

Exhibit No.:

Issue: True-Up Acctng Schedules

Witness: MO PSC Auditors

Sponsoring Party: MO PSC Staff

Case No: ER-2011-0004

Date Prepared: 5/6/2011



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF TRUE-UP ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2011-0004

Jefferson City, Missouri

May 2011

The Empire District Electric Company
Case No. ER-2011-0004
True Up 3/31/2011
Direct Filing through June 30, 2010
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.47% Return	<u>C</u> 7.72% Return	<u>D</u> 7.97% Return
1	Net Orig Cost Rate Base	\$1,017,214,660	\$1,017,214,660	\$1,017,214,660
2	Rate of Return	7.47%	7.72%	7.97%
3	Net Operating Income Requirement	\$76,016,452	\$78,539,144	\$81,072,008
4	Net Income Available	\$74,160,075	\$74,160,075	\$74,160,075
5	Additional Net Income Required	\$1,856,377	\$4,379,069	\$6,911,933
6	Income Tax Requirement			
7	Required Current Income Tax	\$20,687,616	\$22,259,448	\$23,837,617
8	Current Income Tax Available	\$19,530,951	\$19,530,951	\$19,530,951
9	Additional Current Tax Required	\$1,156,665	\$2,728,497	\$4,306,666
10	Revenue Requirement	\$3,013,042	\$7,107,566	\$11,218,599
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	<u>\$3,013,042</u>	<u>\$7,107,566</u>	<u>\$11,218,599</u>

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,720,069,690
2	Less Accumulated Depreciation Reserve		\$525,671,412
3	Net Plant In Service		\$1,194,398,278
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$7,363,501
6	Materials and Supplies		\$19,136,340
7	FAS 87 Regulatory Asset Tracker		\$3,846,978
8	Prepayments		\$4,528,822
9	FAS 106 Regulatory Asset Tracker		-\$2,530,762
10	Fuel Inventory		\$15,989,889
11	Gas Storage Inventory		\$0
12	Vegetation/Infrastructure Trackers		\$3,305,511
13	Regulatory Asset/Carrying Costs-Iatan 1		\$2,846,106
14	Regulatory Asset/Carrying Costs-Iatan 2		\$1,522,862
15	Regulatory Asset/Carrying Cost-Plum Point		\$118,061
16	Reg Asset/Demand Side Management		\$2,502,045
17	Prepaid Pension Asset		\$453,550
18	TOTAL ADD TO NET PLANT IN SERVICE		\$59,082,903
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	9.2740%	\$1,783,999
21	State Tax Offset	-10.5178%	-\$317,941
22	City Tax Offset	0.0000%	\$0
23	Interest Expense Offset	12.1726%	\$3,962,287
24	Customer Deposits		\$8,196,899
25	Customer Advances for Construction		\$7,097,256
26	Deferred Income Taxes-Accumulated		\$150,723,438
27	SWPA Capacity Loss Reimbursement		\$22,133,911
28	Regulatory Plan Amortization-Accumulated		\$34,299,717
29	Amortization of Electric Plant		\$8,386,955
30	TOTAL SUBTRACT FROM NET PLANT		\$236,266,521
31	Total Rate Base		<u>\$1,017,214,660</u>

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	89.2075%	\$0	\$26,709
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	89.2075%	\$0	\$963,261
4	303.000	Miscellaneous Intangibles (Like 353)	\$19,058,999	P-4	\$0	\$19,058,999	89.2075%	\$0	\$17,002,057
5		TOTAL PLANT INTANGIBLE	\$20,168,737		\$0	\$20,168,737		\$0	\$17,992,027
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON- STEAM							
9	310.000	Land & Land Rights	\$378,433	P-9	\$0	\$378,433	83.3239%	\$0	\$315,325
10	311.000	Structures & Improvements	\$11,578,885	P-10	\$0	\$11,578,885	83.3239%	\$0	\$9,647,979
11	312.000	Boiler Plant Equipment	\$25,224,143	P-11	\$0	\$25,224,143	83.3239%	\$0	\$21,017,740
12	314.000	Turbogenerator Units	\$8,413,148	P-12	\$0	\$8,413,148	83.3239%	\$0	\$7,010,163
13	315.000	Accessory Electric Equipment	\$1,617,978	P-13	\$0	\$1,617,978	83.3239%	\$0	\$1,348,162
14	316.000	Misc. Power Plant Equipment	\$1,132,926	P-14	\$0	\$1,132,926	83.3239%	\$0	\$943,998
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$48,345,513		\$0	\$48,345,513		\$0	\$40,283,367
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$438,622	P-17	\$0	\$438,622	83.3239%	\$0	\$365,477
18	311.000	Structures and Improvements	\$14,260,640	P-18	\$0	\$14,260,640	83.3239%	\$0	\$11,882,521
19	312.300	Boiler Plant Equipment-Asbury	\$105,808,567	P-19	\$0	\$105,808,567	83.3239%	\$0	\$88,163,825
20	312.700	Unit Train	\$0	P-20	\$0	\$0	83.3239%	\$0	\$0
21	314.000	Turbogenerator Units-Asbury	\$21,992,440	P-21	\$0	\$21,992,440	83.3239%	\$0	\$18,324,959
22	315.000	Accessory Electric Equipment-Asbury	\$5,946,183	P-22	\$0	\$5,946,183	83.3239%	\$0	\$4,954,592
23	316.000	Misc. Power Plant Equipment-Asbury	\$2,153,829	P-23	\$0	\$2,153,829	83.3239%	\$0	\$1,794,654
24		TOTAL PRODUCTION - ASBURY - STEAM	\$150,600,281		\$0	\$150,600,281		\$0	\$125,486,028
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-Iatan	\$122,418	P-26	\$0	\$122,418	83.3239%	\$0	\$102,003
27	311.000	Structures & Improvements-Iatan	\$3,921,225	P-27	-\$21,265	\$3,899,960	83.3239%	\$0	\$3,249,599
28	312.000	Boiler Plant Equipment-Iatan	\$70,728,246	P-28	-\$128,003	\$70,600,243	83.3239%	\$0	\$58,826,876
29	312.000	Unit Train-Iatan	\$329,005	P-29	\$0	\$329,005	83.3239%	\$0	\$274,140
30	314.000	Turbogenerator Units-Iatan	\$8,872,869	P-30	\$0	\$8,872,869	83.3239%	\$0	\$7,393,220
31	315.000	Accessory Electric Equipment-Iatan	\$6,772,988	P-31	-\$32,001	\$6,740,987	83.3239%	\$0	\$5,616,853
32	316.000	Misc. Power Plant Equipment-Iatan	\$1,136,980	P-32	-\$25,188	\$1,111,792	83.3239%	\$0	\$926,388
33		TOTAL PRODUCTION - IATAN - STEAM	\$91,883,731		-\$206,457	\$91,677,274		\$0	\$76,389,079
34		IATAN 2							
35	311.000	Structures & Improvements-Iatan 2	\$22,097,834	P-35	-\$297,537	\$21,800,297	83.3239%	\$0	\$18,164,858
36	312.000	Boiler Plant Equipment-Iatan 2	\$99,048,880	P-36	-\$1,330,497	\$97,718,383	83.3239%	\$0	\$81,422,768
37	314.000	Turbogenerator Units-Iatan 2	\$16,511,991	P-37	-\$221,749	\$16,290,242	83.3239%	\$0	\$13,573,665
38	315.000	Accessory Electric Equipment-Iatan 2	\$16,467,366	P-38	-\$221,749	\$16,245,617	83.3239%	\$0	\$13,536,482
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$58,007,364	P-39	-\$735,422	\$57,271,942	83.3239%	\$0	\$47,721,216
40		TOTAL IATAN 2	\$212,133,435		-\$2,806,954	\$209,326,481		\$0	\$174,418,989
41		IATAN COMMON							
42	311.000	Structures & Improvements-Iatan Common	\$22,632	P-42	\$0	\$22,632	83.3239%	\$0	\$18,858
43	312.000	Boiler Plant Equipment-Iatan Common	\$50,635,951	P-43	\$0	\$50,635,951	83.3239%	\$0	\$42,191,849
44	314.000	Turbogenerator Units-Iatan Common	\$0	P-44	\$0	\$0	83.3239%	\$0	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$0	P-45	\$0	\$0	83.3239%	\$0	\$0
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$75,312	P-46	\$0	\$75,312	83.3239%	\$0	\$62,753
47		TOTAL IATAN COMMON	\$50,733,895		\$0	\$50,733,895		\$0	\$42,273,460
48		PRODUCTION - PLUM POINT - STEAM							
49	311.000	Structures & Improvements-Plum Point	\$30,290,872	P-49	\$0	\$30,290,872	83.3239%	\$0	\$25,239,536
50	312.000	Boiler Plant Equipment-Plum Point	\$47,779,583	P-50	-\$3,680	\$47,775,903	83.3239%	\$0	\$39,808,746
51	312.000	Unit Train-Plum Point	\$5,260,774	P-51	\$0	\$5,260,774	83.3239%	\$0	\$4,383,482
52	314.000	Turbogenerator Units-Plum Point	\$9,949,668	P-52	\$0	\$9,949,668	83.3239%	\$0	\$8,290,451

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53	315.000	Accessory Electric Equipment-Plum Point	\$6,964,768	P-53	\$0	\$6,964,768	83.3239%	\$0	\$5,803,316
54	316.000	Misc. Power Plant Equipment-Plum Point	\$6,863,906	P-54	\$0	\$6,863,906	83.3239%	\$0	\$5,719,274
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$107,109,571		-\$3,680	\$107,105,891		\$0	\$89,244,805
56		TOTAL STEAM PRODUCTION	\$660,806,426		-\$3,017,091	\$657,789,335		\$0	\$548,095,728
57		NUCLEAR PRODUCTION							
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
59		HYDRAULIC PRODUCTION							
60		PRODUCTIONT - OZARK BEACH - HYDRO							
61	330.000	Land & Land Rights-Ozark	\$226,488	P-61	\$0	\$226,488	83.3239%	\$0	\$188,719
62	331.000	Structures & Improvements-Ozark	\$677,760	P-62	\$0	\$677,760	83.3239%	\$0	\$564,736
63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,644,165	P-63	\$0	\$1,644,165	83.3239%	\$0	\$1,369,982
64	333.000	Water Wheels, Turbines & Generators	\$1,652,557	P-64	\$0	\$1,652,557	83.3239%	\$0	\$1,376,975
65	334.000	Accessory Electric Equipment	\$1,271,564	P-65	\$0	\$1,271,564	83.3239%	\$0	\$1,059,517
66	335.000	Misc. Power Plant Equipment-Ozark	\$372,293	P-66	\$0	\$372,293	83.3239%	\$0	\$310,209
67		TOTAL PRODUCTIONT - OZARK BEACH - HYDRO	\$5,844,827		\$0	\$5,844,827		\$0	\$4,870,138
68		TOTAL HYDRAULIC PRODUCTION	\$5,844,827		\$0	\$5,844,827		\$0	\$4,870,138
69		OTHER PRODUCTION							
70		PRODUCTION - ENERGY CENTER							
71	340.000	Land & Land Rights-Energy	\$163,097	P-71	\$0	\$163,097	83.3239%	\$0	\$135,899
72	341.000	Structures & Improvements-Energy	\$1,941,631	P-72	\$0	\$1,941,631	83.3239%	\$0	\$1,617,843
73	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,679,645	P-73	\$0	\$1,679,645	83.3239%	\$0	\$1,399,546
74	343.000	Prime Movers-Energy	\$28,865,256	P-74	\$0	\$28,865,256	83.3239%	\$0	\$24,051,657
75	344.000	Generators-Energy	\$4,535,682	P-75	\$0	\$4,535,682	83.3239%	\$0	\$3,779,307
76	345.000	Accessory Electric Equipment-Energy	\$2,091,865	P-76	\$0	\$2,091,865	83.3239%	\$0	\$1,743,024
77	346.000	Misc. Power Plant Equipment-Energy	\$1,499,875	P-77	\$0	\$1,499,875	83.3239%	\$0	\$1,249,754
78		TOTAL PRODUCTION - ENERGY CENTER	\$40,777,051		\$0	\$40,777,051		\$0	\$33,977,030
79		PRODUCTION - ENERGY CENTER FT8							
80	341.000	Structures & Improvements-FT8	\$1,107,790	P-80	\$0	\$1,107,790	83.3239%	\$0	\$923,054
81	342.000	Fuel Holders, Producers, & Access.-FT8	\$1,390,886	P-81	\$0	\$1,390,886	83.3239%	\$0	\$1,158,940
82	343.000	Prime Movers-FT8	\$46,609,879	P-82	\$0	\$46,609,879	83.3239%	\$0	\$38,837,169
83	344.000	Generators-FT8	\$531,753	P-83	\$0	\$531,753	83.3239%	\$0	\$443,077
84	345.000	Accessory Electric Equipment-FT8	\$3,381,055	P-84	\$0	\$3,381,055	83.3239%	\$0	\$2,817,227
85	346.000	Misc. Power Plant Equipment-FT8	\$1,044,270	P-85	\$0	\$1,044,270	83.3239%	\$0	\$870,126
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$54,065,633		\$0	\$54,065,633		\$0	\$45,049,593
87		PRODUCTION - RIVERTON - OTHER							
88	341.000	Structures & Improvements-Riverton	\$977,547	P-88	\$0	\$977,547	83.3239%	\$0	\$814,530
89	342.000	Fuel Holders, Producers, & Access.-Riverton	\$1,413,776	P-89	\$0	\$1,413,776	83.3239%	\$0	\$1,178,013
90	343.000	Prime Movers-Riverton	\$22,647,967	P-90	\$0	\$22,647,967	83.3239%	\$0	\$18,871,169
91	344.000	Generators-Riverton	\$13,557,989	P-91	\$0	\$13,557,989	83.3239%	\$0	\$11,297,045
92	345.000	Accessory Electric Equipment-Riverton	\$11,079,331	P-92	\$0	\$11,079,331	83.3239%	\$0	\$9,231,731
93	346.000	Misc. Power Plant Equipment-Riverton	\$1,570,252	P-93	\$0	\$1,570,252	83.3239%	\$0	\$1,308,395
94		TOTAL PRODUCTION - RIVERTON - OTHER	\$51,246,862		\$0	\$51,246,862		\$0	\$42,700,883
95		PRODUCTION - STATE LINE C - OTHER							
96	340.000	Land & Land Rights-State C	\$850,260	P-96	\$0	\$850,260	83.3239%	\$0	\$708,470
97	341.000	Structures & Improvements-State C	\$10,530,129	P-97	\$0	\$10,530,129	83.3239%	\$0	\$8,774,114

