Exhibit No.:	
Issue:	*Accounting Schedules*
Witness:	*MoPSC Auditors*
Sponsoring Party:	*MoPSC Staff*
Type of Exhibit:	*Accounting Schedules*
Case No.:	*ER-2008-0093*
Date Prepared:	*February 22, 2008*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2008-0093

Jefferson City, Missouri
February 2008

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Revenue Requirement

Line		8.22% Return	8.51% Return	8.80% Return
	(A)	(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	$ 670,433,463	$ 670,433,463	$ 670,433,463
2	Rate of Return	8.22%	8.51%	8.80%
3	Net Operating Income Requirement	$ 55,109,631	$ 57,053,888	$ 58,998,145
4	Net Income Available (Sch 9)	$ 50,586,395	$ 50,586,395	$ 50,586,395
5	Additional NOIBT Needed	$ 4,523,236	$ 6,467,493	$ 8,411,750
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	$ 21,346,652	$ 22,511,243	$ 23,675,833
8	Test Year Current Income Tax	$ 18,637,280	$ 18,637,280	$ 18,637,280
9	Additional Current Tax Required	$ 2,709,372	$ 3,873,963	$ 5,038,553
10	Required Deferred ITC	$ 0	$ 0	$ 0
11	Test Year Deferred ITC	$ 0	$ 0	$ 0
12	Additional Deferred ITC Required	$ 0	$ 0	$ 0
13	Total Additional Tax Required	$ 2,709,372	$ 3,873,963	$ 5,038,553
14	Gross Revenue Requirement	$ 7,232,608	$ 10,341,456	$ 13,450,303

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$1,209,943,562
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 423,701,916

3	Net Plant in Service	$ 786,241,646
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	$ 3,456,032
5	Materials and Supplies-Exempt	22,042,274
6	Prepayments	2,683,996
7	Prepaid Pension Asset	10,891,087
8	FAS 87 Regulatory Asset Tracker	421,140
9	Customer Demand Program	42,789
10	Deferred 2007 Ice Storm	0
11	Fuel Inventory	5,708,838
12	FAS 106 Regulatory Asset Tracker	(2,027,939)
13	Gas Storage Inventory	323,677
	Subtract from Net Plant	
14	Federal Tax Offset 13.4061 %	$ 2,461,205
15	State Tax Offset 5.1047 %	152,519
16	City Tax Offset 0.0000 %	0
17	Interest Expense Offset 11.6006 %	2,768,765
18	Amortization of Electric Plant	5,969,945
19	Customer Advances for Construction	8,565,886
20	Customer Deposits	7,198,423
21	Regulatory Plan Amort ER-2006-0315	10,469,228
22	Deferred Income Taxes-Depreciation	121,289,106
23	Unused ELIP Funds	475,000

24	Total Rate Base	$ 670,433,463
		=============

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Intangible Plant						
1	301.000	Organization	$ 29,940	$ 0	86.3000	$ 0	P-1	$ 25,838
2	302.000	Franchises & Consents	1,079,798	0	86.3000	0	P-2	931,866
3	303.000	Miscellaneous Intangible Plant	10,486,411	0	86.3000	0	P-3	9,049,773
4		Total	$ 11,596,149	$ 0		$ 0		$ 10,007,477
		Production - Riverton - Steam						
5	310.200	Land & Land Rights	$ 400,992	$ 0	82.9700	$ 0	P-9	$ 332,703
6	311.200	Structures & Improvements	10,526,315	0	82.9700	0	P-5	8,733,684
7	312.200	Boiler Plant Equipment	23,083,676	0	82.9700	0	P-6	19,152,526
8	314.200	Turbogenerator Units	6,540,511	0	82.9700	0	P-7	5,426,662
9	315.200	Accessory Electric Equipment	1,161,173	0	82.9700	0	P-8	963,425
10	316.200	Miscellaneous Power Plant Equipment	1,015,217	0	82.9700	0	P-9	842,326
11		Total	$ 42,727,884	$ 0		$ 0		$ 35,451,326
		Production - Asbury - Steam						
12	310.000	Land & Land Rights	$ 438,622	$ 0	82.9700	$ 0	P-10	$ 363,925
13	311.300	Structures & Improvements	13,649,252	0	82.9700	0	P-11	11,324,784
14	312.300	Boiler Plant Equipment	72,566,457	0	82.9700	0	P-12	60,208,389
15	312.700	Unit Train	0	0	82.9700	0	P-13	0
16	314.300	Turbogenerator Units	21,824,427	0	82.9700	0	P-14	18,107,727
17	315.300	Accessory Electric Equipment	2,381,984	0	82.9700	0	P-15	1,976,332
18	316.300	Miscellaneous Power Plant Equipment	1,999,189	0	82.9700	0	P-16	1,658,727
19		Total	$ 112,859,931	$ 0		$ 0		$ 93,639,884
		Production - Iatan - Steam						
20	310.600	Land & Land Rights	$ 122,418	$ 0	82.9700	$ 0	P-17	$ 101,570
21	311.600	Sructures & Improvements	3,833,156	0	82.9700	0	P-18	3,180,370
22	312.600	Boiler Plant Equipment	30,463,161	0	82.9700	0	P-19	25,275,285
23	312.500	Unit Train	329,293	0	82.2100	0	P-20	270,712
24	314.600	Turbogenerator Units	7,821,341	0	82.9700	0	P-21	6,489,367
25	315.600	Accessory Electric Equipment	4,896,007	0	82.9700	0	P-22	4,062,217
26	316.600	Miscellaneous Power Plant Equipment	813,827	0	82.9700	0	P-23	675,232
27		Total	$ 48,279,203	$ 0		$ 0		$ 40,054,753

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Production - Ozark Beach - Hydro						
28	330.300	Land & Land Rights	$ 226,488	$ 0	82.9700	$ 0	P-24	$ 187,917
29	331.300	Structures & Improvements	564,688	0	82.9700	0	P-25	468,522
30	332.300	Reservoirs, Dams, & Waterways	1,450,298	0	82.9700	0	P-26	1,203,312
31	333.300	Water Wheels, Turbines & Generators	1,611,159	0	82.9700	0	P-27	1,336,779
32	334.300	Accessory Electric Equipment	812,324	0	82.9700	0	P-28	673,985
33	335.300	Miscellaneous Power Plant Equipment	366,646	0	82.9700	0	P-29	304,206
34		Total	$ 5,031,603	$ 0		$ 0		$ 4,174,721
		Production - Riverton - CT						
35	340.200	Land & Land Rights	$ 0	$ 0	82.9700	$ 0	P-30	$ 0
36	341.200	Structures & Improvements	2,532,232	0	82.9700	0	P-31	2,100,993
37	342.200	Fuel Holders, Producers, & Access.	538,099	0	82.9700	0	P-32	446,461
38	343.200	Prime Movers	17,515,081	0	82.9700	0	P-33	14,532,263
39	344.200	Generators	20,599,405	0	82.9700	0	P-34	17,091,326
40	345.200	Accessory Electric Equipment	10,283,373	0	82.9700	0	P-35	8,532,115
41	346.200	Miscellaneous Power Plant Equipment	85,325	0	82.9700	0	P-36	70,794
42		Total	$ 51,553,515	$ 0		$ 0		$ 42,773,952
		Production - Energy Center - CT						
43	340.300	Land & Land Rights	$ 163,097	$ 0	82.9700	$ 0	P-37	$ 135,322
44	341.300	Structures & Improvements	3,067,040	0	82.9700	0	P-38	2,544,723
45	342.300	Fuel Holders, Producers, & Access.	3,927,872	0	82.9700	0	P-39	3,258,955
46	343.300	Prime Movers	72,367,253	0	82.9700	0	P-40	60,043,110
47	344.300	Generators	5,033,117	0	82.9700	0	P-41	4,175,977
48	345.300	Accessory Electric Equipment	3,788,529	0	82.9700	0	P-42	3,143,343
49	346.300	Miscellaneous Power Plant Equipment	2,483,530	0	82.9700	0	P-43	2,060,585
50		Total	$ 90,830,438	$ 0		$ 0		$ 75,362,015

