$0	
	3. Adjustment to include PSC Assessment. (Wolfe)		\$0	\$696,546		\$0	\$0	
	4. Adjustment to include Depreciation Study. (Wolfe)		\$0	\$4,478		\$0	\$0	
	5. Adjustment to include FERC Expenses. (Wolfe)		\$0	\$11,083		\$0	\$0	
E-132	Admin & General Miscellaenous Expense	930.000	-\$36,127	-\$1,037,968	-\$1,074,095	\$0	-\$125,190	-\$125,190
	1. Adjustment to annualize Director's and Officer's and Bond Premium Insurance. (Wolfe)		-\$37,246	\$0		\$0	\$0	
	2. Adjustment to annualize payroll. (Wolfe)		\$1,119	\$0		\$0	\$0	
	3. To normalize line of credit banking fees. (McMellen)		\$0	-\$1,037,968		\$0	\$0	
	4. To normalize dues and donations. (Green)		\$0	\$0		\$0	-\$5,382	
	5. To eliminate EEI dues. (Green)		\$0	\$0		\$0	-\$119,808	
E-133	Admin & Gen Expense - Rents	931.000	\$0	-\$4,099	-\$4,099	\$0	\$0	\$0
	1. To annualize Lease expense. (McMellen)		\$0	-\$4,099		\$0	\$0	
E-136	Maintenance of General Plant	935.000	\$7,036	\$0	\$7,036	\$0	\$0	\$0
	1. Adjustment to annualize payroll. (Wolfe)		\$7,036	\$0		\$0	\$0	
E-140	Customer Deposit Interest		\$0	\$0	\$0	\$0	\$361,153	\$361,153
	1. Interest on Customer Deposits. (McMellen)		\$0	\$0		\$0	\$361,153	
E-143	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$7,729,010	\$7,729,010
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$7,729,010	
	No Adjustment		\$0	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-147	Reg Plan Amortization		\$0	\$0	\$0	\$0	-\$3,013,236	-\$3,013,236
	1. To remove regulatory plan amortization from test year. (Bolin)		\$0	\$0		\$0	-\$3,013,236	
E-148	Amortization of Electric Plant		\$0	\$0	\$0	\$0	-\$65,316	-\$65,316

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	1. Annualization of Amortization Expense. (McMellen)		\$0	\$0		\$0	-\$65,316	
E-149	Carrying Costs IATAN I		\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. Amortization of Carrying Costs-Iatan 1. (McMellen)		\$0	\$0		\$0	\$84,729	
E-152	Stock Issuance		\$0	\$0	\$0	\$0	\$829,167	\$829,167
	1. Amortization of Stock Issuance Costs. (McMellen)		\$0	\$0		\$0	\$829,167	
E-154	Customer Demand Program		\$0	\$0	\$0	\$0	\$574,747	\$574,747
	1. Amortization of DSM Program. (McMellen)		\$0	\$0		\$0	\$574,747	
E-155	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. Amortization of Carrying Costs-Iatan Plum Point. (McMellen)		\$0	\$0		\$0	\$1,987	
E-156	Carrying Costs Iatan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. Amortization of Carrying Costs-Iatan 2. (McMellen)		\$0	\$0		\$0	\$44,828	
E-158	Plum Point & Iatan O&M Tracker		\$0	\$0	\$0	\$0	\$644,215	\$644,215
	1. Amortization of Iatan Common, Iatan 2 and Plum Point O&M Trackers. (Foster)		\$0	\$0		\$0	\$644,215	
E-159	Joplin Tornado May 2011 AAO Amort		\$0	\$0	\$0	\$0	\$226,659	\$226,659
	1. To amortize AAO for Tornado. (Bolin)		\$0	\$0		\$0	\$226,659	
E-160	People Soft		\$0	\$0	\$0	\$0	\$31,303	\$31,303
	1. Amortization of People Soft costs. (McMellen)		\$0	\$0		\$0	\$31,303	
E-163	Taxes Other Than Income Taxes	408.000	\$0	\$397,197	\$397,197	\$0	\$0	\$0
	1. Adjustment to annualize Property Taxes. (Wolfe)		\$0	\$397,197		\$0	\$0	
E-164	Taxes Other Than Income Taxes (Payroll)	408.100	\$297,577	\$0	\$297,577	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FICA taxes. (Wolfe)		\$298,783	\$0		\$0	\$0	
	2. To adjust for Staff's annualized amount of FUTA taxes. (Wolfe)		-\$4,564	\$0		\$0	\$0	
	3. To adjust for Staff's annualized amount of SUTA taxes. (Wolfe)		\$3,358	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
	No adjustment		\$0	\$0		\$0	\$0	
E-165	Other Taxes (Franchise)	408.000	\$0	\$0	\$0	\$0	-\$9,403,435	-\$9,403,435