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98	342.000	Fuel Holders, Producers, & Access.-State C	\$2,379,970	P-98	\$0	\$2,379,970	83.3239%	\$0	\$1,983,084
99	343.000	Prime Movers-State C	\$105,419,585	P-99	\$0	\$105,419,585	83.3239%	\$0	\$87,839,710
100	344.000	Generators-State C	\$28,417,698	P-100	\$0	\$28,417,698	83.3239%	\$0	\$23,678,734
101	345.000	Accessory Electric Equipment-State C	\$11,132,869	P-101	\$0	\$11,132,869	83.3239%	\$0	\$9,276,341
102	346.000	Misc. Power Plant Equipment-State C	\$2,855,408	P-102	\$0	\$2,855,408	83.3239%	\$0	\$2,379,237
103		TOTAL PRODUCTION - STATE LINE C - OTHER	\$161,585,919		\$0	\$161,585,919		\$0	\$134,639,690
104		PRODUCTION - STATE LINE S - OTHER							
105	340.000	Land & Land Rights-State S	\$11,897	P-105	\$0	\$11,897	83.3239%	\$0	\$9,913
106	341.000	Structures & Improvements-State S	\$1,103,838	P-106	\$0	\$1,103,838	83.3239%	\$0	\$919,761
107	342.000	Fuel Holders, Producers, & Access.-State S	\$3,228,022	P-107	\$0	\$3,228,022	83.3239%	\$0	\$2,689,714
108	343.000	Prime Movers-State S	\$26,221,740	P-108	\$0	\$26,221,740	83.3239%	\$0	\$21,848,976
109	344.000	Generators-State S	\$7,178,570	P-109	\$0	\$7,178,570	83.3239%	\$0	\$5,981,464
110	345.000	Accessory Electric Equipment-State S	\$2,892,158	P-110	\$0	\$2,892,158	83.3239%	\$0	\$2,409,859
111	346.000	Misc. Power Plant Equipment-State S	\$1,049,820	P-111	\$0	\$1,049,820	83.3239%	\$0	\$874,751
112		TOTAL PRODUCTION - STATE LINE S - OTHER	\$41,686,045		\$0	\$41,686,045		\$0	\$34,734,438
113		TOTAL OTHER PRODUCTION	\$349,361,510		\$0	\$349,361,510		\$0	\$291,101,634
114		TOTAL PRODUCTION PLANT	\$1,016,012,763		-\$3,017,091	\$1,012,995,672		\$0	\$844,067,500
115		TRANSMISSION PLANT							
116	350.000	Land - TP	\$11,082,277	P-116	\$0	\$11,082,277	83.3239%	\$0	\$9,234,185
117	352.000	Structures & Improvements - TP	\$2,354,612	P-117	\$0	\$2,354,612	83.3239%	\$0	\$1,961,955
118	352.010	Structures & Improvements IATAN	\$23,013	P-118	\$0	\$23,013	83.3239%	\$0	\$19,175
119	353.000	Station Equipment - TP	\$97,306,736	P-119	\$0	\$97,306,736	83.3239%	\$0	\$81,079,767
120	353.010	Station Equip - IATAN	\$519,892	P-120	\$0	\$519,892	83.3239%	\$0	\$433,194
121	354.000	Towers and Fixtures - TP	\$799,508	P-121	\$0	\$799,508	83.3239%	\$0	\$666,181
122	355.000	Poles and Fixtures - TP	\$43,021,956	P-122	\$0	\$43,021,956	83.3239%	\$0	\$35,847,572
123	356.000	Overhead Conductors & Devices - TP	\$66,499,444	P-123	\$0	\$66,499,444	83.3239%	\$0	\$55,409,930
124		TOTAL TRANSMISSION PLANT	\$221,607,438		\$0	\$221,607,438		\$0	\$184,651,959
125		DISTRIBUTION PLANT							
126	360.000	Land - DP	\$2,392,220	P-126	\$0	\$2,392,220	90.2810%	\$0	\$2,159,720
127	361.000	Structures & Improvements - DP	\$10,290,715	P-127	\$0	\$10,290,715	90.2810%	\$0	\$9,290,560
128	362.000	Station Equipment - DP	\$78,822,499	P-128	\$0	\$78,822,499	90.2810%	\$0	\$71,161,740
129	364.000	Poles, Towers, & Fixtures - DP	\$146,346,601	P-129	\$0	\$146,346,601	90.2810%	\$0	\$132,123,175
130	365.000	Overhead Conductors & Devices - DP	\$153,362,004	P-130	\$0	\$153,362,004	90.2810%	\$0	\$138,456,751
131	366.000	Underground Conduit - DP	\$30,266,988	P-131	\$0	\$30,266,988	90.2810%	\$0	\$27,325,339
132	367.000	Underground Conductors & Devices - DP	\$54,102,415	P-132	\$0	\$54,102,415	90.2810%	\$0	\$48,844,201
133	368.000	Line Transformers - DP	\$91,937,279	P-133	\$0	\$91,937,279	90.2810%	\$0	\$83,001,895
134	369.000	Services- DP	\$67,900,650	P-134	\$0	\$67,900,650	90.2810%	\$0	\$61,301,386
135	370.000	Meters - DP	\$19,208,834	P-135	\$0	\$19,208,834	90.2810%	\$0	\$17,341,927
136	371.000	Meter Installations - DP	\$15,982,357	P-136	\$0	\$15,982,357	90.2810%	\$0	\$14,429,032
137	373.000	Street Lighting and Signal Systems - DP	\$15,996,683	P-137	\$0	\$15,996,683	90.2810%	\$0	\$14,441,965
138		TOTAL DISTRIBUTION PLANT	\$686,609,245		\$0	\$686,609,245		\$0	\$619,877,691
139		GENERAL PLANT							
140	389.000	Land and Land Rights - GP	\$679,466	P-140	-\$46,405	\$633,061	89.2075%	\$0	\$564,738
141	390.000	Structures & Improvements - GP	\$9,360,081	P-141	-\$722,677	\$8,637,404	89.2075%	\$0	\$7,705,212
142	391.000	Office Furniture & Equipment - GP	\$4,053,007	P-142	-\$260,425	\$3,792,582	89.2075%	\$0	\$3,383,268
143	391.010	Computer Equipment	\$11,884,177	P-143	-\$469,711	\$11,414,466	89.2075%	\$0	\$10,182,560
144	392.000	Transportation Equipment - GP	\$8,807,364	P-144	\$0	\$8,807,364	89.2075%	\$0	\$7,856,829
145	393.000	Stores Equipment - GP	\$444,216	P-145	\$0	\$444,216	89.2075%	\$0	\$396,274
146	394.000	Tools, Shop, & Garage Equipment- GP	\$4,355,378	P-146	\$0	\$4,355,378	89.2075%	\$0	\$3,885,324
147	395.000	Laboratory Equipment	\$964,719	P-147	\$0	\$964,719	89.2075%	\$0	\$860,602
148	396.000	Power Operated Equipment - GP	\$11,498,337	P-148	\$0	\$11,498,337	89.2075%	\$0	\$10,257,379
149	397.000	Communication Equipment - GP	\$10,146,062	P-149	-\$518,592	\$9,627,470	89.2075%	\$0	\$8,588,425
150	398.000	Miscellaneous Equipment - GP	\$213,432	P-150	-\$12,574	\$200,858	89.2075%	\$0	\$179,180
151		TOTAL GENERAL PLANT	\$62,406,239		-\$2,030,384	\$60,375,855		\$0	\$53,859,791

The Empire District Electric Company
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True Up 3/31/2011
Direct Filing through June 30, 2010
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
152		INCENTIVE COMPENSATION CAPITALIZATION							
153		Compensation Employee Stock Purchase Plan	-\$220,229	P-153	-\$234,956	-\$455,185	83.3239%	\$0	-\$379,278
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$220,229		-\$234,956	-\$455,185		\$0	-\$379,278
155		TOTAL PLANT IN SERVICE	<u>\$2,006,584,193</u>		<u>-\$5,282,431</u>	<u>\$2,001,301,762</u>		<u>\$0</u>	<u>\$1,720,069,690</u>

The Empire District Electric Company
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Direct Filing through June 30, 2010
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		-\$21,265		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$21,265		\$0	
P-28	Boiler Plant Equipment-latan	312.000		-\$128,003		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$128,003		\$0	
P-31	Accessory Electric Equipment-latan	315.000		-\$32,001		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$32,001		\$0	
P-32	Misc. Power Plant Equipment-latan	316.000		-\$25,188		\$0
	1. Adjustment to restate latan 1 balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect latan 1 disallowances at October 31, 2010. (Hyneman)		-\$25,188		\$0	
P-35	Structures & Improvements-latan 2	311.000		-\$297,537		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$297,537		\$0	
P-36	Boiler Plant Equipment-latan 2	312.000		-\$1,330,497		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		\$0		\$0	

The Empire District Electric Company
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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
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$1,330,497		\$0	
P-37	Turbogenerator Units-latan 2	314.000		-\$221,749		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$221,749		\$0	
P-38	Accessory Electric Equipment-latan 2	315.000		-\$221,749		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$221,749		\$0	
P-39	Misc. Power Plant Equipment-latan 2	316.000		-\$735,422		\$0
	1. Adjustment to restate latan 2 balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect latan 2 disallowances at October 31, 2010. (Hyneman)		-\$735,422		\$0	
P-50	Boiler Plant Equipment-Plum Point	312.000		-\$3,680		\$0
	1. Adjustment to restate Plum Point balance as of October 31, 2010. (McMellen)		\$0		\$0	
	2. To reflect Plum Point disallowances at October 31, 2010. (Hyneman)		-\$3,680		\$0	
P-140	Land and Land Rights - GP	389.000		-\$46,405		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$46,405		\$0	
P-141	Structures & Improvements - GP	390.000		-\$722,677		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$722,677		\$0	

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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-142	Office Furniture & Equipment - GP	391.000		-\$260,425		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$260,425		\$0	
P-143	Computer Equipment	391.010		-\$469,711		\$0
	1. Adjustment to exclude gas portion. (McMellen)		-\$469,711		\$0	
P-149	Communication Equipment - GP	397.000		-\$518,592		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$518,592		\$0	
P-150	Miscellaneous Equipment - GP	398.000		-\$12,574		\$0
	1. Adjustment to exclude gas portion (McMellen)		-\$12,574		\$0	
P-153	Compensation Employee Stock Purchase Plan			-\$234,956		\$0
	1. To remove capitalized portion of Employee Stock Purchase Plan Compensation (McMellen)		-\$217,521		\$0	
	2. To remove capitalized portion of incentive bonus plan (McMellen)		-\$17,435		\$0	
Total Plant Adjustments				-\$5,282,431		\$0

The Empire District Electric Company
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True Up 3/31/2011
Direct Filing through June 30, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$26,709	0.00%	\$0
3	302.000	Franchises and Consents	\$963,261	0.00%	\$0
4	303.000	Miscellaneous Intangibles (Like 353)	\$17,002,057	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$17,992,027		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		PRODUCTION - RIVERTON- STEAM			
9	310.000	Land & Land Rights	\$315,325	0.0000%	\$0
10	311.000	Structures & Improvements	\$9,647,979	1.0500%	\$101,304
11	312.000	Boiler Plant Equipment	\$21,017,740	1.8600%	\$390,930
12	314.000	Turbogenerator Units	\$7,010,163	1.5900%	\$111,462
13	315.000	Accessory Electric Equipment	\$1,348,162	1.7900%	\$24,132
14	316.000	Misc. Power Plant Equipment	\$943,998	1.9600%	\$18,502
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$40,283,367		\$646,330
16		PRODUCTION - ASBURY - STEAM			
17	310.000	Land and Land Rights	\$365,477	0.0000%	\$0
18	311.000	Structures and Improvements	\$11,882,521	1.0600%	\$125,955
19	312.300	Boiler Plant Equipment-Asbury	\$88,163,825	1.8700%	\$1,648,664
20	312.700	Unit Train	\$0	0.0000%	\$0
21	314.000	Turbogenerator Units-Asbury	\$18,324,959	1.6000%	\$293,199
22	315.000	Accessory Electric Equipment-Asbury	\$4,954,592	1.7900%	\$88,687
23	316.000	Misc. Power Plant Equipment-Asbury	\$1,794,654	1.9500%	\$34,996
24		TOTAL PRODUCTION - ASBURY - STEAM	\$125,486,028		\$2,191,501
25		PRODUCTION - IATAN - STEAM			
26	310.000	Land & Land Rights-latan	\$102,003	0.0000%	\$0
27	311.000	Structures & Improvements-latan	\$3,249,599	1.0600%	\$34,446
28	312.000	Boiler Plant Equipment-latan	\$58,826,876	1.8900%	\$1,111,828
29	312.000	Unit Train-latan	\$274,140	0.0000%	\$0
30	314.000	Turbogenerator Units-latan	\$7,393,220	1.6200%	\$119,770
31	315.000	Accessory Electric Equipment-latan	\$5,616,853	1.8100%	\$101,665
32	316.000	Misc. Power Plant Equipment-latan	\$926,388	1.9500%	\$18,065
33		TOTAL PRODUCTION - IATAN - STEAM	\$76,389,079		\$1,385,774
34		IATAN 2			
35	311.000	Structures & Improvements-latan 2	\$18,164,858	1.5200%	\$276,106
36	312.000	Boiler Plant Equipment-latan 2	\$81,422,768	1.7600%	\$1,433,041
37	314.000	Turbogenerator Units-latan 2	\$13,573,665	1.7000%	\$230,752
38	315.000	Accessory Electric Equipment-latan 2	\$13,536,482	1.9700%	\$266,669