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Production - State Line - CT						
51	340.800	Land & Land Rights	$ 494,672	$ 0	82.9700	$ 0	P-1	$ 410,429
52	341.800	Structures & Improvements	4,133,564	0	82.9700	0	P-45	3,429,618
53	342.800	Fuel Holders, Producers, & Access.	5,560,642	0	82.9700	0	P-46	4,613,665
54	343.800	Prime Movers	40,426,946	0	82.9700	0	P-47	33,542,237
55	344.800	Generators	11,268,284	0	82.9700	0	P-48	9,349,295
56	345.800	Accessory Electric Equipment	3,710,093	0	82.9700	0	P-49	3,078,264
57	346.800	Miscellaneous Power Plant Equipment	547,315	0	82.9700	0	P-50	454,107
58		Total	$ 66,141,516	$ 0		$ 0		$ 54,877,615
		Production - State Line - CC						
59	341.100	Structures & Improvements	$ 6,607,042	$ 0	82.9700	$ 0	P-51	$ 5,481,863
60	342.100	Fuel Holders, Producers, & Access.	8,600,066	0	82.9700	0	P-52	7,135,475
61	343.100	Prime Movers	85,102,992	0	82.9700	0	P-53	70,609,952
62	344.100	Generators	23,467,195	0	82.9700	0	P-54	19,470,732
63	345.100	Accessory Electric Equipment	7,782,697	0	82.9700	0	P-55	6,457,304
64	346.100	Miscellaneous Power Plant Equipment	136,898	0	82.9700	0	P-56	113,584
65		Total	$ 131,696,890	$ 0		$ 0		$ 109,268,910
		Transmission Plant						
66	350.000	Land & Land Rights	$ 8,728,924	$ 0	82.9700	$ 0	P-57	$ 7,242,388
67	352.000	Structures & Improvements	2,510,404	0	82.9700	0	P-58	2,082,882
68	352.100	Structures & Improvements - Iatan	23,013	0	82.9700	0	P-59	19,094
69	353.000	Station Equipment	91,537,519	0	82.9700	0	P-60	75,948,680
70	353.100	Station Equipment - Iatan	766,369	0	82.9700	0	P-61	635,856
71	354.000	Towers & Fixtures	799,508	0	82.9700	0	P-62	663,352
72	355.000	Poles & Fixtures	33,001,662	0	82.9700	0	P-63	27,381,479
73	356.000	Overhead Conductors & Devices	54,227,912	0	82.9700	0	P-64	44,992,899
74		Total	$ 191,595,311	$ 0		$ 0		$ 158,966,630

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Distribution Plant						
75	360.000	Land & Land Rights	$ 2,388,793	$ 0	90.2006	$ 0	P-65	$ 2,154,706
76	361.000	Structures & Improvements	9,198,179	0	90.2006	0	P-66	8,296,813
77	362.000	Station Equipment	65,306,159	0	90.2006	0	P-67	58,906,547
78	364.000	Poles, Towers & Fixtures	141,018,444	0	90.2006	0	P-68	127,199,483
79	365.000	Overhead Conductors & Devices	120,762,814	0	90.2006	0	P-69	108,928,783
80	366.000	Underground Conduit	21,906,563	0	90.2006	0	P-70	19,759,851
81	367.000	Underground Conductors & Devices	52,830,202	0	90.2006	0	P-71	47,653,159
82	368.000	Line Transformers	81,014,854	0	90.2006	0	P-72	73,075,884
83	369.000	Services	57,385,484	0	90.2006	0	P-73	51,762,051
84	370.000	Meters	18,035,457	0	90.2006	0	P-74	16,268,090
85	371.000	Installation On Customers' Premises	14,247,558	0	90.2006	0	P-75	12,851,383
86	373.000	Street Lighting & Signal Systems	12,150,417	0	90.2006	0	P-76	10,959,749
87		Total	$ 596,244,924	$ 0		$ 0		$ 537,816,499
		General Plant						
88	389.000	Land & Land Rights	$ 679,466	$ (40,338)	86.3000	$ 0	P-77	$ 551,567
89	390.000	Structures & Improvements	9,358,266	(628,466)	86.3000	0	P-78	7,533,817
90	391.000	Office Furniture & Equipment	3,478,033	(208,874)	86.3000	0	P-79	2,821,284
91	391.100	Computer Equipment	11,927,492	(415,288)	86.3000	0	P-80	9,935,032
92	392.000	Transportation Equipment	6,961,818	0	86.3000	0	P-81	6,008,049
93	393.000	Stores Equipment	348,132	0	86.3000	0	P-82	300,438
94	394.000	Tools, Shop, & Garage Equipment	3,695,383	0	86.3000	0	P-83	3,189,116
95	395.000	Laboratory Equipment	937,823	0	86.3000	0	P-84	809,341
96	396.000	Power Operated Equipment	10,744,939	0	86.3000	0	P-85	9,272,882
97	397.000	Communication Equipment	8,493,747	(410,260)	86.3000	0	P-86	6,976,049
98	398.000	Miscellaneous Equipment	185,442	(9,075)	86.3000	0	P-87	152,205
99		Total	$ 56,810,541	$ (1,712,301)		$ 0		$ 47,549,780
100		Total Plant In Service	$1,405,367,905	$ (1,712,301)		$ 0		$1,209,943,562

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Total Plant

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Land & Land Rights	P-77	$	(40,338)	
1.	Adjustment to exclude gas portion (Mapeka)		$	(40,338)	
	Structures & Improvements	P-78	$	(628,466)	
1.	Adjustment to exclude gas portion (Mapeka)		$	(628,466)	
	Office Furniture & Equipment	P-79	$	(208,874)	
1.	Adjustment to exclude gas portion (Mapeka)		$	(208,874)	
	Computer Equipment	P-80	$	(415,288)	
1.	Adjustment to exclude gas portion (Mapeka)		$	(415,288)	
	Communication Equipment	P-86	$	(410,260)	
1.	Adjustment to exclude gas portion (Mapeka)		$	(410,260)	
	Miscellaneous Equipment	P-87	$	(9,075)	
1.	Adjustment to exclude gas portion (Mapeka)		$	(9,075)	

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization	$ 25,838	0.0000	$ 0
2	302.000	Franchises & Consents	931,866	0.0000	0
3	303.000	Miscellaneous Intangible Plant	9,049,773	0.0000	0
4		Total	$ 10,007,477		$ 0
		Production - Riverton - Steam			
5	310.200	Land & Land Rights	$ 332,703	0.0000	$ 0
6	311.200	Structures & Improvements	8,733,684	1.0500	91,704
7	312.200	Boiler Plant Equipment	19,152,526	1.8600	356,237
8	314.200	Turbogenerator Units	5,426,662	1.5900	86,284
9	315.200	Accessory Electric Equipment	963,425	1.7900	17,245
10	316.200	Miscellaneous Power Plant Equipment	842,326	1.9600	16,510
11		Total	$ 35,451,326		$ 567,980
		Production - Asbury - Steam			
12	310.000	Land & Land Rights	$ 363,925	0.0000	$ 0
13	311.300	Structures & Improvements	11,324,784	1.0600	120,043
14	312.300	Boiler Plant Equipment	60,208,389	1.8700	1,125,897
15	312.700	Unit Train	0	0.0000	0
16	314.300	Turbogenerator Units	18,107,727	1.6000	289,724
17	315.300	Accessory Electric Equipment	1,976,332	1.7900	35,376
18	316.300	Miscellaneous Power Plant Equipment	1,658,727	1.9500	32,345
19		Total	$ 93,639,884		$ 1,603,385
		Production - Iatan - Steam			
20	310.600	Land & Land Rights	$ 101,570	0.0000	$ 0
21	311.600	Sructures & Improvements	3,180,370	1.0600	33,712
22	312.600	Boiler Plant Equipment	25,275,285	1.8900	477,703
23	312.500	Unit Train	270,712	0.0000	0
24	314.600	Turbogenerator Units	6,489,367	1.6200	105,128
25	315.600	Accessory Electric Equipment	4,062,217	1.8100	73,526
26	316.600	Miscellaneous Power Plant Equipment	675,232	1.9500	13,167
27		Total	$ 40,054,753		$ 703,236