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	1. To eliminate franchise fees. (McMellen)		\$0	\$0		\$0	-\$9,403,435	
E-170	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$9,339,374	\$9,339,374
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$9,339,374	
	No Adjustment		\$0	\$0		\$0	\$0	
E-173	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	-\$13,392,684	-\$13,392,684
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$13,392,684	
E-174	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$327,012	-\$327,012
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$327,012	
E-175	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$86,680	-\$86,680
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$86,680	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$27,840,272	-\$27,840,272
Total Operating & Maint. Expense			\$3,082,965	-\$33,112,918	-\$30,029,953	-\$45,393	-\$5,687,518	-\$5,732,911

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.23% Return	E 7.49% Return	F 7.74% Return
1	TOTAL NET INCOME BEFORE TAXES		\$98,937,184	\$104,203,649	\$108,479,205	\$112,754,763
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$55,203,293	\$55,203,293	\$55,203,293	\$55,203,293
4	Book Depreciation Charged to O&M		\$0	\$0	\$0	\$0
5	Nondeductible Expenses		\$110,789	\$110,789	\$110,789	\$110,789
6	CIAC		\$716,808	\$716,808	\$716,808	\$716,808
7	Intangible Amortization		\$3,008,275	\$3,008,275	\$3,008,275	\$3,008,275
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$59,039,165	\$59,039,165	\$59,039,165	\$59,039,165
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	2.8930%	\$29,885,593	\$29,885,593	\$29,885,593	\$29,885,593
11	Tax Straight-Line Depreciation		\$54,307,221	\$54,307,221	\$54,307,221	\$54,307,221
12	Employee Stock Option Deduction (ESOP)		\$450,202	\$450,202	\$450,202	\$450,202
13	Tax Depreciation Excess		\$70,657,110	\$70,657,110	\$70,657,110	\$70,657,110
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$155,300,126	\$155,300,126	\$155,300,126	\$155,300,126
15	NET TAXABLE INCOME		\$2,676,223	\$7,942,688	\$12,218,244	\$16,493,802
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$2,676,223	\$7,942,688	\$12,218,244	\$16,493,802
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$139,519	\$414,074	\$636,970	\$859,866
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$2,536,704	\$7,528,614	\$11,581,274	\$15,633,936
21	Federal Income Tax at the Rate of	35.00%	\$887,846	\$2,635,015	\$4,053,446	\$5,471,878
22	Subtract Federal Income Tax Credits					
23	.		\$0	\$0	\$0	\$0
24	Empowerment Zone Credit		\$0	\$0	\$0	\$0
25	Solar Credit		\$0	\$0	\$0	\$0
26	Production Tax Credit		\$0	\$0	\$0	\$0
27	Net Federal Income Tax		\$887,846	\$2,635,015	\$4,053,446	\$5,471,878
28	PROVISION FOR MO. INCOME TAX					
29	Net Taxable Income - MO. Inc. Tax		\$2,676,223	\$7,942,688	\$12,218,244	\$16,493,802
30	Deduct Federal Income Tax at the Rate of	50.000%	\$443,923	\$1,317,508	\$2,026,723	\$2,735,939
31	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
32	Missouri Taxable Income - MO. Inc. Tax		\$2,232,300	\$6,625,180	\$10,191,521	\$13,757,863
33	Subtract Missouri Income Tax Credits					
34	MO State Credit		\$0	\$0	\$0	\$0
35	Missouri Income Tax at the Rate of	6.250%	\$139,519	\$414,074	\$636,970	\$859,866
36	PROVISION FOR CITY INCOME TAX					
37	Net Taxable Income - City Inc. Tax		\$2,676,223	\$7,942,688	\$12,218,244	\$16,493,802
38	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
39	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
40	City Taxable Income		\$2,676,223	\$7,942,688	\$12,218,244	\$16,493,802
41	Subtract City Income Tax Credits					
42	0		\$0	\$0	\$0	\$0
43	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
44	SUMMARY OF CURRENT INCOME TAX					
45	Federal Income Tax		\$887,846	\$2,635,015	\$4,053,446	\$5,471,878
46	State Income Tax		\$139,519	\$414,074	\$636,970	\$859,866
47	City Income Tax		\$0	\$0	\$0	\$0
48	TOTAL SUMMARY OF CURRENT INCOME TAX		\$1,027,365	\$3,049,089	\$4,690,416	\$6,331,744
49	DEFERRED INCOME TAXES					
50	Deferred Income Taxes - Def. Inc. Tax.		\$26,849,103	\$26,849,103	\$26,849,103	\$26,849,103
51	Amortization of Deferred ITC		-\$327,012	-\$327,012	-\$327,012	-\$327,012
52	Amort of Excess Deferred Income Taxes		-\$86,680	-\$86,680	-\$86,680	-\$86,680
53	TOTAL DEFERRED INCOME TAXES		\$26,435,411	\$26,435,411	\$26,435,411	\$26,435,411
54	TOTAL INCOME TAX		\$27,462,776	\$29,484,500	\$31,125,827	\$32,767,155