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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
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$47,721,216	1.8400%	\$878,070
40		TOTAL IATAN 2	\$174,418,989		\$3,084,638
41		IATAN COMMON			
42	311.000	Structures & Improvements-Iatan Common	\$18,858	1.6500%	\$311
43	312.000	Boiler Plant Equipment-Iatan Common	\$42,191,849	1.8100%	\$763,672
44	314.000	Turbogenerator Units-Iatan Common	\$0	0.0000%	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$0	1.7800%	\$0
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$62,753	1.8200%	\$1,142
47		TOTAL IATAN COMMON	\$42,273,460		\$765,125
48		PRODUCTION - PLUM POINT - STEAM			
49	311.000	Structures & Improvements-Plum Point	\$25,239,536	1.7700%	\$446,740
50	312.000	Boiler Plant Equipment-Plum Point	\$39,808,746	1.7700%	\$704,615
51	312.000	Unit Train-Plum Point	\$4,383,482	0.0000%	\$0
52	314.000	Turbogenerator Units-Plum Point	\$8,290,451	1.7700%	\$146,741
53	315.000	Accessory Electric Equipment-Plum Point	\$5,803,316	1.7700%	\$102,719
54	316.000	Misc. Power Plant Equipment-Plum Point	\$5,719,274	1.7700%	\$101,231
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$89,244,805		\$1,502,046
56		TOTAL STEAM PRODUCTION	\$548,095,728		\$9,575,414
57		NUCLEAR PRODUCTION			
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0
59		HYDRAULIC PRODUCTION			
60		PRODUCTION - OZARK BEACH - HYDRO			
61	330.000	Land & Land Rights-Ozark	\$188,719	0.0000%	\$0
62	331.000	Structures & Improvements-Ozark	\$564,736	1.6600%	\$9,375
63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,369,982	1.6700%	\$22,879
64	333.000	Water Wheels, Turbines & Generators	\$1,376,975	1.4700%	\$20,242
65	334.000	Accessory Electric Equipment	\$1,059,517	1.4400%	\$15,257
66	335.000	Misc. Power Plant Equipment-Ozark	\$310,209	2.4400%	\$7,569
67		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$4,870,138		\$75,322
68		TOTAL HYDRAULIC PRODUCTION	\$4,870,138		\$75,322

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Direct Filing through June 30, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
69		OTHER PRODUCTION			
70		PRODUCTION - ENERGY CENTER			
71	340.000	Land & Land Rights-Energy	\$135,899	0.0000%	\$0
72	341.000	Structures & Improvements-Energy	\$1,617,843	1.8200%	\$29,445
73	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,399,546	3.8500%	\$53,883
74	343.000	Prime Movers-Energy	\$24,051,657	1.9200%	\$461,792
75	344.000	Generators-Energy	\$3,779,307	1.8200%	\$68,783
76	345.000	Accessory Electric Equipment-Energy	\$1,743,024	3.5700%	\$62,226
77	346.000	Misc. Power Plant Equipment-Energy	\$1,249,754	4.0000%	\$49,990
78		TOTAL PRODUCTION - ENERGY CENTER	\$33,977,030		\$726,119
79		PRODUCTION - ENERGY CENTER FT8			
80	341.000	Structures & Improvements-FT8	\$923,054	1.8200%	\$16,800
81	342.000	Fuel Holders, Producers, & Access.-FT8	\$1,158,940	3.8500%	\$44,619
82	343.000	Prime Movers-FT8	\$38,837,169	1.9200%	\$745,674
83	344.000	Generators-FT8	\$443,077	1.8200%	\$8,064
84	345.000	Accessory Electric Equipment-FT8	\$2,817,227	3.5700%	\$100,575
85	346.000	Misc. Power Plant Equipment-FT8	\$870,126	3.9900%	\$34,718
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$45,049,593		\$950,450
87		PRODUCTION - RIVERTON - OTHER			
88	341.000	Structures & Improvements-Riverton	\$814,530	1.8200%	\$14,824
89	342.000	Fuel Holders, Producers, & Access.-Riverton	\$1,178,013	3.8500%	\$45,354
90	343.000	Prime Movers-Riverton	\$18,871,169	1.9200%	\$362,326
91	344.000	Generators-Riverton	\$11,297,045	1.8200%	\$205,606
92	345.000	Accessory Electric Equipment-Riverton	\$9,231,731	3.5700%	\$329,573
93	346.000	Misc. Power Plant Equipment-Riverton	\$1,308,395	4.0000%	\$52,336
94		TOTAL PRODUCTION - RIVERTON - OTHER	\$42,700,883		\$1,010,019
95		PRODUCTION - STATE LINE C - OTHER			
96	340.000	Land & Land Rights-State C	\$708,470	0.0000%	\$0
97	341.000	Structures & Improvements-State C	\$8,774,114	2.8600%	\$250,940
98	342.000	Fuel Holders, Producers, & Access.-State C	\$1,983,084	2.8600%	\$56,716
99	343.000	Prime Movers-State C	\$87,839,710	2.8600%	\$2,512,216
100	344.000	Generators-State C	\$23,678,734	2.8600%	\$677,212
101	345.000	Accessory Electric Equipment-State C	\$9,276,341	2.8600%	\$265,303
102	346.000	Misc. Power Plant Equipment-State C	\$2,379,237	2.8500%	\$67,808

The Empire District Electric Company
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True Up 3/31/2011
Direct Filing through June 30, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
103		TOTAL PRODUCTION - STATE LINE C - OTHER	\$134,639,690		\$3,830,195
104		PRODUCTION - STATE LINE S - OTHER			
105	340.000	Land & Land Rights-State S	\$9,913	0.0000%	\$0
106	341.000	Structures & Improvements-State S	\$919,761	1.8200%	\$16,740
107	342.000	Fuel Holders, Producers, & Access.-State S	\$2,689,714	3.8500%	\$103,554
108	343.000	Prime Movers-State S	\$21,848,976	1.9300%	\$421,685
109	344.000	Generators-State S	\$5,981,464	1.8200%	\$108,863
110	345.000	Accessory Electric Equipment-State S	\$2,409,859	3.5700%	\$86,032
111	346.000	Misc. Power Plant Equipment-State S	\$874,751	3.9900%	\$34,903
112		TOTAL PRODUCTION - STATE LINE S - OTHER	\$34,734,438		\$771,777
113		TOTAL OTHER PRODUCTION	\$291,101,634		\$7,288,560
114		TOTAL PRODUCTION PLANT	\$844,067,500		\$16,939,296
115		TRANSMISSION PLANT			
116	350.000	Land - TP	\$9,234,185	0.00%	\$0
117	352.000	Structures & Improvements - TP	\$1,961,955	2.09%	\$41,005
118	352.010	Structures & Improvements IATAN	\$19,175	2.0900%	\$401
119	353.000	Station Equipment - TP	\$81,079,767	2.20%	\$1,783,755
120	353.010	Station Equip - IATAN	\$433,194	2.20%	\$9,530
121	354.000	Towers and Fixtures - TP	\$666,181	1.92%	\$12,791
122	355.000	Poles and Fixtures - TP	\$35,847,572	3.33%	\$1,193,724
123	356.000	Overhead Conductors & Devices - TP	\$55,409,930	2.15%	\$1,191,313
124		TOTAL TRANSMISSION PLANT	\$184,651,959		\$4,232,519
125		DISTRIBUTION PLANT			
126	360.000	Land - DP	\$2,159,720	0.00%	\$0
127	361.000	Structures & Improvements - DP	\$9,290,560	2.08%	\$193,244
128	362.000	Station Equipment - DP	\$71,161,740	1.89%	\$1,344,957
129	364.000	Poles, Towers, & Fixtures - DP	\$132,123,175	4.35%	\$5,747,358
130	365.000	Overhead Conductors & Devices - DP	\$138,456,751	3.77%	\$5,219,820
131	366.000	Underground Conduit - DP	\$27,325,339	3.92%	\$1,071,153
132	367.000	Underground Conductors & Devices - DP	\$48,844,201	3.59%	\$1,753,507
133	368.000	Line Transformers - DP	\$83,001,895	2.78%	\$2,307,453
134	369.000	Services- DP	\$61,301,386	5.00%	\$3,065,069
135	370.000	Meters - DP	\$17,341,927	2.27%	\$393,662
136	371.000	Meter Installations - DP	\$14,429,032	5.80%	\$836,884
137	373.000	Street Lighting and Signal Systems - DP	\$14,441,965	3.13%	\$452,034
138		TOTAL DISTRIBUTION PLANT	\$619,877,691		\$22,385,141
139		GENERAL PLANT			

The Empire District Electric Company
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True Up 3/31/2011
Direct Filing through June 30, 2010
Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
140	389.000	Land and Land Rights - GP	\$564,738	0.00%	\$0
141	390.000	Structures & Improvements - GP	\$7,705,212	2.75%	\$211,893
142	391.000	Office Furniture & Equipment - GP	\$3,383,268	5.00%	\$169,163
143	391.010	Computer Equipment	\$10,182,560	10.00%	\$1,018,256
144	392.000	Transportation Equipment - GP	\$7,856,829	7.08%	\$556,263
145	393.000	Stores Equipment - GP	\$396,274	3.17%	\$12,562
146	394.000	Tools, Shop, & Garage Equipment- GP	\$3,885,324	4.50%	\$174,840
147	395.000	Laboratory Equipment	\$860,602	2.63%	\$22,634
148	396.000	Power Operated Equipment - GP	\$10,257,379	6.33%	\$649,292
149	397.000	Communication Equipment - GP	\$8,588,425	4.00%	\$343,537
150	398.000	Miscellaneous Equipment - GP	\$179,180	4.55%	\$8,153
151		TOTAL GENERAL PLANT	\$53,859,791		\$3,166,593
152		INCENTIVE COMPENSATION CAPITALIZATION			
153		Compensation Employee Stock Purchase Plan	-\$379,278	0.00%	\$0
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$379,278		\$0
155		Total Depreciation	<u>\$1,720,069,690</u>		<u>\$46,723,549</u>