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Production - Ozark Beach - Hydro			
28	330.300	Land & Land Rights	$ 187,917	0.0000	$ 0
29	331.300	Structures & Improvements	468,522	1.6600	7,777
30	332.300	Reservoirs, Dams, & Waterways	1,203,312	1.6700	20,095
31	333.300	Water Wheels, Turbines & Generators	1,336,779	1.4700	19,651
32	334.300	Accessory Electric Equipment	673,985	1.4400	9,705
33	335.300	Miscellaneous Power Plant Equipment	304,206	2.4400	7,423
34		Total	$ 4,174,721		$ 64,651
		Production - Riverton - CT			
35	340.200	Land & Land Rights	$ 0	0.0000	$ 0
36	341.200	Structures & Improvements	2,100,993	1.8200	38,238
37	342.200	Fuel Holders, Producers, & Access.	446,461	3.8500	17,189
38	343.200	Prime Movers	14,532,263	1.9200	279,019
39	344.200	Generators	17,091,326	1.8200	311,062
40	345.200	Accessory Electric Equipment	8,532,115	3.5700	304,597
41	346.200	Miscellaneous Power Plant Equipment	70,794	4.0000	2,832
42		Total	$ 42,773,952		$ 952,937
		Production - Energy Center - CT			
43	340.300	Land & Land Rights	$ 135,322	0.0000	$ 0
44	341.300	Structures & Improvements	2,544,723	1.8200	46,314
45	342.300	Fuel Holders, Producers, & Access.	3,258,955	3.8500	125,470
46	343.300	Prime Movers	60,043,110	1.9200	1,152,828
47	344.300	Generators	4,175,977	1.8200	76,003
48	345.300	Accessory Electric Equipment	3,143,343	3.5700	112,217
49	346.300	Miscellaneous Power Plant Equipment	2,060,585	4.0000	82,423
50		Total	$ 75,362,015		$ 1,595,255

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Production - State Line - CT			
51	340.800	Land & Land Rights	$ 410,429	0.0000	$ 0
52	341.800	Structures & Improvements	3,429,618	1.8200	62,419
53	342.800	Fuel Holders, Producers, & Access.	4,613,665	3.8500	177,626
54	343.800	Prime Movers	33,542,237	1.9300	647,365
55	344.800	Generators	9,349,295	1.8200	170,157
56	345.800	Accessory Electric Equipment	3,078,264	3.5700	109,894
57	346.800	Miscellaneous Power Plant Equipment	454,107	3.9900	18,119
58		Total	$ 54,877,615		$ 1,185,580
		Production - State Line - CC			
59	341.100	Structures & Improvements	$ 5,481,863	2.8600	$ 156,781
60	342.100	Fuel Holders, Producers, & Access.	7,135,475	2.8600	204,075
61	343.100	Prime Movers	70,609,952	2.8600	2,019,445
62	344.100	Generators	19,470,732	2.8600	556,863
63	345.100	Accessory Electric Equipment	6,457,304	2.8600	184,679
64	346.100	Miscellaneous Power Plant Equipment	113,584	2.8500	3,237
65		Total	$ 109,268,910		$ 3,125,080
		Transmission Plant			
66	350.000	Land & Land Rights	$ 7,242,388	0.0000	$ 0
67	352.000	Structures & Improvements	2,082,882	2.0900	43,532
68	352.100	Structures & Improvements - Iatan	19,094	2.0900	399
69	353.000	Station Equipment	75,948,680	2.2000	1,670,871
70	353.100	Station Equipment - Iatan	635,856	2.2000	13,989
71	354.000	Towers & Fixtures	663,352	1.9200	12,736
72	355.000	Poles & Fixtures	27,381,479	3.3300	911,803
73	356.000	Overhead Conductors & Devices	44,992,899	2.1500	967,347
74		Total	$ 158,966,630		$ 3,620,677

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	Distribution Plant				
75	360.000	Land & Land Rights	$ 2,154,706	0.0000	$ 0
76	361.000	Structures & Improvements	8,296,813	2.0800	172,574
77	362.000	Station Equipment	58,906,547	1.8900	1,113,334
78	364.000	Poles, Towers & Fixtures	127,199,483	4.3500	5,533,178
79	365.000	Overhead Conductors & Devices	108,928,783	3.7700	4,106,615
80	366.000	Underground Conduit	19,759,851	3.9200	774,586
81	367.000	Underground Conductors & Devices	47,653,159	3.5900	1,710,748
82	368.000	Line Transformers	73,075,884	2.7800	2,031,510
83	369.000	Services	51,762,051	5.0000	2,588,103
84	370.000	Meters	16,268,090	2.2700	369,286
85	371.000	Installation On Customers' Premises	12,851,383	5.8000	745,380
86	373.000	Street Lighting & Signal Systems	10,959,749	3.1300	343,040
87		Total	$ 537,816,499		$ 19,488,354
	General Plant				
88	389.000	Land & Land Rights	$ 551,567	0.0000	$ 0
89	390.000	Structures & Improvements	7,533,817	2.7500	207,180
90	391.000	Office Furniture & Equipment	2,821,284	5.0000	141,064
91	391.100	Computer Equipment	9,935,032	10.0000	993,503
92	392.000	Transportation Equipment	6,008,049	7.0800	425,370
93	393.000	Stores Equipment	300,438	3.1700	9,524
94	394.000	Tools, Shop, & Garage Equipment	3,189,116	4.5000	143,510
95	395.000	Laboratory Equipment	809,341	2.6300	21,286
96	396.000	Power Operated Equipment	9,272,882	6.3300	586,973
97	397.000	Communication Equipment	6,976,049	4.0000	279,042
98	398.000	Miscellaneous Equipment	152,205	4.5500	6,925
99		Total	$ 47,549,780		$ 2,814,377
100		Total Depreciation Expense	$1,209,943,562		$ 35,721,512

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Intangible Plant						
1	301.000	Organization	$ 0	$ 0	86.3000	$ 0		$ 0
2	302.000	Franchises & Consents	0	0	86.3000	0		0
3	303.000	Miscellaneous Intangible Plant	0	0	86.3000	0		0
4		Total	$ 0	$ 0		$ 0		$ 0
		Production - Riverton - Steam						
5	311.200	Structures & Improvements	$ 2,894,467	$ 0	82.9700	$ 0	R-4	$ 2,401,539
6	312.200	Boiler Plant Equipment	16,249,358	0	82.9700	0	R-5	13,482,092
7	314.200	Turbogenerator Units	6,557,681	0	82.9700	0	R-6	5,440,908
8	315.200	Accessory Electric Equipment	1,287,707	0	82.9700	0	R-7	1,068,410
9	316.200	Miscellaneous Power Plant Equipment	722,527	0	82.9700	0	R-8	599,481
10		Total	$ 27,711,740	$ 0		$ 0		$ 22,992,430
		Productioon - Asbury - Steam						
11	311.300	Structures & Improvements	$ 3,640,256	$ 0	82.9700	$ 0	R-9	$ 3,020,320
12	312.300	Boiler Plant Equipment	19,926,097	0	82.9700	0	R-10	16,532,683
13	312.700	Unit Train	5,594	0	82.9700	0	R-11	4,641
14	314.300	Turbogenerator Units	9,068,143	0	82.9700	0	R-12	7,523,838
15	315.300	Accessory Electric Equipment	1,916,931	0	82.9700	0	R-13	1,590,478
16	316.300	Miscellaneous Power Plant Equipment	893,007	0	82.9700	0	R-14	740,928
17		Total	$ 35,450,028	$ 0		$ 0		$ 29,412,888
		Production - Iatan - Steam						
18	311.600	Structures & Improvements	$ 2,354,516	$ 0	82.9700	$ 0	R-15	$ 1,953,542
19	312.600	Boiler Plant Equipment	23,944,013	0	82.9700	0	R-16	19,866,348
20	312.500	Unit Train	0	0	82.2100	0	R-17	0
21	314.600	Turbogenerator Units	5,096,299	0	82.9700	0	R-18	4,228,399
22	315.600	Accessory Electric Equipment	1,752,250	0	82.9700	0	R-19	1,453,842
23	316.600	Miscellaneous Power Plant Equipment	391,563	0	82.9700	0	R-20	324,880
24		Total	$ 33,538,641	$ 0		$ 0		$ 27,827,011