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.50%	F Weighted Cost of Capital 9.00%	G Weighted Cost of Capital 9.50%
1	Common Stock	\$699,470,906	51.06%		4.340%	4.595%	4.850%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$670,550,386	48.94%	5.91%	2.893%	2.893%	2.893%
5	Short Term Debt	\$0	0.00%	0.87%	0.000%	0.000%	0.000%
6	Other Security- Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,370,021,292	100.00%		7.233%	7.488%	7.743%
8	PreTax Cost of Capital				9.937%	10.351%	10.765%

The Empire District Electric Company
Case No. ER-2012-0345
Test Year 12 Months Ending March 31, 2012
Update through June 30, 2012
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Update Period Adjustment	Billing Adjustment	Special Discounts	Excess Facilities Annualization	Large Customer Annualization
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential - RG	\$186,363,625	-\$1,396,117	-\$3,190	\$0	\$0	\$0
4	Commercial - CB	\$37,747,393	\$551,568	-\$3,736	\$0	\$0	\$0
5	Small Heating - SH	\$9,635,222	-\$27,756	-\$1,033	\$0	\$0	\$0
6	Total Electric Building - TEB	\$34,488,181	-\$36,468	-\$77,877	\$0	\$0	\$0
7	General Power - GP	\$77,494,211	\$1,081,634	-\$121,012	\$0	\$0	\$0
8	Large Power - LP	\$46,166,655	\$962,231	\$21,142	\$0	\$0	-\$63,329
9	Special Transmission - SC-P	\$3,178,778	\$46,422	\$0	\$342,912	\$0	\$0
10	Feed Mill - PFM	\$56,348	-\$1,654	\$0	\$0	\$0	\$0
11	Traffic Signals - MS	\$12,765	\$131	\$0	\$0	\$0	\$0
12	Municipal Lighting - SPL	\$1,962,747	\$56,075	\$0	\$0	\$0	\$0
13	Private Lighting - PL	\$4,169,285	\$13,083	\$0	\$0	\$0	\$0
14	Special Lighting - LS	\$123,209	\$6,721	-\$5	\$0	\$0	\$0
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$401,398,419	\$1,255,870	-\$185,711	\$342,912	\$0	-\$63,329
16	OTHER RATE REVENUE						
17	NM-Net Metering	-\$170	\$34	\$0	\$0	\$0	\$0
18	Excess Facilities	\$2,144,025	\$35,720	\$0	\$0	\$29,063	\$0
19	FAC	\$8,640,921	\$693,213	\$0	\$0	\$0	\$0
20	Franchise Fees	\$8,156,989	\$20,509	\$0	\$0	\$0	\$0
21	EDE-Calculated Unbilled Rev	-\$3,786,139	\$3,514,712	\$0	\$0	\$0	\$0
22	G/L Adjustment	-\$3,806	\$3,807	\$0	\$0	\$0	\$0
23	Interruptible Credits	\$0	\$0	\$0	-\$342,912	\$0	\$0
24	TOTAL OTHER RATE REVENUE	\$15,151,820	\$4,267,995	\$0	-\$342,912	\$29,063	\$0
25	TOTAL MISSOURI RATE REVENUES	\$416,550,239	\$5,523,865	-\$185,711	\$0	\$29,063	-\$63,329