The Empire District Electric Company
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True Up 3/31/2011
Direct Filing through June 30, 2010
Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	89.2075%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	89.2075%	\$0	\$0
4	303.000	Miscellaneous Intangibles (Like 353)	\$0	R-4	\$0	\$0	89.2075%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON- STEAM							
9	310.000	Land & Land Rights	\$0	R-9	\$0	\$0	83.3239%	\$0	\$0
10	311.000	Structures & Improvements	\$3,289,117	R-10	\$0	\$3,289,117	83.3239%	\$0	\$2,740,621
11	312.000	Boiler Plant Equipment	\$17,614,846	R-11	\$0	\$17,614,846	83.3239%	\$0	\$14,677,377
12	314.000	Turbogenerator Units	\$6,604,810	R-12	\$0	\$6,604,810	83.3239%	\$0	\$5,503,385
13	315.000	Accessory Electric Equipment	\$1,351,275	R-13	\$0	\$1,351,275	83.3239%	\$0	\$1,125,935
14	316.000	Misc. Power Plant Equipment	\$824,777	R-14	\$0	\$824,777	83.3239%	\$0	\$687,236
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$29,684,825		\$0	\$29,684,825		\$0	\$24,734,554
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$0	R-17	\$0	\$0	83.3239%	\$0	\$0
18	311.000	Structures and Improvements	\$4,116,321	R-18	\$0	\$4,116,321	83.3239%	\$0	\$3,429,879
19	312.300	Boiler Plant Equipment-Asbury	\$25,855,270	R-19	\$0	\$25,855,270	83.3239%	\$0	\$21,543,619
20	312.700	Unit Train	\$5,594	R-20	\$0	\$5,594	83.3239%	\$0	\$4,661
21	314.000	Turbogenerator Units-Asbury	\$10,031,879	R-21	\$0	\$10,031,879	83.3239%	\$0	\$8,358,953
22	315.000	Accessory Electric Equipment-Asbury	\$2,096,608	R-22	\$0	\$2,096,608	83.3239%	\$0	\$1,746,976
23	316.000	Misc. Power Plant Equipment-Asbury	\$993,437	R-23	\$0	\$993,437	83.3239%	\$0	\$827,770
24		TOTAL PRODUCTION - ASBURY - STEAM	\$43,099,109		\$0	\$43,099,109		\$0	\$35,911,858
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-Iatan	\$0	R-26	\$0	\$0	83.3239%	\$0	\$0
27	311.000	Structures & Improvements-Iatan	\$2,613,669	R-27	\$0	\$2,613,669	83.3239%	\$0	\$2,177,811
28	312.000	Boiler Plant Equipment-Iatan	\$24,241,626	R-28	\$0	\$24,241,626	83.3239%	\$0	\$20,199,068
29	312.000	Unit Train-Iatan	\$0	R-29	\$0	\$0	83.3239%	\$0	\$0
30	314.000	Turbogenerator Units-Iatan	\$4,758,619	R-30	\$0	\$4,758,619	83.3239%	\$0	\$3,965,067
31	315.000	Accessory Electric Equipment-Iatan	\$2,257,743	R-31	\$0	\$2,257,743	83.3239%	\$0	\$1,881,240
32	316.000	Misc. Power Plant Equipment-Iatan	\$898,302	R-32	\$0	\$898,302	83.3239%	\$0	\$748,500
33		TOTAL PRODUCTION - IATAN - STEAM	\$34,769,959		\$0	\$34,769,959		\$0	\$28,971,686
34		IATAN 2							
35	311.000	Structures & Improvements-Iatan 2	\$20,736	R-35	\$0	\$20,736	83.3239%	\$0	\$17,278
36	312.000	Boiler Plant Equipment-Iatan 2	\$161,261	R-36	\$0	\$161,261	83.3239%	\$0	\$134,369
37	314.000	Turbogenerator Units-Iatan 2	\$22,810	R-37	\$0	\$22,810	83.3239%	\$0	\$19,006
38	315.000	Accessory Electric Equipment-Iatan 2	\$25,364	R-38	\$0	\$25,364	83.3239%	\$0	\$21,134
39	316.000	Misc. Power Plant Equipment-Iatan 2	\$95,703	R-39	\$0	\$95,703	83.3239%	\$0	\$79,743
40		TOTAL IATAN 2	\$325,874		\$0	\$325,874		\$0	\$271,530
41		IATAN COMMON							
42	311.000	Structures & Improvements-Iatan Common	\$21	R-42	\$0	\$21	83.3239%	\$0	\$17
43	312.000	Boiler Plant Equipment-Iatan Common	\$82,180	R-43	\$0	\$82,180	83.3239%	\$0	\$68,476
44	314.000	Turbogenerator Units-Iatan Common	\$0	R-44	\$0	\$0	83.3239%	\$0	\$0
45	315.000	Accessory Electric Equipment-Iatan Common	\$0	R-45	\$0	\$0	83.3239%	\$0	\$0
46	316.000	Misc. Power Plant Equipment-Iatan Common	\$124	R-46	\$0	\$124	83.3239%	\$0	\$103
47		TOTAL IATAN COMMON	\$82,325		\$0	\$82,325		\$0	\$68,596
48		PRODUCTION - PLUM POINT - STEAM							
49	311.000	Structures & Improvements-Plum Point	\$192,924	R-49	\$0	\$192,924	83.3239%	\$0	\$160,752
50	312.000	Boiler Plant Equipment-Plum Point	\$524,976	R-50	\$0	\$524,976	83.3239%	\$0	\$437,430
51	312.000	Unit Train-Plum Point	\$256,953	R-51	\$0	\$256,953	83.3239%	\$0	\$214,103
52	314.000	Turbogenerator Units-Plum Point	\$94,689	R-52	\$0	\$94,689	83.3239%	\$0	\$78,899
53	315.000	Accessory Electric Equipment-Plum Point	\$73,224	R-53	\$0	\$73,224	83.3239%	\$0	\$61,013
54	316.000	Misc. Power Plant Equipment-Plum Point	\$78,353	R-54	\$0	\$78,353	83.3239%	\$0	\$65,287

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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
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$1,221,119		\$0	\$1,221,119		\$0	\$1,017,484
56		TOTAL STEAM PRODUCTION	\$109,183,211		\$0	\$109,183,211		\$0	\$90,975,708
57		NUCLEAR PRODUCTION							
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
59		HYDRAULIC PRODUCTION							
60		PRODUCTION - OZARK BEACH - HYDRO							
61	330.000	Land & Land Rights-Ozark	\$0	R-61	\$0	\$0	83.3239%	\$0	\$0
62	331.000	Structures & Improvements-Ozark	\$283,419	R-62	\$0	\$283,419	83.3239%	\$0	\$236,156
63	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,362,191	R-63	\$0	\$1,362,191	83.3239%	\$0	\$1,135,031
64	333.000	Water Wheels, Turbines & Generators	\$487,672	R-64	\$0	\$487,672	83.3239%	\$0	\$406,347
65	334.000	Accessory Electric Equipment	\$252,477	R-65	\$0	\$252,477	83.3239%	\$0	\$210,374
66	335.000	Misc. Power Plant Equipment-Ozark	\$191,297	R-66	\$0	\$191,297	83.3239%	\$0	\$159,396
67		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$2,577,056		\$0	\$2,577,056		\$0	\$2,147,304
68		TOTAL HYDRAULIC PRODUCTION	\$2,577,056		\$0	\$2,577,056		\$0	\$2,147,304
69		OTHER PRODUCTION							
70		PRODUCTION - ENERGY CENTER							
71	340.000	Land & Land Rights-Energy	\$0	R-71	\$0	\$0	83.3239%	\$0	\$0
72	341.000	Structures & Improvements-Energy	\$1,803,603	R-72	\$0	\$1,803,603	83.3239%	\$0	\$1,502,832
73	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,674,688	R-73	\$0	\$1,674,688	83.3239%	\$0	\$1,395,415
74	343.000	Prime Movers-Energy	\$15,559,604	R-74	\$0	\$15,559,604	83.3239%	\$0	\$12,964,869
75	344.000	Generators-Energy	\$6,717,462	R-75	\$0	\$6,717,462	83.3239%	\$0	\$5,597,251
76	345.000	Accessory Electric Equipment-Energy	\$930,698	R-76	\$0	\$930,698	83.3239%	\$0	\$775,494
77	346.000	Misc. Power Plant Equipment-Energy	\$3,167,555	R-77	\$0	\$3,167,555	83.3239%	\$0	\$2,639,330
78		TOTAL PRODUCTION - ENERGY CENTER	\$29,853,610		\$0	\$29,853,610		\$0	\$24,875,191
79		PRODUCTION - ENERGY CENTER FT8							
80	341.000	Structures & Improvements-FT8	\$77,537	R-80	\$0	\$77,537	83.3239%	\$0	\$64,607
81	342.000	Fuel Holders, Producers, & Access.-FT8	\$197,848	R-81	\$0	\$197,848	83.3239%	\$0	\$164,855
82	343.000	Prime Movers-FT8	\$3,296,873	R-82	\$0	\$3,296,873	83.3239%	\$0	\$2,747,083
83	344.000	Generators-FT8	\$35,368	R-83	\$0	\$35,368	83.3239%	\$0	\$29,470
84	345.000	Accessory Electric Equipment-FT8	\$389,640	R-84	\$0	\$389,640	83.3239%	\$0	\$324,663
85	346.000	Misc. Power Plant Equipment-FT8	\$151,355	R-85	\$0	\$151,355	83.3239%	\$0	\$126,115
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$4,148,621		\$0	\$4,148,621		\$0	\$3,456,793
87		PRODUCTION - RIVERTON - OTHER							
88	341.000	Structures & Improvements-Riverton	\$271,681	R-88	\$0	\$271,681	83.3239%	\$0	\$226,375
89	342.000	Fuel Holders, Producers, & Access.-Riverton	\$218,181	R-89	\$0	\$218,181	83.3239%	\$0	\$181,797
90	343.000	Prime Movers-Riverton	\$7,084,089	R-90	\$0	\$7,084,089	83.3239%	\$0	\$5,902,739
91	344.000	Generators-Riverton	\$1,858,060	R-91	\$0	\$1,858,060	83.3239%	\$0	\$1,548,208
92	345.000	Accessory Electric Equipment-Riverton	\$1,657,615	R-92	\$0	\$1,657,615	83.3239%	\$0	\$1,381,189
93	346.000	Misc. Power Plant Equipment-Riverton	\$202,635	R-93	\$0	\$202,635	83.3239%	\$0	\$168,843
94		TOTAL PRODUCTION - RIVERTON - OTHER	\$11,292,261		\$0	\$11,292,261		\$0	\$9,409,151
95		PRODUCTION - STATE LINE C - OTHER							
96	340.000	Land & Land Rights-State C	\$0	R-96	\$0	\$0	83.3239%	\$0	\$0
97	341.000	Structures & Improvements-State C	\$2,025,823	R-97	\$0	\$2,025,823	83.3239%	\$0	\$1,687,995
98	342.000	Fuel Holders, Producers, & Access.-State C	\$1,604,991	R-98	\$0	\$1,604,991	83.3239%	\$0	\$1,337,341
99	343.000	Prime Movers-State C	\$21,699,090	R-99	\$0	\$21,699,090	83.3239%	\$0	\$18,080,528
100	344.000	Generators-State C	\$3,675,168	R-100	\$0	\$3,675,168	83.3239%	\$0	\$3,062,293
101	345.000	Accessory Electric Equipment-State C	\$2,269,720	R-101	\$0	\$2,269,720	83.3239%	\$0	\$1,891,219
102	346.000	Misc. Power Plant Equipment-State C	\$265,908	R-102	\$0	\$265,908	83.3239%	\$0	\$221,565

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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
103		TOTAL PRODUCTION - STATE LINE C - OTHER	\$31,540,700		\$0	\$31,540,700		\$0	\$26,280,941
104		PRODUCTION - STATE LINE S - OTHER							
105	340.000	Land & Land Rights-State S	\$0	R-105	\$0	\$0	83.3239%	\$0	\$0
106	341.000	Structures & Improvements-State S	\$1,190,550	R-106	\$0	\$1,190,550	83.3239%	\$0	\$992,013
107	342.000	Fuel Holders, Producers, & Access.-State S	\$1,710,799	R-107	\$0	\$1,710,799	83.3239%	\$0	\$1,425,504
108	343.000	Prime Movers-State S	\$9,801,590	R-108	\$0	\$9,801,590	83.3239%	\$0	\$8,167,067
109	344.000	Generators-State S	\$3,716,244	R-109	\$0	\$3,716,244	83.3239%	\$0	\$3,096,519
110	345.000	Accessory Electric Equipment-State S	\$1,329,604	R-110	\$0	\$1,329,604	83.3239%	\$0	\$1,107,878
111	346.000	Misc. Power Plant Equipment-State S	\$263,449	R-111	\$0	\$263,449	83.3239%	\$0	\$219,516
112		TOTAL PRODUCTION - STATE LINE S - OTHER	\$18,012,236		\$0	\$18,012,236		\$0	\$15,008,497
113		TOTAL OTHER PRODUCTION	\$94,847,428		\$0	\$94,847,428		\$0	\$79,030,573
114		TOTAL PRODUCTION PLANT	\$206,607,695		\$0	\$206,607,695		\$0	\$172,153,585
115		TRANSMISSION PLANT							
116	350.000	Land - TP	\$0	R-116	\$0	\$0	83.3239%	\$0	\$0
117	352.000	Structures & Improvements - TP	\$1,151,400	R-117	\$0	\$1,151,400	83.3239%	\$0	\$959,391
118	352.010	Structures & Improvements IATAN	\$23,161	R-118	\$0	\$23,161	83.3239%	\$0	\$19,299
119	353.000	Station Equipment - TP	\$34,760,679	R-119	\$0	\$34,760,679	83.3239%	\$0	\$28,963,953
120	353.010	Station Equip - IATAN	\$450,866	R-120	\$0	\$450,866	83.3239%	\$0	\$375,679
121	354.000	Towers and Fixtures - TP	\$791,563	R-121	\$0	\$791,563	83.3239%	\$0	\$659,561
122	355.000	Poles and Fixtures - TP	\$17,627,319	R-122	\$0	\$17,627,319	83.3239%	\$0	\$14,687,770
123	356.000	Overhead Conductors & Devices - TP	\$19,948,970	R-123	\$0	\$19,948,970	83.3239%	\$0	\$16,622,260
124		TOTAL TRANSMISSION PLANT	\$74,753,958		\$0	\$74,753,958		\$0	\$62,287,913
125		DISTRIBUTION PLANT							
126	360.000	Land - DP	\$0	R-126	\$0	\$0	90.2810%	\$0	\$0
127	361.000	Structures & Improvements - DP	\$3,983,728	R-127	\$0	\$3,983,728	90.2810%	\$0	\$3,596,549
128	362.000	Station Equipment - DP	\$28,716,324	R-128	\$0	\$28,716,324	90.2810%	\$0	\$25,925,384
129	364.000	Poles, Towers, & Fixtures - DP	\$69,026,435	R-129	\$0	\$69,026,435	90.2810%	\$0	\$62,317,756
130	365.000	Overhead Conductors & Devices - DP	\$57,782,902	R-130	\$0	\$57,782,902	90.2810%	\$0	\$52,166,982
131	366.000	Underground Conduit - DP	\$10,739,742	R-131	\$0	\$10,739,742	90.2810%	\$0	\$9,695,946
132	367.000	Underground Conductors & Devices - DP	\$21,467,532	R-132	\$0	\$21,467,532	90.2810%	\$0	\$19,381,103
133	368.000	Line Transformers - DP	\$32,611,231	R-133	\$0	\$32,611,231	90.2810%	\$0	\$29,441,745
134	369.000	Services- DP	\$37,209,158	R-134	\$0	\$37,209,158	90.2810%	\$0	\$33,592,800
135	370.000	Meters - DP	\$6,763,563	R-135	\$0	\$6,763,563	90.2810%	\$0	\$6,106,212
136	371.000	Meter Installations - DP	\$9,945,470	R-136	\$0	\$9,945,470	90.2810%	\$0	\$8,978,870
137	373.000	Street Lighting and Signal Systems - DP	\$5,132,637	R-137	\$0	\$5,132,637	90.2810%	\$0	\$4,633,796
138		TOTAL DISTRIBUTION PLANT	\$283,378,722		\$0	\$283,378,722		\$0	\$255,837,143
139		GENERAL PLANT							
140	389.000	Land and Land Rights - GP	\$0	R-140	\$0	\$0	89.2075%	\$0	\$0
141	390.000	Structures & Improvements - GP	\$6,276,817	R-141	-\$484,648	\$5,792,169	89.2075%	\$0	\$5,167,049
142	391.000	Office Furniture & Equipment - GP	\$2,477,663	R-142	-\$159,210	\$2,318,453	89.2075%	\$0	\$2,068,234
143	391.010	Computer Equipment	\$6,843,021	R-143	-\$270,474	\$6,572,547	89.2075%	\$0	\$5,863,205
144	392.000	Transportation Equipment - GP	\$7,107,880	R-144	\$0	\$7,107,880	89.2075%	\$0	\$6,340,762
145	393.000	Stores Equipment - GP	\$311,448	R-145	\$0	\$311,448	89.2075%	\$0	\$277,835
146	394.000	Tools, Shop, & Garage Equipment- GP	\$2,463,405	R-146	\$0	\$2,463,405	89.2075%	\$0	\$2,197,542
147	395.000	Laboratory Equipment	\$721,173	R-147	\$0	\$721,173	89.2075%	\$0	\$643,340
148	396.000	Power Operated Equipment - GP	\$7,699,667	R-148	\$0	\$7,699,667	89.2075%	\$0	\$6,868,680
149	397.000	Communication Equipment - GP	\$6,925,845	R-149	-\$354,003	\$6,571,842	89.2075%	\$0	\$5,862,576
150	398.000	Miscellaneous Equipment - GP	\$135,738	R-150	-\$7,997	\$127,741	89.2075%	\$0	\$113,955
151		TOTAL GENERAL PLANT	\$40,962,657		-\$1,276,332	\$39,686,325		\$0	\$35,403,178
152		INCENTIVE COMPENSATION CAPITALIZATION							
153		Compensation Employee Stock Purchase Plan	-\$6,349	R-153	-\$6,141	-\$12,490	83.3239%	\$0	-\$10,407
154		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$6,349		-\$6,141	-\$12,490		\$0	-\$10,407
155		TOTAL DEPRECIATION RESERVE	\$605,696,683		-\$1,282,473	\$604,414,210		\$0	\$525,671,412