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Production - Ozark Beach - Hydro						
25	331.300	Structures & Improvements	$ 248,644	$ 0	82.9700	$ 0	R-21	$ 206,300
26	332.300	Reservoirs, Dams, & Waterways	1,346,998	0	82.9700	0	R-22	1,117,604
27	333.300	Water Wheels, Turbines & Generators	410,246	0	82.9700	0	R-23	340,381
28	334.300	Accessory Electric Equipment	200,104	0	82.9700	0	R-24	166,026
29	335.300	Miscellaneous Power Plant Equipment	166,079	0	82.9700	0	R-25	137,796
30		Total	$ 2,372,071	$ 0		$ 0		$ 1,968,107
		Production - Riverton - CT						
31	341.200	Structures & Improvements	$ 161,271	$ 0	82.9700	$ 0	R-26	$ 133,807
32	342.200	Fuel Holders, Producers, & Access.	85,572	0	82.9700	0	R-27	70,999
33	343.200	Prime Movers	5,760,724	0	82.9700	0	R-28	4,779,673
34	344.200	Generators	878,790	0	82.9700	0	R-29	729,132
35	345.200	Accessory Electric Equipment	425,320	0	82.9700	0	R-30	352,888
36	346.200	Miscellaneous Power Plant Equipment	73,651	0	82.9700	0	R-31	61,108
37		Total	$ 7,385,328	$ 0		$ 0		$ 6,127,607
		Production - Energy Center - CT						
38	341.000	Structures & Improvements	$ 1,716,359	$ 0	82.9700	$ 0	R-32	$ 1,424,063
39	342.300	Fuel Holders, Producers, & Access.	1,563,875	0	82.9700	0	R-33	1,297,547
40	343.300	Prime Movers	14,227,116	0	82.9700	0	R-34	11,804,238
41	344.300	Generators	6,732,844	0	82.9700	0	R-35	5,586,241
42	345.300	Accessory Electric Equipment	819,571	0	82.9700	0	R-36	679,998
43	346.300	Miscellaneous Power Plant Equipment	3,276,245	0	82.9700	0	R-37	2,718,300
44		Total	$ 28,336,010	$ 0		$ 0		$ 23,510,387
		Production - State Line - CT						
45	341.800	Structures & Improvements	$ 1,152,268	$ 0	82.9700	$ 0	R-38	$ 956,037
46	342.800	Fuel Holders, Producers, & Access.	1,228,373	0	82.9700	0	R-39	1,019,181
47	343.800	Prime Movers	11,030,755	0	82.9700	0	R-40	9,152,217
48	344.800	Generators	3,241,584	0	82.9700	0	R-41	2,689,542
49	345.800	Accessory Electric Equipment	987,092	0	82.9700	0	R-42	818,990
50	346.800	Miscellaneous Power Plant Equipment	163,645	0	82.9700	0	R-43	135,776
51		Total	$ 17,803,717	$ 0		$ 0		$ 14,771,743

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Production - State Line - CC						
52	341.100	Structures & Improvements	$ 1,192,974	$ 0	82.9700	$ 0	R-44	$ 989,811
53	342.100	Fuel Holders, Producers, & Access.	1,428,700	0	82.9700	0	R-45	1,185,392
54	343.100	Prime Movers	14,985,479	0	82.9700	0	R-46	12,433,452
55	344.100	Generators	4,151,999	0	82.9700	0	R-47	3,444,914
56	345.100	Accessory Electric Equipment	1,384,841	0	82.9700	0	R-48	1,149,003
57	346.100	Miscellaneous Power Plant Equipment	13,785	0	82.9700	0	R-49	11,437
58		Total	$ 23,157,778	$ 0		$ 0		$ 19,214,009
		Transmission Plant						
59	352.000	Structures & Improvements	$ 982,587	$ 0	82.9700	$ 0	R-50	$ 815,252
60	352.100	Structures & Improvements - Iatan	21,698	0	82.9700	0	R-51	18,003
61	353.000	Station Equipment	29,382,810	0	82.9700	0	R-52	24,378,917
62	353.100	Station Equipment - Iatan	418,762	0	82.9700	0	R-53	347,447
63	354.000	Towers & Fixtures	743,101	0	82.9700	0	R-54	616,551
64	355.000	Poles & Fixtures	12,845,523	0	82.9700	0	R-55	10,657,930
65	356.000	Overhead Conductors & Devices	15,749,159	0	82.9700	0	R-56	13,067,077
66		Total	$ 60,143,640	$ 0		$ 0		$ 49,901,177
		Distribution Plant						
67	362.000	Station Equipment	$ 25,232,395	$ 0	90.2006	$ 0	R-58	$ 22,759,772
68	364.000	Poles, Towers & Fixtures	52,317,280	0	90.2006	0	R-59	47,190,500
69	365.000	Overhead Conductors & Devices	44,219,496	0	90.2006	0	R-60	39,886,251
70	366.000	Underground Conduit	7,469,669	0	90.2006	0	R-61	6,737,686
71	367.000	Underground Conductors & Devices	15,737,833	0	90.2006	0	R-62	14,195,620
72	368.000	Line Transformers	27,931,125	0	90.2006	0	R-63	25,194,042
73	369.000	Services	27,809,834	0	90.2006	0	R-64	25,084,637
74	370.000	Meters	6,459,163	0	90.2006	0	R-65	5,826,204
75	371.000	Installation On Customers' Premises	7,958,206	0	90.2006	0	R-66	7,178,350
76	361.000	Structures & Improvements	3,386,830	0	90.2006	0	R-57	3,054,941
77	373.000	Street Lighting & Signal Systems	4,814,282	0	90.2006	0	R-67	4,342,511
78		Total	$ 223,336,113	$ 0		$ 0		$ 201,450,514

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		General Plant						
79	390.000	Structures & Improvements	$ 5,493,556	$ (368,916)	86.3000	$ 0	R-68	$ 4,422,564
80	391.000	Office Furniture & Equipment	1,955,182	(117,517)	86.3000	0	R-69	1,585,905
81	391.000	Computer Equipment	4,565,991	(155,795)	86.3000	0	R-70	3,805,999
82	392.000	Transportation Equipment	6,063,667	0	86.3000	0	R-71	5,232,945
83	393.000	Stores Equipment	268,448	0	86.3000	0	R-72	231,671
84	394.000	Tools, Shop, & Garage Equipment	1,922,088	0	86.3000	0	R-73	1,658,762
85	395.000	Laboratory Equipment	641,007	0	86.3000	0	R-74	553,189
86	396.000	Power Operated Equipment	6,288,320	0	86.3000	0	R-75	5,426,820
87	397.000	Communication Equipment	4,259,749	(183,960)	86.3000	0	R-76	3,517,406
88	398.000	Miscellaneous Equipment	110,607	(5,413)	86.3000	0	R-77	90,782
89		Total	$ 31,568,615	$ (831,601)		$ 0		$ 26,526,043
90		Total Depreciation Reserve	$ 490,803,681	$ (831,601)		$ 0		$ 423,701,916

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-68	$ (368,916)	
1.	Adjustment to remove accumulated depreciation related to the gas portion (Mapeka)		$ (368,916)	
	Office Furniture & Equipment	R-69	$ (117,517)	
1.	Adjustment to remove accumulated depreciation related to the gas portion (Mapeka)		$ (117,517)	
	Computer Equipment	R-70	$ (155,795)	
1.	Adjustment to remove accumulated depreciation related to gas portion (Mapeka)		$ (155,795)	
	Communication Equipment	R-76	$ (183,960)	
1.	Adjustment to remove accumulated depreciation related to gas portion (Mapeka)		$ (183,960)	
	Miscellaneous Equipment	R-77	$ (5,413)	
1.	Adjustment to remove accumulated depreciation related to gas portion (Mapeka)		$ (5,413)	

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 22,647,659	41.4179	26.5213	14.8966	0.040813	$ 924,319
2	Fuel - Coal	34,650,524	41.4179	29.2048	12.2131	0.033461	1,159,441
3	Fuel - Gas	65,887,408	41.4179	39.1081	2.3098	0.006328	416,936
4	Fuel - Oil	101,020	41.4179	57.6720	(16.2541)	(0.044532)	(4,499)
5	Purchased Power	48,522,113	41.4179	36.4470	4.9709	0.013619	660,823
6	Payroll Expense	32,690,131	41.4179	10.5000	30.9179	0.084707	2,769,083
7	Federal Income Tax Withheld	4,354,796	41.4179	11.5000	29.9179	0.081967	356,950
8	State Income Tax Withheld	1,293,059	41.4179	11.5000	29.9179	0.081967	105,988
9	FICA Tax Withheld	2,121,353	41.4179	11.5000	29.9179	0.081967	173,881
10	Medical Care Expense	3,183,988	41.4179	(12.2900)	53.7079	0.147145	468,508
11	Employee 401K	1,817,598	41.4179	11.5000	29.9179	0.081967	148,983
12	Employers 401K	663,202	41.4179	53.0435	(11.6256)	(0.031851)	(21,124)
13	Vacation Expense	131,811	41.4179	365.0000	(323.5821)	(0.886526)	(116,854)
14	Total Operation and Maintenance Expense	$ 218,064,662					$ 7,042,435
	Taxes						
15	Employers FICA Tax	$ 2,121,353	41.4179	11.5000	29.9179	0.081967	$ 173,881
16	Federal Unemployment Tax	24,726	41.4179	75.1217	(33.7038)	(0.092339)	(2,283)
17	State Unemployment	56,184	41.4179	70.9517	(29.5338)	(0.080915)	(4,546)
18	Property Taxes	10,045,017	41.4179	182.5000	(141.0821)	(0.386526)	(3,882,660)
19	Gross Receipts Taxes	297,788	21.9279	20.5300	1.3979	0.003830	1,141
20	Sales & Use Taxes	10,052,792	21.9279	22.1911	(0.2632)	(0.000721)	(7,248)
21	Corporate Franchise	415,321	41.4179	(77.5000)	118.9179	0.325802	135,312
22	Total Taxes	$ 23,013,181					$ (3,586,403)
23	Total Cash Working Capital Req						$ 3,456,032