The Empire District Electric Company
Case No. ER-2012-0345
Test Year 12 Months Ending March 31, 2012
Update through June 30, 2012
Rate Revenue Summary

A	B	I	J	K Adjustments		L	M	N
Line Number	Description	Annualization		Weather	365 Days	Growth	Remove Per	
		Rate Switcher Adjustment	for Rate Change	Normalization	Adjustment	Adjustment	Auditing	
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential - RG	\$0	-\$10,645	-\$939,638	-\$240,993	\$1,704,810	\$0	
4	Commercial - CB	-\$187,527	-\$13,379	-\$650,875	-\$111,274	\$342,193	\$0	
5	Small Heating - SH	\$40,840	-\$10,825	\$52,151	-\$48,751	-\$45,189	\$0	
6	Total Electric Building - TEB	-\$250,504	\$53,299	\$26,367	-\$233,030	-\$421,618	\$0	
7	General Power - GP	-\$336,975	-\$40,578	-\$806,833	-\$182,670	\$645,689	\$0	
8	Large Power - LP	\$702,625	\$4,331	\$0	-\$113,315	\$0	\$0	
9	Special Transmission - SC-P	\$0	\$0	\$0	-\$5,573	\$0	\$0	
10	Feed Mill - PFM	\$0	\$9	\$0	\$0	\$0	\$0	
11	Traffic Signals - MS	\$0	\$0	\$0	\$0	\$0	\$0	
12	Municipal Lighting - SPL	\$0	\$71	\$0	\$0	\$0	\$0	
13	Private Lighting - PL	\$0	\$1,271	\$0	\$0	\$0	\$0	
14	Special Lighting - LS	\$0	\$175	\$0	\$0	\$0	\$0	
15	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$31,541	-\$16,271	-\$2,318,827	-\$935,605	\$2,225,885	\$0	
16	OTHER RATE REVENUE							
17	NM-Net Metering	\$0	\$0	\$0	\$0	\$0	\$0	
18	Excess Facilities	\$0	\$0	\$0	\$0	\$0	\$0	
19	FAC	\$0	\$0	\$0	\$0	\$0	-\$9,334,134	
20	Franchise Fees	\$0	\$0	\$0	\$0	\$0	-\$8,177,498	
21	EDE-Calculated Unbilled Rev	\$0	\$0	\$0	\$0	\$0	\$271,427	
22	G/L Adjustment	\$0	\$0	\$0	\$0	\$0	\$13	
23	Interruptible Credits	\$0	\$0	\$0	\$0	\$0	\$0	
24	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	-\$17,240,192	
25	TOTAL MISSOURI RATE REVENUES	-\$31,541	-\$16,271	-\$2,318,827	-\$935,605	\$2,225,885	-\$17,240,192	

The Empire District Electric Company
Case No. ER-2012-0345
Test Year 12 Months Ending March 31, 2012
Update through June 30, 2012
Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>O</u>	<u>P</u>
Line Number	Description	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES		
2	RATE REVENUE BY RATE SCHEDULE		
3	Residential - RG	-\$885,773	\$185,477,852
4	Commercial - CB	-\$73,030	\$37,674,363
5	Small Heating - SH	-\$40,563	\$9,594,659
6	Total Electric Building - TEB	-\$939,831	\$33,548,350
7	General Power - GP	\$239,255	\$77,733,466
8	Large Power - LP	\$1,513,685	\$47,680,340
9	Special Transmission - SC-P	\$383,761	\$3,562,539
10	Feed Mill - PFM	-\$1,645	\$54,703
11	Traffic Signals - MS	\$131	\$12,896
12	Municipal Lighting - SPL	\$56,146	\$2,018,893
13	Private Lighting - PL	\$14,354	\$4,183,639
14	Special Lighting - LS	\$6,891	\$130,100
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$273,381	\$401,671,800
16	OTHER RATE REVENUE		
17	NM-Net Metering	\$34	-\$136
18	Excess Facilities	\$64,783	\$2,208,808
19	FAC	-\$8,640,921	\$0
20	Franchise Fees	-\$8,156,989	\$0
21	EDE-Calculated Unbilled Rev	\$3,786,139	\$0
22	G/L Adjustment	\$3,820	\$14
23	Interruptible Credits	-\$342,912	-\$342,912
24	TOTAL OTHER RATE REVENUE	-\$13,286,046	\$1,865,774
25	TOTAL MISSOURI RATE REVENUES	-\$13,012,665	\$403,537,574