The Empire District Electric Company
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Adjustments for Depreciation Reserve

A	B	C	D	E	F	G
Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Jurisdictional Adjustments
R-141	Structures & Improvements - GP	390.000		-\$484,648		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion (McMellen)		-\$484,648		\$0	
R-142	Office Furniture & Equipment - GP	391.000		-\$159,210		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion (McMellen)		-\$159,210		\$0	
R-143	Computer Equipment	391.010		-\$270,474		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion. (McMellen)		-\$270,474		\$0	
R-149	Communication Equipment - GP	397.000		-\$354,003		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion (McMellen)		-\$354,003		\$0	
R-150	Miscellaneous Equipment - GP	398.000		-\$7,997		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion (McMellen)		-\$7,997		\$0	
R-153	Compensation Employee Stock Purchase Plan			-\$6,141		\$0
	1. To remove depreciation reserve for capitalized portion of the Employee Stock Purchase Plan Compensation (McMellen)		-\$5,685		\$0	
	2. To remove depreciation reserve for capitalized portion of the incentive bonus plan. (McMellen)		-\$456		\$0	
Total Reserve Adjustments				-\$1,282,473		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$36,101,984	46.82	11.50	35.32	0.096767	\$3,493,481
3	Federal Income Tax Withheld	\$5,881,708	46.82	14.50	32.32	0.088548	\$520,813
4	State Income Tax Withheld	\$1,824,995	46.82	18.80	28.02	0.076767	\$140,099
5	FICA Taxes Withheld-Employee	\$3,507,981	46.82	11.50	35.32	0.096767	\$339,457
6	Accrued Vacation	\$167,066	46.82	365.00	-318.18	-0.871726	-\$145,636
7	Fuel- Coal	\$56,406,839	46.82	30.71	16.11	0.044137	\$2,489,629
8	Fuel - Purchased Gas	\$25,910,637	46.82	27.09	19.73	0.054055	\$1,400,599
9	Fuel - Purchased Oil	\$866,337	46.82	26.25	20.57	0.056356	\$48,823
10	Purchased Power	\$45,497,572	46.82	36.19	10.63	0.029123	\$1,325,026
11	Employees 401 K Withheld	\$3,086,871	46.82	11.50	35.32	0.096767	\$298,707
12	Employers 401 K Matchings	\$872,142	46.82	60.56	-13.74	-0.037644	-\$32,831
13	Employers Life Insurance Matchings	\$164,610	46.82	7.01	39.81	0.109068	\$17,954
14	Employers Healthcare	\$4,100,103	46.82	-5.71	52.53	0.143918	\$590,079
15	Employers AD&D	\$45,270	46.82	4.41	42.41	0.116192	\$5,260
16	Employers Dental/Vision	\$167,419	46.82	9.23	37.59	0.102986	\$17,242
17	Pension	\$5,926,969	46.82	59.75	-12.93	-0.035425	-\$209,963
18	Cash Vouchers	\$47,108,577	46.82	34.60	12.22	0.033479	\$1,577,148
19	TOTAL OPERATION AND MAINT. EXPENSE	\$237,637,080					\$11,875,887
20	TAXES						
21	FICA - Employer Portion	\$2,687,498	46.82	14.50	32.32	0.088548	\$237,973
22	Federal Unemployment Tax	\$27,627	46.82	58.78	-11.96	-0.032767	-\$905
23	State Unemployment Tax	\$56,716	46.82	63.11	-16.29	-0.044630	-\$2,531
24	MO Gross Receipts Taxes	\$6,940,205	27.46	20.53	6.93	0.018986	\$131,767
25	Corporate Franchise	\$435,038	46.82	-77.50	124.32	0.340603	\$148,175
26	Property Tax	\$13,573,457	46.82	182.50	-135.68	-0.371726	-\$5,045,607
27	Sales Tax	\$411,604	27.46	10.84	16.62	0.045534	\$18,742
28	TOTAL TAXES	\$24,132,145					-\$4,512,386
29	OTHER EXPENSES						
30	TOTAL OTHER EXPENSES	\$0					\$0
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$7,363,501
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$19,236,560	46.82	80.67	-33.85	-0.092740	-\$1,783,999
34	State Tax Offset	\$3,022,888	46.82	8.43	38.39	0.105178	\$317,941
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$32,550,869	46.82	91.25	-44.43	-0.121726	-\$3,962,287
37	TOTAL OFFSET FROM RATE BASE	\$54,810,317					-\$5,428,345
38	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,935,156

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Income Statement Detail

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Revenues From System Sales	\$353,502,295			Rev-2		\$353,502,295	100.0000%	\$45,433,439	\$398,935,734		
Rev-3	0.000	Sale for Resale-Off System	\$348,761			Rev-3		\$348,761	100.0000%	-\$348,761	\$0		
Rev-4		TOTAL RETAIL RATE REVENUE	\$353,851,056					\$353,851,056		\$45,084,678	\$398,935,734		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	0.000	Other Operating Revenue	\$6,065,414			Rev-6		\$6,065,414	100.0000%	-\$75,534	\$5,989,880		
Rev-7		TOTAL OTHER OPERATING REVENUES	\$6,065,414					\$6,065,414		-\$75,534	\$5,989,880		
Rev-8		TOTAL OPERATING REVENUES	\$359,916,470					\$359,916,470		\$45,009,144	\$404,925,614		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Stm Oper- Suprv & Engineering	\$2,646,318	\$2,646,318	\$0	E-4	\$317,370	\$2,963,688	83.3239%	\$0	\$2,469,460	\$2,305,636	\$163,824
5	501.000	Fuel Expense	\$38,611,454	\$0	\$38,611,454	E-5	\$4,926,805	\$43,538,259	82.7100%	\$0	\$36,010,494	\$5,566	\$36,004,928
6	502.000	Production Purchased Power	\$2,446,455	\$0	\$2,446,455	E-6	\$1,336,450	\$3,782,905	82.7100%	\$0	\$3,128,840	\$137,567	\$2,991,273
7	505.000	Production Electric Expense	\$942,173	\$0	\$942,173	E-7	\$335,181	\$1,277,354	83.3239%	\$0	\$1,064,342	\$50,793	\$1,013,549
8	506.000	Misc'l Other Power Expenses	\$934,396	\$0	\$934,396	E-8	\$1,291,925	\$2,226,321	83.3239%	\$0	\$1,855,058	\$20,199	\$1,834,859
9	507.000	Production-Rents	\$48	\$0	\$48	E-9	\$0	\$48	83.3239%	\$0	\$40	\$0	\$40
10	509.000	Emission Allowance Expense	\$0	\$0	\$0	E-10	\$12,215	\$12,215	83.3239%	\$0	\$10,178	\$0	\$10,178
11		TOTAL OPERATION & MAINTENANCE EXPENSE	\$45,580,844	\$2,646,318	\$42,934,526		\$8,219,946	\$53,800,790		\$0	\$44,538,412	\$2,519,761	\$42,018,651
12		TOTAL STEAM POWER GENERATION	\$45,580,844	\$2,646,318	\$42,934,526		\$8,219,946	\$53,800,790		\$0	\$44,538,412	\$2,519,761	\$42,018,651
13		ELECTRIC MAINTENANCE EXPENSE											
14	510.000	Steam Maint. Suprv & Eng.	\$405,301	\$405,301	\$0	E-14	\$441,565	\$846,866	82.7100%	\$0	\$700,443	\$363,543	\$336,900
15	511.000	Maintenance of Structures	\$623,055	\$0	\$623,055	E-15	\$190,970	\$814,025	83.3239%	\$0	\$678,277	\$26,907	\$651,370
16	512.000	Maintenance of Boiler Plant	\$3,231,683	\$0	\$3,231,683	E-16	\$1,207,010	\$4,438,693	82.7100%	\$0	\$3,671,243	\$129,111	\$3,542,132
17	513.000	Maintenance of Electric Plant	\$1,457,194	\$0	\$1,457,194	E-17	\$402,768	\$1,859,962	82.7100%	\$0	\$1,538,374	\$34,464	\$1,503,910
18	514.000	Maintenance of Misc. Steam Plant	\$465,707	\$0	\$465,707	E-18	\$131,283	\$596,990	83.3239%	\$0	\$497,435	\$25,576	\$471,859
19		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$6,182,940	\$405,301	\$5,777,639		\$2,373,596	\$8,556,536		\$0	\$7,085,772	\$579,601	\$6,506,171
20		NUCLEAR POWER GENERATION											
21		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
22		HYDRAULIC POWER GENERATION											
23		OPERATION - HP											
24	535.000	Production Hydraulic Pwr Oper Suprv & Eng	\$58,173	\$58,173	\$0	E-24	\$5,719	\$63,892	83.3239%	\$0	\$53,237	\$53,237	\$0
25	536.000	Productin Water for Power Hydro	\$0	\$0	\$0	E-25	\$0	\$0	82.7100%	\$0	\$0	\$0	\$0
26	537.000	Production Other Hydraulic Expense	\$12,363	\$0	\$12,363	E-26	\$155	\$12,518	83.3239%	\$0	\$10,430	\$129	\$10,301
27	538.000	Prod Hydraulic Electric Expense	\$41,186	\$0	\$41,186	E-27	\$2,974	\$44,160	83.3239%	\$0	\$36,796	\$2,478	\$34,318
28	539.000	Prod Misc'l Hydraulic Generation Exp	\$302,477	\$0	\$302,477	E-28	\$19,846	\$322,323	83.3239%	\$0	\$268,572	\$16,536	\$252,036
29	540.000	Production Hydraulic Rent Expense	\$0	\$0	\$0	E-29	\$0	\$0	83.3239%	\$0	\$0	\$0	\$0
30		TOTAL OPERATION - HP	\$414,199	\$58,173	\$356,026		\$28,694	\$442,893		\$0	\$369,035	\$72,380	\$296,655
31		MAINTENANCE - HP											
32	541.000	Prod Hydraulic Maint Suprv & Eng	\$57,913	\$57,913	\$0	E-32	\$23,158	\$81,071	83.3239%	\$0	\$67,552	\$67,552	\$0