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Operating Revenues						
1		Revenues from System Saless	$ 326,066,219	$ 0	100.0000	$ 3,985,944	S-1	$ 330,052,163
2		Sale for resale - off-system	12,683,632	565,109	100.0000	0	S-85	13,248,741
3		Other operating revenue	3,020,607	0	100.0000	(10,469)	S-87	3,010,138
4		Total	$ 341,770,458	$ 565,109		$ 3,975,475		$ 346,311,042
		Operation & Maintenance Expense						
5	500.000	Prod Oper Supr & Engineering	$ 1,702,422	$ 1,399	82.9700	$ 0	S-2	$ 1,413,660
6	501.000	Production Fuel Expense	37,827,059	2,761,484	82.7800	0	S-3	33,599,196
7	502.000	Production Purchased Power	1,719,642	2,141	82.7800	0	S-4	1,425,292
8	505.000	Production Electric Expesne	1,179,366	1,310	82.9700	0	S-5	979,607
9	506.000	Prod Miscl Steam Power Expense	744,229	403	82.9700	0	S-6	617,821
10	507.000	Production - Rents	(592)	0	82.9700	0		(491)
11	510.000	Prod - Maint Supr & Eng	425,282	4,377	82.7800	0	S-7	355,672
12	511.000	Production Maint of Structures	552,003	(8,070)	82.9700	0	S-8	451,301
13	512.000	Production Boiler Maintenance	3,149,334	535,744	82.7800	0	S-9	3,050,508
14	513.000	Production Maint of Electric Plant	844,330	521,716	82.7800	0	S-10	1,130,813
15	514.000	Prod Maint of Miscl Steam Plant	330,062	18,096	82.9700	0	S-11	288,867
16	535.000	Prod Hydraulic Pwr Oper Suprv & Eng	52,662	92	82.9700	0	S-12	43,770
17	536.000	Production Water for Power Hydro	22,479	0	82.7800	0		18,608
18	537.000	Production Other Hydraulic Expense	13,817	25	82.9700	0	S-13	11,485
19	538.000	Prod Hydraulic Electric Expense	31,864	43	82.9700	0	S-14	26,473
20	539.000	Prod Miscl Hydraulic Generation Exp	282,336	226	82.9700	0	S-15	234,442
21	540.000	Production Hydraulic Rent Expense	0	0	82.9700	0		0
22	541.000	Prod Hydraulic Maint Suprv & Eng	54,296	92	82.9700	0	S-16	45,126
23	542.000	Prod Hydraulic Maint of Structures	33,673	3,481	82.9700	0	S-17	30,827
24	543.000	Prod Maint Reservoirs, Dam & Wtrwy	30,836	2,398	82.9700	0	S-18	27,574
25	544.000	Prod Hydraulic Maint of Elect Plant	18,353	1,709	82.9700	0	S-19	16,645
26	545.000	Prod Maint of Miscl Hydraulic Plant	19,276	1,822	82.9700	0	S-20	17,505
27	546.000	Prod Combustion Turb Oper Suprv Eng	338,291	891	82.9700	0	S-21	281,419
28	547.000	Production Combustion Turbine Fuel	59,877,519	6,972,296	82.7800	0	S-22	55,338,277
29	548.000	Prod Comb Turb Generation Exp	1,280,632	(27,983)	82.9700	0	S-23	1,039,323
30	549.000	Prod Miscl Power Generation Exp	760,590	635	82.9700	0	S-24	631,588
31	566.000	Misc Transmission Expense	386,493	458	82.9700	0	S-25	321,053
32	551.000	Prod Combust Turb Maint Suprv & Eng	345,071	72,364	82.9700	0	S-26	346,346
33	552.000	Prod Comb Turb Maint of Structures	98,377	16,192	82.9700	0	S-27	95,058
34	553.000	Prod Maint of Gen & Eectric Plant	4,723,056	(747,898)	82.9700	0	S-28	3,298,189
35	554.000	Prod Maint Misl Other Gen Power Plt	435,672	399,154	82.9700	0	S-29	692,655
36	555.000	Purchased Power	72,127,063	3,928,414	82.7800	0	S-30	62,958,724

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
37	556.000	Oth Pwr Supply Syst Contr Load Disp	1,652,643	2,036	82.9700	0	S-31	1,372,887
38	557.000	Purch Power Other Power Supply Exp	195,280	251	82.9700	0	S-32	162,232
39	560.000	Transmission Oper Suprv & Engineer	209,855	251	82.9700	0	S-33	174,325
40	561.000	Transmission Load Dispatching	367,378	684	82.9700	0	S-34	305,381
41	562.000	Transmission Station Expense	158,649	(2,753)	82.9700	0	S-35	129,347
42	563.000	Transmission Overhead Line Expense	49,938	105	82.9700	0	S-36	41,521
43	565.000	Transmission Electricity by Others	1,723,688	0	82.9700	0	S-37	1,430,144
44	567.000	Transmission Rents	206	0	82.9700	0		171
45	568.000	Trans & Distr Engineer Maint Suprv	47,163	60	82.9700	0	S-38	39,181
46	569.000	Transmission Maint of Structures	1,815	7	82.9700	0	S-39	1,512
47	570.000	Transmission Maint of Station Equip	518,748	22,036	82.9700	0	S-40	448,688
48	571.000	Transmission Maint of Overhead Line	1,079,794	600,364	82.9700	0	S-41	1,394,027
49	580.000	Distribution Oper Suprv & Engineer	660,214	552	90.2006	0	S-42	596,015
50	582.000	Distribution Substation Operations	352,657	529	90.2006	0	S-43	318,576
51	583.000	Distributioon Overhead Line Expense	1,285,811	1,664	90.2006	0	S-44	1,161,310
52	584.000	Distribution Underground Line Exp	492,354	615	90.2006	0	S-45	444,661
53	585.000	Distr Street Light Signal Sys Exp	75,475	33	90.2006	0	S-46	68,109
54	586.000	Distribution Meter Expense	1,906,809	2,737	90.2006	0	S-47	1,722,422
55	587.000	Distribution Cust Installation Exp	177,196	173	90.2006	0	S-48	159,988
56	588.000	Distribution Miscellaneous Expense	823,259	545	90.2006	0	S-49	743,076
57	589.000	Distribution Rents Expense	3,409	0	90.2006	0		3,075
58	590.000	Distribution Maint Suprv & Engineer	143,185	238	90.2006	0	S-50	129,368
59	591.000	Distribution Maint of Structures	53,097	15	90.2006	0	S-51	47,907
60	592.000	Distribution Maint of Station Equip	953,387	632	90.2006	0	S-52	860,531
61	593.000	Distribution Maint of Overhead Line	11,974,043	(4,588,795)	90.2006	0	S-53	6,661,538
62	594.000	Distrib Maint of Underground Lines	654,210	438	90.2006	0	S-54	590,496
63	595.000	Distr Maint of Line Transformers	127,620	199	90.2006	0	S-55	115,294
64	596.000	Distr Maint of St Light Sig Sys Exp	271,822	242	90.2006	0	S-56	245,403
65	597.000	Distribution Maintenance of Meters	208,520	400	90.2006	0	S-57	188,447
66	598.000	Distr Maint of Miscellaneous Plant	127,817	106	90.2006	0	S-58	115,387
67	901.000	Customer Accounts Supervision	477,565	265	88.0341	0	S-59	420,653
68	902.000	Customer Accounts Read Meters	1,385,351	2,493	88.0341	0	S-60	1,221,776
69	903.000	Customer Accounts Records & Collect	4,272,523	44,375	88.0341	0	S-61	3,800,342
70	904.000	Customer Accounts Uncollectible Acc	2,273,653	(482,211)	88.0341	0	S-62	1,577,080
71	905.000	Customer Accounts Miscellaneous Exp	332,182	(74,894)	88.0341	0	S-63	226,501
72	907.000	Customer Service Supervision	337,600	427	88.0341	0	S-64	297,579
73	908.000	Customer Service Assistance Expense	1,015,443	(267,845)	88.0341	0	S-65	658,141
74	909.000	Cust Serv Inform & Instruct Adv Exp	159,599	(2,045)	88.0341	0	S-66	138,701
75	910.000	Customer Serv & Public Infor Clear	7,293	0	88.0341	0	S-67	6,420
76	911.000	Sales Supervision Expense	2,089	3	84.9421	0	S-68	1,777
77	912.000	Demonstration & Selling Expense	344,278	(31,767)	84.9421	0	S-69	265,453