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33	542.000	Prod Hydraulic Maint of Structures	\$31,467	\$0	\$31,467	E-33	\$8,847	\$40,314	83.3239%	\$0	\$33,592	\$7,372	\$26,220
34	543.000	Prod Maint Reservoirs, Dam & Wtrwy	\$21,537	\$0	\$21,537	E-34	\$3,864	\$25,401	83.3239%	\$0	\$21,165	\$3,220	\$17,945
35	544.000	Prod Hydraulic Maint of Elect Plant	\$29,756	\$0	\$29,756	E-35	\$2,634	\$32,390	83.3239%	\$0	\$26,989	\$2,195	\$24,794
36	545.000	Prod Maint of Misc Hydraulic Plant	\$23,314	\$0	\$23,314	E-36	\$1,488	\$24,802	83.3239%	\$0	\$20,666	\$1,240	\$19,426
37		TOTAL MAINTANENCE - HP	\$163,987	\$57,913	\$106,074		\$39,991	\$203,978		\$0	\$169,964	\$81,579	\$88,385
38		TOTAL HYDRAULIC POWER GENERATION	\$578,186	\$116,086	\$462,100		\$68,685	\$646,871		\$0	\$538,999	\$153,959	\$385,040
39		OTHER POWER GENERATION											
40		OPERATION - OP											
41	546.000	Prod Turbine Oper Suprv & Engineer	\$506,346	\$506,346	\$0	E-41	\$63,432	\$569,778	83.3239%	\$0	\$474,761	\$474,761	\$0
42	547.000	Prod Combustion Turbine Fuel	\$59,886,190	\$0	\$59,886,190	E-42	\$7,816,977	\$67,703,167	82.7100%	\$0	\$55,997,289	\$213	\$55,997,076
43	548.000	Prod Comb Turb Generation Exp.	\$2,044,315	\$0	\$2,044,315	E-43	\$114,412	\$2,158,727	83.3239%	\$0	\$1,798,736	\$95,333	\$1,703,403
44	549.000	Misc Other Power Generation Exp.	\$629,830	\$0	\$629,830	E-44	\$6,628	\$636,458	83.3239%	\$0	\$530,322	\$5,523	\$524,799
45	550.000	Combustion Turbine Rents Exp	\$926	\$0	\$926	E-45	\$0	\$926	100.0000%	\$0	\$926	\$0	\$926
46		TOTAL OPERATION - OP	\$63,067,607	\$506,346	\$62,561,261		\$8,001,449	\$71,069,056		\$0	\$58,802,034	\$575,830	\$58,226,204
47		MAINTANENCE - OP											
48	551.000	Prod Combust Turb Maint Suprv & Eng	\$374,647	\$374,647	\$0	E-48	\$45,567	\$420,214	83.3239%	\$0	\$350,139	\$350,139	\$0
49	552.000	Prod comb Turb Maint of Structures	\$127,253	\$0	\$127,253	E-49	\$11,788	\$139,041	83.3239%	\$0	\$115,854	\$9,822	\$106,032
50	553.000	Prod Maint of Gen & Electric Plant	\$5,892,576	\$0	\$5,892,576	E-50	\$79,354	\$5,971,930	83.3239%	\$0	\$4,976,045	\$66,121	\$4,909,924
51	554.000	Prod Maint Misc Other Gen Power Plt	\$478,947	\$0	\$478,947	E-51	\$38,327	\$517,274	83.3239%	\$0	\$431,013	\$31,936	\$399,077
52		TOTAL MAINTANENCE - OP	\$6,873,423	\$374,647	\$6,498,776		\$175,036	\$7,048,459		\$0	\$5,873,051	\$458,018	\$5,415,033
53		TOTAL OTHER POWER GENERATION	\$69,941,030	\$880,993	\$69,060,037		\$8,176,485	\$78,117,515		\$0	\$64,675,085	\$1,033,848	\$63,641,237
54		OTHER POWER SUPPLY EXPENSES											
55	555.000	Purchased Power-Energy	\$71,602,159	\$0	\$71,602,159	E-55	-\$13,615,570	\$57,986,589	82.7100%	\$0	\$47,960,708	\$0	\$47,960,708
56	556.000	Oth Pwr Supply Syst Contr Load Disp	\$2,337,584	\$0	\$2,337,584	E-56	\$203,843	\$2,541,427	83.3239%	\$0	\$2,117,616	\$102,334	\$2,015,282
57	557.000	Purch Power Other Power Supply Exp	\$122,901	\$0	\$122,901	E-57	\$87,829	\$210,730	83.3239%	\$0	\$175,588	\$0	\$175,588
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$74,062,644	\$0	\$74,062,644		-\$13,323,898	\$60,738,746		\$0	\$50,253,912	\$102,334	\$50,151,578
59		TOTAL POWER PRODUCTION EXPENSES	\$196,345,644	\$4,048,698	\$192,296,946		\$5,514,814	\$201,860,458		\$0	\$167,092,180	\$4,389,503	\$162,702,677
60		TRANSMISSION EXPENSES											
61		OPERATION - TRANSMISSION EXP.											
62	560.000	Trans Oper Suprv and Engrg	\$309,037	\$309,037	\$0	E-62	\$15,723	\$324,760	83.3239%	\$0	\$270,603	\$270,603	\$0
63	561.000	Trans Oper- Load Dispatch	\$462,328	\$0	\$462,328	E-63	\$49,246	\$511,574	83.3239%	\$0	\$426,264	\$41,034	\$385,230
64	562.000	Trans Oper- Station Expenses	\$222,328	\$0	\$222,328	E-64	\$13,970	\$236,298	83.3239%	\$0	\$196,892	\$11,640	\$185,252
65	563.000	Trans Oper-OH Line Expense	\$62,658	\$0	\$62,658	E-65	\$4,174	\$66,832	83.3239%	\$0	\$55,687	\$3,478	\$52,209
66	565.000	Trans of Electricity by Others	\$2,271,022	\$0	\$2,271,022	E-66	\$1,620,178	\$3,891,200	83.3239%	\$0	\$3,242,299	\$148	\$3,242,151
67	566.000	Misc Transmission Expense	\$458,715	\$0	\$458,715	E-67	\$30,602	\$489,317	100.0000%	\$0	\$489,317	\$30,602	\$458,715
68	567.000	Trans Ops Rents	\$175	\$0	\$175	E-68	\$0	\$175	83.3239%	\$0	\$146	\$0	\$146
69		TOTAL OPERATION - TRANSMISSION EXP.	\$3,786,263	\$309,037	\$3,477,226		\$1,733,893	\$5,520,156		\$0	\$4,681,208	\$357,505	\$4,323,703
70		MAINTANENCE - TRANSMISSION EXP.											
71	568.000	Trans Maint-Suprv and Engrg	\$60,684	\$60,684	\$0	E-71	\$5,002	\$65,686	83.3239%	\$0	\$54,732	\$54,732	\$0
72	569.000	Trans Maintenance of Structures	\$10,384	\$0	\$10,384	E-72	\$130	\$10,514	83.3239%	\$0	\$8,760	\$108	\$8,652
73	570.000	Trans Maintenance of Station Equipment	\$488,551	\$0	\$488,551	E-73	\$41,867	\$530,418	83.3239%	\$0	\$441,965	\$34,885	\$407,080
74	571.000	Trans Maintenance of Overhead Lines	\$2,426,636	\$0	\$2,426,636	E-74	\$170,506	\$2,597,142	83.3239%	\$0	\$2,164,040	\$13,067	\$2,150,973
75		TOTAL MAINTANENCE - TRANSMISSION EXP.	\$2,986,255	\$60,684	\$2,925,571		\$217,505	\$3,203,760		\$0	\$2,669,497	\$102,792	\$2,566,705

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76		TOTAL TRANSMISSION EXPENSES	\$6,772,518	\$369,721	\$6,402,797		\$1,951,398	\$8,723,916		\$0	\$7,350,705	\$460,297	\$6,890,408
77		DISTRIBUTION EXPENSES											
78		OPERATION - DIST. EXPENSES											
79	580.000	Distrb Oper - Supr & Engineering	\$788,037	\$788,037	\$0	E-79	\$46,851	\$834,888	90.2810%	\$0	\$753,745	\$753,745	\$0
80	582.000	Distrb Oper - Station Expense	\$535,009	\$535,009	\$0	E-80	\$35,997	\$571,006	90.2810%	\$0	\$515,510	\$515,510	\$0
81	583.000	Distrb Oper OH Line Expense	\$1,572,832	\$1,572,832	\$0	E-81	\$112,514	\$1,685,346	90.2810%	\$0	\$1,521,547	\$1,521,547	\$0
82	584.000	Distrb Oper UG Line Expense	\$565,816	\$565,816	\$0	E-82	\$22,868	\$588,684	90.2810%	\$0	\$531,470	\$531,470	\$0
83	585.000	Distrb Oper Street Light & Signal Expense	\$95,907	\$95,907	\$0	E-83	\$1,609	\$97,516	90.2810%	\$0	\$88,038	\$88,038	\$0
84	586.000	Distrb Oper Meter Expense	\$2,420,038	\$2,420,038	\$0	E-84	\$182,922	\$2,602,960	90.2810%	\$0	\$2,349,978	\$2,349,978	\$0
85	587.000	Distrb Oper Customer Install Expense	\$114,360	\$114,360	\$0	E-85	\$9,105	\$123,465	90.2810%	\$0	\$111,465	\$111,465	\$0
86	588.000	Distr Oper Misc Distr Expense	\$1,012,461	\$1,012,461	\$0	E-86	\$49,862	\$1,062,323	90.2810%	\$0	\$959,076	\$959,076	\$0
87	589.000	Distr Operations Rents	\$3,674	\$3,674	\$0	E-87	\$0	\$3,674	90.2810%	\$0	\$3,317	\$3,317	\$0
88		TOTAL OPERATION - DIST. EXPENSES	\$7,108,134	\$7,108,134	\$0		\$461,728	\$7,569,862		\$0	\$6,834,146	\$6,834,146	\$0
89		MAINTENANCE - DISTRIB. EXPENSES											
90	590.000	Distrb Maint-Suprv & Engineering	\$164,112	\$164,112	\$0	E-90	\$17,164	\$181,276	90.2810%	\$0	\$163,658	\$163,658	\$0
91	591.000	Distrb Maint-Structures	\$80,621	\$80,621	\$0	E-91	\$626	\$81,247	90.2810%	\$0	\$73,351	\$73,351	\$0
92	592.000	Distrb Maint-Station Equipment	\$1,251,329	\$1,251,329	\$0	E-92	\$49,545	\$1,300,874	90.2810%	\$0	\$1,174,442	\$1,174,442	\$0
93	593.000	Distrb Maint-OH lines	\$12,427,425	\$12,427,425	\$0	E-93	\$150,831	\$12,578,256	90.2810%	\$0	\$11,355,775	\$11,355,775	\$0
94	594.000	Distrb Maint-Maint Undergrnd Lines	\$626,206	\$626,206	\$0	E-94	\$43,072	\$669,278	90.2810%	\$0	\$604,231	\$604,231	\$0
95	595.000	Distrb Maint-Maint Line Transformer	\$254,030	\$254,030	\$0	E-95	\$17,491	\$271,521	90.2810%	\$0	\$245,132	\$245,132	\$0
96	596.000	Distrb Maint- Maint St Lights/Signal	\$386,693	\$386,693	\$0	E-96	\$19,799	\$406,492	90.2810%	\$0	\$366,985	\$366,985	\$0
97	597.000	Distrb Maint-Maint of Meters	\$280,497	\$280,497	\$0	E-97	\$24,016	\$304,513	90.2810%	\$0	\$274,917	\$274,917	\$0
98	598.000	Distrb Maint-Maint Misc Distr Pln	\$187,188	\$187,188	\$0	E-98	\$9,383	\$196,571	90.2810%	\$0	\$177,466	\$177,466	\$0
99		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$15,658,101	\$15,658,101	\$0		\$331,927	\$15,990,028		\$0	\$14,435,957	\$14,435,957	\$0
100		TOTAL DISTRIBUTION EXPENSES	\$22,766,235	\$22,766,235	\$0		\$793,655	\$23,559,890		\$0	\$21,270,103	\$21,270,103	\$0
101		CUSTOMER ACCOUNTS EXPENSE											
102	901.000	Cst Acct-Suprv Mtr Read Clct Misc	\$523,607	\$523,607	\$0	E-102	\$51,215	\$574,822	88.4277%	\$0	\$508,302	\$508,302	\$0
103	902.000	Cust Accts Meter Reading Expense	\$1,753,802	\$1,753,802	\$0	E-103	\$151,679	\$1,905,481	88.4277%	\$0	\$1,684,973	\$1,684,973	\$0
104	903.000	Customer Accts Records and Collection	\$5,022,204	\$5,022,204	\$0	E-104	\$231,605	\$5,253,809	88.4277%	\$0	\$4,645,822	\$4,645,822	\$0
105	904.000	Uncollectible Accounts	\$2,039,009	\$0	\$2,039,009	E-105	\$117,340	\$2,156,349	88.4277%	\$0	\$1,906,810	\$0	\$1,906,810
106	905.000	Misc. Customer Accts Expense	\$211,967	\$0	\$211,967	E-106	\$1,070	\$213,037	88.4277%	\$0	\$188,384	\$946	\$187,438
107		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,550,589	\$7,299,613	\$2,250,976		\$552,909	\$10,103,498		\$0	\$8,934,291	\$6,840,043	\$2,094,248
108		CUSTOMER SERVICE & INFO. EXP.											
109	907.000	Cst Service Suprv	\$351,895	\$351,895	\$0	E-109	\$26,877	\$378,772	88.4277%	\$0	\$334,939	\$334,939	\$0
110	908.000	Cst Assistance Expense	\$888,239	\$888,239	\$0	E-110	\$70,280	\$958,519	88.4277%	\$0	\$847,596	\$847,596	\$0
111	909.000	Information and Instruction Ads	\$174,854	\$0	\$174,854	E-111	\$0	\$174,854	88.4277%	\$0	\$154,619	\$0	\$154,619
112	910.000	Customer Serv & Public Infor Clear	\$7,076	\$0	\$7,076	E-112	\$0	\$7,076	88.4277%	\$0	\$6,257	\$0	\$6,257
113		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,422,064	\$1,240,134	\$181,930		\$97,157	\$1,519,221		\$0	\$1,343,411	\$1,182,535	\$160,876
114		SALES EXPENSES											
115	911.000	Sales Supervision	\$8,152	\$8,152	\$0	E-115	\$730	\$8,882	88.9110%	\$0	\$7,897	\$7,897	\$0
116	912.000	Sales Demonstration and Selling	\$350,542	\$350,542	\$0	E-116	\$26,002	\$376,544	88.9110%	\$0	\$334,789	\$334,789	\$0
117	916.000	Misc. Sales Expense	\$0	\$0	\$0	E-117	\$0	\$0	88.9110%	\$0	\$0	\$0	\$0
118		TOTAL SALES EXPENSES	\$358,694	\$358,694	\$0		\$26,732	\$385,426		\$0	\$342,686	\$342,686	\$0
119		ADMIN. & GENERAL EXPENSES											