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
78	916.000	Miscellaneous Sales Expense	0	0	84.9421	0		0
79	920.000	Administrative & General Salaries	6,798,904	(164,289)	83.4942	0	S-70	5,539,519
80	921.000	Admin & Gen. Office Supply Expense	2,225,483	(18,837)	83.4942	0	S-71	1,842,421
81	922.000	Admin & Gen. Exp Tranfer - Credit	(2,304,867)	0	83.4942	0	S-72	(1,924,430)
82	923.000	Admin & Gen Outside Services Empl	2,348,830	(591,728)	83.4942	0	S-73	1,467,078
83	924.000	Property Insurance	1,627,532	3,546	83.4942	0	S-74	1,361,856
84	925.000	Injuries & Damages Insurance Exp	1,133,944	(198,903)	83.4942	0	S-75	780,705
85	926.000	Employee Pensions & Benefits	13,450,429	(1,833,050)	83.4942	0	S-76	9,699,838
86	927.000	Franchise Requirements	0	0	83.4942	0		0
87	928.000	Regulatory Commission Expense	1,167,587	(1,167,587)	100.0000	620,823	S-77	620,823
88	929.000	Duplicate Charges Credit	(217,111)	0	83.4942	0	S-78	(181,275)
89	930.000	Admin & General Miscellaneous Exp	2,110,563	(167,938)	83.4942	0	S-79	1,621,979
90	931.000	Admin & General Rents Expense	45,137	0	83.4942	0	S-80	37,687
91	935.000	Admin & Gen Maint of General Plant	381,278	225	83.4942	0	S-81	318,533
92	431.100	Interest on Customer Deposits	0	0	100.0000	593,870	S-82	593,870
93	100.000	EC 3&4 FT8 Plant Disallowance	(1,000,000)	0	82.9700	0		(829,700)
94	254.000	SO2 Allowances	0	51,805	82.9700	0	S-86	42,983
95		Total	$ 254,076,820	$ 5,608,420		$ 1,214,693		$ 218,064,662
		Depreciation Expense						
96	403.000	Depreciation Expense	$ 42,481,068	$ (5,234,614)	90.2006	$ 2,124,987	S-88	$ 35,721,512
97		Depreciation Expense - Other	0	0	90.2006	0		0
98		Total	$ 42,481,068	$ (5,234,614)		$ 2,124,987		$ 35,721,512
		Other Operating Expenses						
99		Net Cost of Removal/Salvage	$ 0	$ 0	83.4942	$ 0		$ 0
100	404.000	Amortization Expense	0	3,516,971	86.3000	10,469,228	S-83	13,504,374
101	408.000	TAXES OTHER THAN INCOME TAXES:	0	0	0.0000	0		0
102	408.100	Taxes other than income taxes	20,626,568	(5,439,482)	86.3000	0	S-84	13,106,455
103		Total	$ 20,626,568	$ (1,922,511)		$ 10,469,228		$ 26,610,829
104		Total Operating Expenses	$ 317,184,456	$ (1,548,705)		$ 13,808,908		$ 280,397,003
105		Net Income Before Taxes	$ 24,586,002	$ 2,113,814		$ (9,833,433)		$ 65,914,039

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
		Current Income Taxes					
106	409.000	Current Income Taxes	$ 21,421,405	$ 0	83.4339	$ 764,566	$ 18,637,280
107		Total	$ 21,421,405	$ 0		$ 764,566	$ 18,637,280
		Deferred Income Taxes					
108	410.000	Deferred Tax Depreciation - Excess	$ 11,107,686	$ 0	86.3000	$ (12,895,569)	$ (3,309,636)
109		Defered Tax Depr. Excess - Adjusted	902,860	0	86.3000	0	779,168
110	411.000	Amortization of Deferred Income Tax	(375,210)	0	86.3000	0	(323,806)
111	411.411	Amortization of Deferred ITC	(527,650)	0	86.3000	0	(455,362)
112		Total	$ 11,107,686	$ 0		$ (12,895,569)	$ (3,309,636)
113		Total Income Taxes	$ 32,529,091	$ 0		$ (12,131,003)	$ 15,327,644
114		Net Operating Income	$ (7,943,089)	$ 2,113,814		$ 2,297,570	$ 50,586,395

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Revenues from System Saless	S-1		$ 3,985,944
1.	To eliminate unbilled revenue (McMellen)			$ (8,036,481)
2.	To annualize for billing corrections (Lakhanpal)			$ 43,363
3.	Annualization for 1/1/2007 rate change (Wells/Lakhanpal)			$ 16,971,335
4.	To adjust test year revenue to reflect Staff's normalization of revenue for weather. (Wells/Lange)			$ (3,671,225)
5.	To adjust for rate switching. (Wells/Lakhanpal)			$ (7,165)
6.	To adjust test year revenue to reflect Staff's adjustment of test year to 365 days (Wells/Lange/Lak)			$ (254,249)
7.	To adjust test year revenues to reflect Staff's annualization of customer growth (McMellen)			$ 5,123,310
8.	To adjust test year revenue to recognize additional revenue resulting from excess facilities. (Wells)			$ 45,319
9.	Adjustment to impute special discounts (Lakhanpal)			$ 134,829
10.	Adjustment to eliminate City Franhise Taxes (McMellen)			$ (6,363,092)

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Oper Supr & Engineering	S-2	$ 1,399	
1.	To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)		$ 1,999	
2.	To adjust workman's compensation to reflect annualized level (Mapeka)		$ (600)	
	Production Fuel Expense	S-3	$ 2,761,484	
1.	To adjust test year payroll expense to revlect staff's annualized level (Mapeka)		$ 120	
2.	To annualize fuel expense (Eaves)		$ 2,761,364	
	Production Purchased Power	S-4	$ 2,141	
1.	To adjust test year payroll to reflect Staff's annualized level (Mapeka)		$ 2,141	
	Production Electric Expesne	S-5	$ 1,310	
1.	To adjust test year payroll to reflect Staff's annualized level (Mapeka)		$ 1,310	

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Miscl Steam Power Expense	S-6	$ 403	
1.	To adjust test year payroll to reflect Staff's annualized level. (Mapeka)		$ 403	
	Prod - Maint Supr & Eng	S-7	$ 4,377	
1.	To adjust test year maintenance expense (Eaves)		$ 3,776	
2.	To adjust test year payroll to reflect Staff's annualized level. (Mapeka)		$ 601	
	Production Maint of Structures	S-8	$ (8,070)	
1.	To adjust test year maintenance expense. (Eaves)		$ (8,586)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 516	
	Production Boiler Maintenance	S-9	$ 535,744	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 2,343	
2.	To adjust test year maintenance expense (Eaves)		$ 533,401	

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Production Maint of Electric Plant	S-10	$ 521,716	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 699	
2.	To adjust test year maintenance expense. (Eaves)		$ 521,017	
	Prod Maint of Miscl Steam Plant	S-11	$ 18,096	
1.	To adjust test year maintenance expense. (Eaves)		$ 17,611	
2.	To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)		$ 485	
	Prod Hydraulic Pwr Oper Suprv & Eng	S-12	$ 92	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 92	
	Production Other Hydraulic Expense	S-13	$ 25	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 25	

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Hydraulic Electric Expense	S-14	$ 43	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 43	
	Prod Miscl Hydraulic Generation Exp	S-15	$ 226	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 226	
	Prod Hydraulic Maint Suprv & Eng	S-16	$ 92	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 92	
	Prod Hydraulic Maint of Structures	S-17	$ 3,481	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 64	
2.	To adjust test year maintenance expense (Eaves)		$ 3,417	
	Prod Maint Reservoirs, Dam & Wtrwy	S-18	$ 2,398	
1.	To adjust test year payroll expense (Mapeka)		$ 90	