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120		OPERATION- ADMIN. & GENERAL EXP.											
121	920.000	Admin & Gen-Administrative Salaries	\$7,942,527	\$7,942,527	\$0	E-121	\$887,236	\$8,829,763	88.9110%	\$0	\$7,850,631	\$7,827,290	\$23,341
122	921.000	A & G Off Supply	\$2,087,665	\$0	\$2,087,665	E-122	\$28,058	\$2,115,723	88.9110%	\$0	\$1,881,110	\$293	\$1,880,817
123	922.000	Admin Expense Transfer Credit	-\$2,292,650	\$0	-\$2,292,650	E-123	\$0	-\$2,292,650	88.9110%	\$0	-\$2,038,418	\$0	-\$2,038,418
124	923.000	Outside Services Employed-Allocated	\$2,620,173	\$0	\$2,620,173	E-124	\$331,275	\$2,951,448	88.9110%	\$0	\$2,624,162	\$0	\$2,624,162
125	924.000	Property Insurance	\$2,051,935	\$0	\$2,051,935	E-125	\$226,352	\$2,278,287	88.9110%	\$0	\$2,025,648	\$0	\$2,025,648
126	925.000	Injuries and Damages	\$1,414,459	\$0	\$1,414,459	E-126	\$97,008	\$1,511,467	88.9110%	\$0	\$1,343,860	\$0	\$1,343,860
127	926.000	Employee Pensions and Benefits	\$13,338,452	\$0	\$13,338,452	E-127	\$569,992	\$13,908,444	88.9110%	\$2,259,998	\$14,626,135	\$155,661	\$14,470,474
128	927.000	Franchise Requirements	\$0	\$0	\$0	E-128	\$0	\$0	88.9110%	\$0	\$0	\$0	\$0
129	928.000	Reg Comm Exp	\$862,199	\$0	\$862,199	E-129	-\$238,620	\$623,579	100.0000%	\$0	\$623,579	\$0	\$623,579
130	929.000	Duplicate Charges-Credit	-\$239,750	\$0	-\$239,750	E-130	\$0	-\$239,750	88.9110%	\$0	-\$213,164	\$0	-\$213,164
131	930.000	Admin & General Miscellaneous Expense	\$2,105,708	\$0	\$2,105,708	E-131	\$1,491	\$2,107,199	88.9110%	\$0	\$1,873,532	\$1,326	\$1,872,206
132	931.000	Admin & General Expense-Rents	\$135,720	\$0	\$135,720	E-132	\$40	\$135,720	88.9110%	\$0	\$120,670	\$0	\$120,670
133		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$30,026,438	\$7,942,527	\$22,083,911		\$1,902,792	\$31,929,230		\$2,259,998	\$30,717,745	\$7,984,570	\$22,733,175
134		MAINT., ADMIN. & GENERAL EXP.											
135	935.000	Maint. Of General Plant	\$255,131	\$255,131	\$0	E-135	\$12,092	\$267,223	88.9110%	\$0	\$237,591	\$237,591	\$0
136		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$255,131	\$255,131	\$0		\$12,092	\$267,223		\$0	\$237,591	\$237,591	\$0
137		TOTAL ADMIN. & GENERAL EXPENSES	\$30,281,569	\$8,197,658	\$22,083,911		\$1,914,884	\$32,196,453		\$2,259,998	\$30,955,336	\$8,222,161	\$22,733,175
138		INTEREST ON CUSTOMER DEPOSITS											
139	0.000	Customer Deposit Interest	\$320,741	\$0	\$320,741	E-139	\$27,627	\$348,368	100.0000%	\$0	\$348,368	\$0	\$348,368
140		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$320,741	\$0	\$320,741		\$27,627	\$348,368		\$0	\$348,368	\$0	\$348,368
141		DEPRECIATION EXPENSE											
142	403.000	Depreciation Expense, Dep. Exp.	\$41,763,408	See note (1)	See note (1)	E-142	See note (1)	\$41,763,408	90.2810%	\$9,019,127	\$46,723,549	See note (1)	See note (1)
143		TOTAL DEPRECIATION EXPENSE	\$41,763,408	\$0	\$0		\$0	\$41,763,408		\$9,019,127	\$46,723,549	\$0	\$0
144		AMORTIZATION EXPENSE											
145	0.000	Reg Plan Amortization	\$5,301,560	\$0	\$5,301,560	E-145	-\$5,301,560	\$0	100.0000%	\$0	\$0	\$0	\$0
146	0.000	Amortization of Electric Plant	\$795,855	\$0	\$795,855	E-146	-\$51,620	\$744,235	90.2810%	\$0	\$671,903	\$0	\$671,903
147	0.000	Carrying Costs IATAN I	\$0	\$0	\$0	E-147	\$0	\$0	100.0000%	\$51,631	\$51,631	\$0	\$51,631
148	0.000	Vegetation and Infrastructure	\$0	\$0	\$0	E-148	\$0	\$0	100.0000%	\$661,102	\$661,102	\$0	\$661,102
149	0.000	Amort. Expense	\$0	\$0	\$0	E-149	\$0	\$0	100.0000%	\$0	\$0	\$0	\$0
150	0.000	Stock Issuance	\$0	\$0	\$0	E-150	\$0	\$0	100.0000%	\$1,440,475	\$1,440,475	\$0	\$1,440,475
151	0.000	Ice Storm	\$0	\$0	\$0	E-151	\$0	\$0	100.0000%	\$576,972	\$576,972	\$0	\$576,972
152	0.000	Customer Demand Program	\$0	\$0	\$0	E-152	\$0	\$0	100.0000%	\$249,600	\$249,600	\$0	\$249,600
153	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-153	\$0	\$0	100.0000%	\$1,987	\$1,987	\$0	\$1,987
154	0.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-154	\$0	\$0	100.0000%	\$26,932	\$26,932	\$0	\$26,932
155	0.000	SO2 Allowance	\$0	\$0	\$0	E-155	\$0	\$0	100.0000%	-\$19,461	-\$19,461	\$0	-\$19,461
156		TOTAL AMORTIZATION EXPENSE	\$6,097,415	\$0	\$6,097,415		-\$5,353,180	\$744,235		\$2,989,238	\$3,661,141	\$0	\$3,661,141
157		OTHER OPERATING EXPENSES											
158	408.000	Taxes Other Than Income Taxes	\$11,468,534	\$0	\$11,468,534	E-158	\$3,747,067	\$15,215,601	90.0569%	\$0	\$13,702,699	\$0	\$13,702,699
159	408.100	Taxes Other Than Income Taxes (Payroll)	\$2,593,486	\$0	\$2,593,486	E-159	\$477,320	\$3,070,806	88.3900%	\$0	\$2,714,285	\$421,903	\$2,292,382
160	408.000	Other Taxes (City Franchise)	\$411,604	\$0	\$411,604	E-160	\$0	\$411,604	100.0000%	\$0	\$411,604	\$0	\$411,604
161		TOTAL OTHER OPERATING EXPENSES	\$14,473,624	\$0	\$14,473,624		\$4,224,387	\$18,698,011		\$0	\$16,828,588	\$421,903	\$16,406,685
162		TOTAL OPERATING EXPENSE	\$330,152,501	\$44,280,753	\$244,108,340		\$9,750,383	\$339,902,884		\$14,268,363	\$304,850,358	\$43,129,231	\$214,997,578
163		NET INCOME BEFORE TAXES	\$29,763,969					\$20,013,586		\$30,740,781	\$100,075,256		

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
164		INCOME TAXES											
165	409.100	Current Income Taxes	\$12,876,385	See note (1)	See note (1)	E-165	See note (1)	\$12,876,385	100.0000%	\$6,654,566	\$19,530,951	See note (1)	See note (1)
166		TOTAL INCOME TAXES	\$12,876,385					\$12,876,385		\$6,654,566	\$19,530,951		
167		DEFERRED INCOME TAXES											
168	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$6,993,804	See note (1)	See note (1)	E-168	See note (1)	\$6,993,804	100.0000%	\$0	\$6,993,804	See note (1)	See note (1)
169	411.000	Amortization of Deferred ITC	-\$460,869			E-169		-\$460,869	100.0000%	\$0	-\$460,869		
170	411.411	Amort of Excess Deferred Income Taxes	-\$148,705			E-170		-\$148,705	100.0000%	\$0	-\$148,705		
171		TOTAL DEFERRED INCOME TAXES	\$6,384,230					\$6,384,230		\$0	\$6,384,230		
172		NET OPERATING INCOME	\$10,503,354					\$752,971		\$24,086,215	\$74,160,075		

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

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Revenues From System Sales		\$0	\$0	\$0	\$0	\$45,433,439	\$45,433,439
	1. To adjust revenues to reflect as billed for test year. (McMellen)		\$0	\$0		\$0	-\$3,943,498	
	2. To include billing adjustments. (Wells)		\$0	\$0		\$0	\$156,648	
	3. To include Special Discounts. (Wells)		\$0	\$0		\$0	-\$342,912	
	4. To include Excess Facilities. (Wells)		\$0	\$0		\$0	\$15,656	
	5. To annualize and normalize large customer growth. (Wells)		\$0	\$0		\$0	\$171,519	
	6. To adjust for customers who switcheded rate classes. (Wells)		\$0	\$0		\$0	\$78,293	
	7. To annualize revenues for the ER-2010-0130 rate change. (Wells)		\$0	\$0		\$0	\$46,494,909	
	8. To normalize weather to a 30-year normal. (Wells)		\$0	\$0		\$0	\$1,381,624	
	9. To make adjustments for 365 day consumption. (Wells)		\$0	\$0		\$0	-\$509,011	
	10. To annualize and normalize revenues for customer growth. (McMellen)		\$0	\$0		\$0	\$2,254,242	
	11. To move adjustments from Case No. ER-2010-0130 to the correct account. (McMellen)		\$0	\$0		\$0	-\$324,031	
Rev-3	Sale for Resale-Off System		\$0	\$0	\$0	\$0	-\$348,761	-\$348,761
	1. To move adjustments from Case No. ER-2010-0130 to the correct amount. (McMellen)		\$0	\$0		\$0	-\$348,761	
Rev-6	Other Operating Revenue		\$0	\$0	\$0	\$0	-\$75,534	-\$75,534
	1. To move adjustments from Case No. ER-2010-0130 to the correct account. (McMellen)		\$0	\$0		\$0	\$672,792	
	2. To reclassify emission allowances (SO2) to operating income. (Foster)		\$0	\$0		\$0	-\$139,900	
	3. To reflect the annualized level of Transmission Revenue. (Foster)		\$0	\$0		\$0	-\$608,426	
E-4	Prod Stm Oper- Suprv & Engineering	500.000	\$120,759	\$196,611	\$317,370	\$0	\$0	\$0
	1. To adjust test year payroll expense to reflect Staff's annualized level (Westhues)		\$120,759	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$47,869		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$148,742		\$0	\$0	
E-5	Fuel Expense	501.000	\$6,730	\$4,920,075	\$4,926,805	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$6,730	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (Foster)		\$0	\$4,920,075		\$0	\$0	

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E-6	Production Purchased Power	502.000	\$166,325	\$1,170,125	\$1,336,450	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$166,325	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$568,071		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$602,054		\$0	\$0	
E-7	Production Electric Expense	505.000	\$60,958	\$274,223	\$335,181	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$60,958	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$191,414		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$82,809		\$0	\$0	
E-8	Misc Other Power Expenses	506.000	\$24,241	\$1,267,684	\$1,291,925	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$24,241	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$791,306		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$476,378		\$0	\$0	
E-10	Emission Allowance Expense	509.000	\$0	\$12,215	\$12,215	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$6,575		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$5,640		\$0	\$0	
E-14	Steam Maint. Suprv & Eng.	510.000	\$34,238	\$407,327	\$441,565	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$34,238	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$114,052		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$293,275		\$0	\$0	
E-15	Maintenance of Structures	511.000	\$32,292	\$158,678	\$190,970	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$32,292	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$143,710		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$14,968		\$0	\$0	

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E-16	Maintenance of Boiler Plant	512.000	\$156,101	\$1,050,909	\$1,207,010	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$156,101	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$741,852		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$309,057		\$0	\$0	
E-17	Maintenance of Electric Plant	513.000	\$41,669	\$361,099	\$402,768	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$41,669	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$253,775		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$107,324		\$0	\$0	
E-18	Maintenance of Misl. Steam Plant	514.000	\$30,695	\$100,588	\$131,283	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$30,695	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$5,970		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$94,618		\$0	\$0	
E-24	Production Hydraulic Pwr Oper Suprv & Eng	535.000	\$5,719	\$0	\$5,719	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$5,719	\$0		\$0	\$0	
E-26	Production Other Hydraulic Expense	537.000	\$155	\$0	\$155	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$155	\$0		\$0	\$0	
E-27	Prod Hydraulic Electric Expense	538.000	\$2,974	\$0	\$2,974	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$2,974	\$0		\$0	\$0	
E-28	Prod Misl Hydraulic Generation Exp	539.000	\$19,846	\$0	\$19,846	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$19,846	\$0		\$0	\$0	
E-32	Prod Hydraulic Maint Suprv & Eng	541.000	\$23,158	\$0	\$23,158	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$23,158	\$0		\$0	\$0	
E-33	Prod Hydraulic Maint of Structures	542.000	\$8,847	\$0	\$8,847	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$8,847	\$0		\$0	\$0	