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year maintenance expense (Eaves)		$ 2,308	
	Prod Hydraulic Maint of Elect Plant	S-19	$ 1,709	
1.	To adjust test year maintenance expense (Eaves)		$ 1,688	
2.	To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)		$ 21	
	Prod Maint of Miscl Hydraulic Plant	S-20	$ 1,822	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 26	
2.	Adjust to reflect maintenance expense (Eaves)		$ 1,796	
	Prod Combustion Turb Oper Suprv Eng	S-21	$ 891	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 891	
	Production Combustion Turbine Fuel	S-22	$ 6,972,296	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 4	

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	Adjust to annualize test year fuel expenses (Eaves)		$ 6,972,292	
	Prod Comb Turb Generation Exp	S-23	$ (27,983)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 1,913	
2.	To adjust test year maintenance expense (Eaves)		$ (29,896)	
	Prod Miscl Power Generation Exp	S-24	$ 635	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 229	
2.	To adjust test year maintenance expense (Eaves)		$ 406	
	Misc Transmission Expense	S-25	$ 458	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 458	
	Prod Combust Turb Maint Suprv & Eng	S-26	$ 72,364	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 795	

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year maintenance expense (Eaves)		$ 71,569	
	Prod Comb Turb Maint of Structures	S-27	$ 16,192	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 246	
2.	To adjust test year maintenance expense (Mapeka)		$ 15,946	
	Prod Maint of Gen & Eectric Plant	S-28	$ (747,898)	
1.	To adjust test year expense to reflect Staff's annualization of payroll. (Mapeka)		$ 1,056	
2.	To adjust test year maintenance expense (Eaves)		$ (1,000,438)	
3.	To reflect amortization of maintenance expense over 7 years (Eaves)		$ 151,484	
4.	To adjust Riverton 12 for ongoing maintenance expense (Eaves)		$ 100,000	
	Prod Maint Misl Other Gen Power Plt	S-29	$ 399,154	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 616	
2.	To adjust maintenance expense (Eaves)		$ 395,257	

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year maintenance (Eaves)		$ 3,281	
	Purchased Power	S-30	$ 3,928,414	
1.	Adjustment to reflect annualized level of purchased power expense (Eaves)		$ 3,852,451	
2.	Adjustment to eliminate non-recurring fuel costs and credits (Eaves)		$ 75,963	
	Oth Pwr Supply Syst Contr Load Disp	S-31	$ 2,036	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 2,036	
	Purch Power Other Power Supply Exp	S-32	$ 251	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 251	
	Transmission Oper Suprv & Engineer	S-33	$ 251	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 251	

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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Transmission Load Dispatching	S-34	$	684	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$	684	
	Transmission Station Expense	S-35	$	(2,753)	
1.	Adjustment to test year payroll to reflect annualized amount (Mapeka)		$	242	
2.	To adjust test year maintenance expense (Eaves)		$	(2,995)	
	Transmission Overhead Line Expense	S-36	$	105	
1.	To adjust payroll expense (Mapeka)		$	105	
	Trans & Distr Engineer Maint Suprv	S-38	$	60	
1.	To adjust test year payroll expense. (Mapeka)		$	60	
	Transmission Maint of Structures	S-39	$	7	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$	7	

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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Transmission Maint of Station Equip	S-40	$ 22,036	
1.	To adjust test year maintenance expense. (Eaves)		$ 21,467	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 569	
	Transmission Maint of Overhead Line	S-41	$ 600,364	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 203	
2.	Adjustment to normalize tree trimming expense (McMellen)		$ 600,161	
	Distribution Oper Suprv & Engineer	S-42	$ 552	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 667	
2.	Adjustment to test year expense to eliminate certain dues and donations (Mapeka)		$ (115)	
	Distribution Substation Operations	S-43	$ 529	
1.	To adjust test year payroll expense tp reflect Staff's annualized level (Mapeka)		$ 529	

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distributioon Overhead Line Expense	S-44	$ 1,664	
1.	To adjust test year payroll expense. (Mapeka)		$ 1,664	
	Distribution Underground Line Exp	S-45	$ 615	
1.	Adjust test year payroll to reflect annualized amount (Mapeka)		$ 615	
	Distr Street Light Signal Sys Exp	S-46	$ 33	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 33	
	Distribution Meter Expense	S-47	$ 2,737	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 2,737	
	Distribution Cust Installation Exp	S-48	$ 173	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 173	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Miscellaneous Expense	S-49	$ 545	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Mapeka)		$ (225)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 770	
	Distribution Maint Suprv & Engineer	S-50	$ 238	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 238	
	Distribution Maint of Structures	S-51	$ 15	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 15	
	Distribution Maint of Station Equip	S-52	$ 632	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 632	

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Maint of Overhead Line	S-53	$ (4,588,795)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 1,885	
2.	Adjustment to normalize tree trimming (McMellen)		$ 233,364	
3.	To adjust workman's compensation to reflect annualized level (Mapeka)		$ (566)	
4.	Adjustment to eliminate ice storm expenses in the test year (McMellen)		$ (4,823,478)	
	Distrib Maint of Underground Lines	S-54	$ 438	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 496	
2.	To adjust test year expense to eliminate certain dues and donations (Mapeka)		$ (58)	
	Distr Maint of Line Transformers	S-55	$ 199	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 199	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distr Maint of St Light Sig Sys Exp	S-56	$ 242	
	1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 242	
	Distribution Maintenance of Meters	S-57	$ 400	
	1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 400	
	Distr Maint of Miscellaneous Plant	S-58	$ 106	
	1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 106	
	Customer Accounts Supervision	S-59	$ 265	
	1. To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 865	
	2. Adjust test year expense to reflect staff's elimination of certain dues and donations (Mapeka)		$ (600)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Customer Accounts Read Meters	S-60	$ 2,493	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 2,493	
	Customer Accounts Records & Collect	S-61	$ 44,375	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 3,688	
2.	To adjust test year expense to reflect Staff's annualized level of workman's compensation. (Mapeka)		$ (1,107)	
3.	To adjust test year postage to reflect annualized level (Mapeka)		$ 41,814	
4.	To adjust test year expense to reflect elimination of certain dues and donations (Mapeka)		$ (20)	
	Customer Accounts Uncollectible Acc	S-62	$ (482,211)	
1.	Adjustment to normalize Bad Debt Expense (McMellen)		$ (482,211)	
	Customer Accounts Miscellaneous Exp	S-63	$ (74,894)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 106	

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Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
2.	Adjustment to reduce ELIP funding (Mantle)		$	(75,000)	
	Customer Service Supervision	S-64	$	427	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$	427	
	Customer Service Assistance Expense	S-65	$	(267,845)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$	1,131	
2.	To adjust test year expense to reflect Staff's elimination of certain dues and donations (Mapeka)		$	(177)	
3.	Adjustment to eliminate cost in test year for Discontinued Programs (McMellen)		$	(268,799)	
	Cust Serv Inform & Instruct Adv Exp	S-66	$	(2,045)	
1.	Adjustment to disallow certain advertising expenses (Mapeka)		$	(2,045)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Sales Supervision Expense	S-68	$ 3	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 3	
	Demonstration & Selling Expense	S-69	$ (31,767)	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Mapeka)		$ (32,175)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 408	
	Administrative & General Salaries	S-70	$ (164,289)	
1.	To adjust test year payroll expense to reflect Staff's annualized level (Mapeka)		$ 12,805	
2.	Adjustment to reflect annualization of workman's compensation (Mapeka)		$ (3,844)	
3.	To amortize test year allocations to gas operations (McMellen/Oli)		$ (173,250)	

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Admin & Gen. Office Supply Expense	S-71	$ (18,837)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 26	
2.	To adjust test year expense to reflect elimination of certain dues and donations (Mapeka)		$ (9,788)	
3.	Adjustment to normalize customer survey analysis expenses over 2 years (Mapeka)		$ (9,075)	
	Admin & Gen Outside Services Empl	S-73	$ (591,728)	
1.	To adjust test year expense to a 5 year average of outside services. (Mapeka)		$ (591,732)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 4	
	Property Insurance	S-74	$ 3,546	
1.	Adjustment to annualize property insurance (Mapeka)		$ 3,546	

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Injuries & Damages Insurance Exp	S-75	$ (198,903)	
1.	Adjustment to annualize excess liability EPLI endorsement and EIM excess liability (Mapeka)		$ (8,895)	
2.	Adjustment to reflect normalized injuries and damages on actual payments (Mapeka)		$ (190,008)	
	Employee Pensions & Benefits	S-76	$ (1,833,050)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 412	
2.	Adjustment to FAS 106 OPEBS (Eaves)		$ (1,149,392)	
3.	Adjustment to FAS 87 Pension Expense to be recovered in rate case (Eaves)		$ (645,416)	
4.	Adjustment to annualize healthcare expenses (McMellen)		$ 49,311	
5.	Adjustment to annualize life insurance expenses (McMellen)		$ 16,577	
6.	Adjustment to annualize Dental and Vision insurance (McMellen)		$ 28,475	
7.	To adjust test year expense to reflect elimination of certain dues and donations (Mapeka)		$ (40)	

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
8.	Adjuestment to test year employer 401K to reflect annualized level (Mapeka)		$ 56,131	
9.	To reflect the removal of accrued SERP (Eaves)		$ (189,108)	
	Regulatory Commission Expense	S-77	$ (1,167,587)	$ 620,823
1.	Adjustment to zero out test year regulatory commission expense (Mapeka)		$ (1,167,587)	
2.	Adjustment to reflect a 2 year normalized expense for rate case ER-2008-0093 (Mapeka)			$ 107,687
3.	Adjustment to reflect annualized PSC Assessment fee (Mapeka)			$ 495,236
4.	Adjustment to reflect a 5 year normalization of depreciation study (Mapeka)			$ 4,478
5.	Adjustment to reflect annualized FERC expenses (Mapeka)			$ 13,422
	Admin & General Miscellaneous Exp	S-79	$ (167,938)	
1.	To adjust test year payroll expense to reflect Staff's annualized levele. (Mapeka)		$ 27	
2.	To adjust test year expense to reflect elimination of certain dues and donations (Mapeka)		$ (17,370)	

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	Adjustment to eliminate EEI dues (Mapeka)		$ (98,123)	
4.	Adjustment to disallow certain advertising expenses (Mapeka)		$ (11,231)	
5.	Adjustment to annualize gross director's & officers premium and gross comprehensive bond premium (Mapeka)		$ (41,241)	
	Admin & Gen Maint of General Plant	S-81	$ 225	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Mapeka)		$ 225	
	Interest on Customer Deposits	S-82		$ 593,870
1.	Adjustment for interest on customer deposits (Mapeka)			$ 593,870
	Amortization Expense	S-83	$ 3,516,971	$ 10,469,228
1.	Annualization of Amortization expense (McMellen)		$ 92,181	
2.	Annualization of Stock Issuance costs. (McMellen)		$ 1,112,625	
3.	Amortization of customer demand program (McMellen)		$ 4,279	
4.	Amortization of ice storm costs (McMellen)		$ 2,307,886	

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
5.	To annualize regulatory plan amortization from Case ER-2006-0315 (Oligschlaeger)			$ 10,469,228
	Taxes other than income taxes	S-84	$ (5,439,482)	
1.	To adjust test year expense to reflect Staff's annualization of property taxes. (Mapeka)		$ 681,348	
2.	Adjustment to test year OASDI and Medicare to reflect Staff's annualized level. (Mapeka)		$ 237,715	
3.	Adjustment to test year FUTA to reflect Staff's annualized level (Mapeka)		$ 137	
4.	Adjustment to test year SUTA to reflect Staff's annualized level (Mapeka)		$ 4,410	
5.	To adjust test year expense to eliminate City Franchise Taxes (McMellen)		$ (6,363,092)	
	Sale for resale - off-system	S-85	$ 565,109	
1.	To reflect the annualized level of transmission revenue (Eaves)		$ 70,149	
2.	To reflect annualized level of off-system sales revenue (Eaves)		$ 494,960	

The Empire District Electric Company
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12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	SO2 Allowances	S-86	$ 51,805	
1.	Adjustment to include SO2 allowances (Eaves)		$ 51,805	
	Other operating revenue	S-87		$ (10,469)
1.	Adjustment to eliminate water revenue (McMellen)			$ (10,469)
	Depreciation Expense	S-88	$ (5,234,614)	$ 2,124,987
1.	Adjustment to remove regulatory plan amortization from test year depreciation expense (Oligschlaeger)		$ (5,234,614)	$ 2,124,987

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Income Tax

Line		Test Year	8.22% Return	8.51% Return	8.80% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	$ 65,914,039	$ 73,146,647	$ 76,255,495	$ 79,364,342
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 35,721,512	$ 35,721,512	$ 35,721,512	$ 35,721,512
3	Book Depreciation - Clearing/Opers	402,963	402,963	402,963	402,963
4	Non - Deductible Expenses	114,345	114,345	114,345	114,345
5	Contribution in Aid of Construction	2,264,415	2,264,415	2,264,415	2,264,415
6	Regulatory Plan Amortization	10,469,228	10,469,228	10,469,228	10,469,228
7	Total	$ 48,972,463	$ 48,972,463	$ 48,972,463	$ 48,972,463
	Subtr from Net Income Before Taxes				
8	Interest Expense 3.5600 %	$ 23,867,431	$ 23,867,431	$ 23,867,431	$ 23,867,431
9	Tax Depreciation - Straight Line	45,480,232	45,480,232	45,480,232	45,480,232
10	Tax Depreciation - Excess	(4,212,954)	(4,212,954)	(4,212,954)	(4,212,954)
11	Total	$ 65,134,709	$ 65,134,709	$ 65,134,709	$ 65,134,709
12	Net Taxable Income	$ 49,751,793	$ 56,984,401	$ 60,093,249	$ 63,202,096
	Provision for Federal Income Tax				
13	Net Taxable Income	$ 49,751,793	$ 56,984,401	$ 60,093,249	$ 63,202,096
14	Deduct Missouri Income Tax 100.0 %	$ 2,608,591	$ 2,987,811	$ 3,150,815	$ 3,313,818
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	47,143,202	53,996,590	56,942,434	59,888,278
17	Total Federal Tax	$ 16,028,689	$ 18,358,841	$ 19,360,428	$ 20,362,015

The Empire District Electric Company
Case: ER-08-093C
12 Months Ended June 30, 2007, True-up Dec. 31, 2007

Income Tax

Line		Test Year	8.22% Return	8.51% Return	8.80% Return
	(A)	(B)	(C)	(D)	(E)
	Provision for Missouri Income Tax				
18	Net Taxable Income	$ 49,751,793	$ 56,984,401	$ 60,093,249	$ 63,202,096
19	Deduct Federal Income Tax 50.0 %	$ 8,014,345	$ 9,179,421	$ 9,680,214	$ 10,181,008
20	Deduct City Income Tax	0	0	0	0
21	Missouri Taxable Income	41,737,449	47,804,981	50,413,035	53,021,089
22	Total Missouri Tax	$ 2,608,591	$ 2,987,811	$ 3,150,815	$ 3,313,818
	Provision for City Income Tax				
23	Net Taxable Income	$ 49,751,793	$ 56,984,401	$ 60,093,249	$ 63,202,096
24	Deduct Federal Income Tax	$ 16,028,689	$ 18,358,841	$ 19,360,428	$ 20,362,015
25	Deduct Missouri Income Tax	2,608,591	2,987,811	3,150,815	3,313,818
26	City Taxable Income	31,114,513	35,637,749	37,582,006	39,526,263
27	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
28	Federal Income Tax	$ 16,028,689	$ 18,358,841	$ 19,360,428	$ 20,362,015
29	Missouri Income Tax	2,608,591	2,987,811	3,150,815	3,313,818
30	City Income Tax	0	0	0	0
31	Total	$ 18,637,280	$ 21,346,652	$ 22,511,243	$ 23,675,833
	Deferred Income Taxes				
32	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
33	Deferred Income Taxes	(2,530,468)	(2,530,468)	(2,530,468)	(2,530,468)
34	Amort. of Deferred Tax Depreciation	(323,806)	(323,806)	(323,806)	(323,806)
35	Amortization of Deferred ITC	(455,362)	(455,362)	(455,362)	(455,362)
36	Total	$ (3,309,636)	$ (3,309,636)	$ (3,309,636)	$ (3,309,636)
37	Total Income Tax	$ 15,327,644	$ 18,037,016	$ 19,201,607	$ 20,366,197