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E-34	Prod Maint Reservoirs, Dam & Wtrwy	543.000	\$3,864	\$0	\$3,864	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$3,864	\$0		\$0	\$0	
E-35	Prod Hydraulic Maint of Elect Plant	544.000	\$2,634	\$0	\$2,634	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$2,634	\$0		\$0	\$0	
E-36	Prod Maint of Misl Hydraulic Plant	545.000	\$1,488	\$0	\$1,488	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,488	\$0		\$0	\$0	
E-41	Prod Turbine Oper Suprv & Engineer	546.000	\$63,432	\$0	\$63,432	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$63,432	\$0		\$0	\$0	
E-42	Prod Combustion Turbine Fuel	547.000	\$258	\$7,816,719	\$7,816,977	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$258	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level. (Foster)		\$0	\$7,816,719		\$0	\$0	
E-43	Prod Comb Turb Generation Exp.	548.000	\$114,412	\$0	\$114,412	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$114,412	\$0		\$0	\$0	
E-44	Misc Other Power Generation Exp.	549.000	\$6,628	\$0	\$6,628	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$6,628	\$0		\$0	\$0	
E-48	Prod Combust Turb Maint Suprv & Eng	551.000	\$45,567	\$0	\$45,567	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$45,567	\$0		\$0	\$0	
E-49	Prod comb Turb Maint of Structures	552.000	\$11,788	\$0	\$11,788	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$11,788	\$0		\$0	\$0	
E-50	Prod Maint of Gen & Electric Plant	553.000	\$79,354	\$0	\$79,354	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$79,354	\$0		\$0	\$0	
E-51	Prod Maint Misl Other Gen Power Plt	554.000	\$38,327	\$0	\$38,327	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$38,327	\$0		\$0	\$0	
E-55	Purchased Power-Energy	555.000	\$0	-\$13,615,570	-\$13,615,570	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust Purchased Power Expense to Staff's annualized level of Energy Charges. (Foster)		\$0	-\$10,568,939		\$0	\$0	
	2. To adjust Purchased Power Expense to Staff's annualized level of Demand Charges. (Foster)		\$0	-\$6,024,670		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point Power Purchase Agreement-PPA. (Foster)		\$0	\$2,978,039		\$0	\$0	
E-56	Oth Pwr Supply Syst Contr Load Disp	556.000	\$122,815	\$81,028	\$203,843	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$122,815	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$81,028		\$0	\$0	
E-57	Purch Power Other Power Supply Exp	557.000	\$0	\$87,829	\$87,829	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$6,063		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$81,766		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$15,723	\$0	\$15,723	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$15,723	\$0		\$0	\$0	
E-63	Trans Oper- Load Dispatch	561.000	\$49,246	\$0	\$49,246	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,246	\$0		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$13,970	\$0	\$13,970	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$13,970	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$4,174	\$0	\$4,174	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$4,174	\$0		\$0	\$0	
E-66	Trans of Electricity by Others	565.000	\$178	\$1,620,000	\$1,620,178	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$178	\$0		\$0	\$0	
	2. To adjust Transmission of Electricity by others to reflect Staff's annualized Entergy Transmission contract expense for the addition of Plum Point. (Foster)		\$0	\$1,620,000		\$0	\$0	
E-67	Misc Transmission Expense	566.000	\$30,602	\$0	\$30,602	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$30,602	\$0		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
E-71	Trans Maint-Suprv and Engrg	568.000	\$5,002	\$0	\$5,002	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$5,002	\$0		\$0	\$0	
E-72	Trans Maintenance of Structures	569.000	\$130	\$0	\$130	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$130	\$0		\$0	\$0	
E-73	Trans Maintenance of Station Equipment	570.000	\$41,867	\$0	\$41,867	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$41,867	\$0		\$0	\$0	
E-74	Trans Maintenance of Overhead Lines	571.000	\$15,682	\$154,824	\$170,506	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$15,682	\$0		\$0	\$0	
	2. To include remediation costs in the test year T&D maintenance Expense. (Harrison)		\$0	\$154,824		\$0	\$0	
E-79	Distrb Oper - Supr & Engineering	580.000	\$46,851	\$0	\$46,851	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$46,851	\$0		\$0	\$0	
E-80	Distrb Oper - Station Expense	582.000	\$35,997	\$0	\$35,997	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$35,997	\$0		\$0	\$0	
E-81	Distrb Oper OH Line Expense	583.000	\$112,514	\$0	\$112,514	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$112,514	\$0		\$0	\$0	
E-82	Distrb Oper UG Line Expense	584.000	\$22,868	\$0	\$22,868	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$22,868	\$0		\$0	\$0	
E-83	Distrb Oper Street Light & Signal Expense	585.000	\$1,609	\$0	\$1,609	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,609	\$0		\$0	\$0	
E-84	Distrb Oper Meter Expense	586.000	\$182,922	\$0	\$182,922	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$182,922	\$0		\$0	\$0	
E-85	Distrb Oper Customer Install Expense	587.000	\$9,105	\$0	\$9,105	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$9,105	\$0		\$0	\$0	
E-86	Distr Oper Misc Distr Expense	588.000	\$49,862	\$0	\$49,862	\$0	\$0	\$0

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,862	\$0		\$0	\$0	
E-90	Distrb Maint-Suprv & Engineering	590.000	\$17,164	\$0	\$17,164	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$17,164	\$0		\$0	\$0	
E-91	Distrb Maint-Structures	591.000	\$626	\$0	\$626	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$626	\$0		\$0	\$0	
E-92	Distrb Maint-Station Equipment	592.000	\$49,545	\$0	\$49,545	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$49,545	\$0		\$0	\$0	
E-93	Distrb Maint-OH lines	593.000	\$150,831	\$0	\$150,831	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$150,831	\$0		\$0	\$0	
E-94	Distrib Maint-Maint Undergrnd Lines	594.000	\$43,072	\$0	\$43,072	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$43,072	\$0		\$0	\$0	
E-95	Distrib Maint-Maint Line Transformer	595.000	\$17,491	\$0	\$17,491	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$17,491	\$0		\$0	\$0	
E-96	Distrib Maint- Maint St Lights/Signal	596.000	\$19,799	\$0	\$19,799	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$19,799	\$0		\$0	\$0	
E-97	Distrib Maint-Maint of Meters	597.000	\$24,016	\$0	\$24,016	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$24,016	\$0		\$0	\$0	
E-98	Distrib Maint-Maint MiscI Distrb Pln	598.000	\$9,383	\$0	\$9,383	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$9,383	\$0		\$0	\$0	
E-102	Cst Acct-Suprv Mtr Read Clct MiscI	901.000	\$51,215	\$0	\$51,215	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$51,215	\$0		\$0	\$0	
E-103	Cust Accts Meter Reading Expense	902.000	\$151,679	\$0	\$151,679	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$151,679	\$0		\$0	\$0	
E-104	Customer Accts Records and Collection	903.000	\$231,605	\$0	\$231,605	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$231,605	\$0		\$0	\$0	
E-105	Uncollectible Accounts	904.000	\$0	\$117,340	\$117,340	\$0	\$0	\$0
	1. Adjustment to normalize bad debt expense (McMellen)		\$0	\$117,340		\$0	\$0	
E-106	Misc. Customer Accts Expense	905.000	\$1,070	\$0	\$1,070	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,070	\$0		\$0	\$0	
E-109	Cst Service Suprv	907.000	\$26,877	\$0	\$26,877	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$26,877	\$0		\$0	\$0	
E-110	Cst Assistance Expense	908.000	\$70,280	\$0	\$70,280	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$70,280	\$0		\$0	\$0	
E-115	Sales Supervision	911.000	\$730	\$0	\$730	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$730	\$0		\$0	\$0	
E-116	Sales Demonstration and Selling	912.000	\$26,002	\$0	\$26,002	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$26,002	\$0		\$0	\$0	
E-121	Admin & Gen-Administrative Salaries	920.000	\$860,984	\$26,252	\$887,236	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$860,984	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$3,851		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$22,401		\$0	\$0	
E-122	A & G Off Supply	921.000	\$330	\$27,728	\$28,058	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$330	\$0		\$0	\$0	
	2. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$0	\$18,000		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$9,728		\$0	\$0	
E-124	Outside Services Employed-Allocated	923.000	\$0	\$331,275	\$331,275	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$331,275		\$0	\$0	

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E-125	Property Insurance	924.000	\$0	\$226,352	\$226,352	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$226,352		\$0	\$0	
E-126	Injuries and Damages	925.000	\$0	\$97,008	\$97,008	\$0	\$0	\$0
	1. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$97,008		\$0	\$0	
E-127	Employee Pensions and Benefits	926.000	\$175,075	\$394,917	\$569,992	\$0	\$2,259,998	\$2,259,998
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$28,257	\$0		\$0	\$0	
	2. To adjust test year 401K expense to reflect Staff's annualized level. (Westhues)		\$146,818	\$0		\$0	\$0	
	3. To annualize Operations and Maintenance Expense for the latan 2 plant. (Foster)		\$0	\$393,360		\$0	\$0	
	4. To annualize Operations and Maintenance Expense for the Plum Point plant. (Foster)		\$0	\$1,557		\$0	\$0	
	5. Adjustment to FAS 106 OPEBS. (McMellen)		\$0	\$0		\$0	\$899,213	
	6. Adjustment to FAS 87 Pension Expense to be recovered in rate case. (McMellen)		\$0	\$0		\$0	\$1,360,785	
E-129	Reg Comm Exp	928.000	\$0	-\$238,620	-\$238,620	\$0	\$0	\$0
	1. Adjustment to zero out test year regulatory commission expense (Westhues)		\$0	-\$862,199		\$0	\$0	
	2. Adjustment to reflect annualized PSC Assessment fee (Westhues)		\$0	\$544,827		\$0	\$0	
	3. Adjustment to reflect a 5 year normalization of depreciation study (Westhues)		\$0	\$4,478		\$0	\$0	
	4. Adjustment to reflect annualized FERC Expenses (Westhues)		\$0	\$19,466		\$0	\$0	
	5. Adjustment to reflect current rate case expense (Westhues)		\$0	\$54,808		\$0	\$0	
E-131	Admin & General Miscellaneous Expense	930.000	\$1,491	\$0	\$1,491	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$1,491	\$0		\$0	\$0	
E-135	Maint. Of General Plant	935.000	\$12,092	\$0	\$12,092	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Westhues)		\$12,092	\$0		\$0	\$0	
E-139	Customer Deposit Interest		\$0	\$27,627	\$27,627	\$0	\$0	\$0
	1. Interest on Customer Deposits (Westhues)		\$0	\$27,627		\$0	\$0	
E-142	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$9,019,127	\$9,019,127
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$9,019,127	

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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-145	Reg Plan Amortization		\$0	-\$5,301,560	-\$5,301,560	\$0	\$0	\$0
	1. To remove regulatory plan amortization amount booked in the test year. (Oligschlaeger)		\$0	-\$5,301,560		\$0	\$0	
E-146	Amortization of Electric Plant		\$0	-\$51,620	-\$51,620	\$0	\$0	\$0
	1. Annualization of Amortization Expense. (McMellen)		\$0	-\$51,620		\$0	\$0	
E-147	Carrying Costs IATAN I		\$0	\$0	\$0	\$0	\$51,631	\$51,631
	1. To include carrying costs for plant through November 30, 2010. (McMellen)		\$0	\$0		\$0	\$51,631	
E-148	Vegetation and Infrastructure		\$0	\$0	\$0	\$0	\$661,102	\$661,102
	1. Amortize Vegation/Infrastructure Tracker balances over 5 years ER-2010-0130. (Harrison)		\$0	\$0		\$0	\$661,102	
E-150	Stock Issuance		\$0	\$0	\$0	\$0	\$1,440,475	\$1,440,475
	1. Amortization of Stock Issuance costs. (McMellen)		\$0	\$0		\$0	\$1,440,475	
E-151	Ice Storm		\$0	\$0	\$0	\$0	\$576,972	\$576,972
	1. Amortization of Ice Storm expenses. (McMellen)		\$0	\$0		\$0	\$576,972	
E-152	Customer Demand Program		\$0	\$0	\$0	\$0	\$249,600	\$249,600
	1. Amortization of Customer Demand Program. (McMellen)		\$0	\$0		\$0	\$249,600	
E-153	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. To include carrying costs for plant through November 30, 2010. (McMellen)		\$0	\$0		\$0	\$1,987	
E-154	Carrying Costs Iatan 2		\$0	\$0	\$0	\$0	\$26,932	\$26,932
	1. To include carrying costs for plant through November 30, 2010. (McMellen)		\$0	\$0		\$0	\$26,932	
E-155	SO2 Allowance		\$0	\$0	\$0	\$0	-\$19,461	-\$19,461
	1. To flow back accumulated SO2 allowance proceeds to customers over four years. (Oligschlaeger)		\$0	\$0		\$0	-\$19,461	
E-158	Taxes Other Than Income Taxes	408.000	\$0	\$3,747,067	\$3,747,067	\$0	\$0	\$0
	1. Adjustment to annualize Property Taxes. (Westhues)		\$0	\$3,747,067		\$0	\$0	
E-159	Taxes Other Than Income Taxes (Payroll)	408.100	\$477,320	\$0	\$477,320	\$0	\$0	\$0
	1. to adjust for Staff's annualized amount of FICA Taxes (Westhues)		\$405,051	\$0		\$0	\$0	
	2. To adjust for Staff's annualized amount of FUTA Taxes (Westhues)		-\$449	\$0		\$0	\$0	

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Income Adj. Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non Labor	Company Adjustments Total	Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor	Jurisdictional Adjustments Total
	3. To adjust for Staff's annualized amount of SUTA Taxes (Westhues)		-\$4,068	\$0		\$0	\$0	
	4. To annualize Operations and Maintenance Expense for the Iatan 2 plant. (Foster)		\$76,786	\$0		\$0	\$0	
E-165	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$6,654,566	\$6,654,566
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$6,654,566	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$45,009,144	\$45,009,144
Total Operating & Maint. Expense			\$4,282,253	\$5,468,130	\$9,750,383	\$0	\$20,922,929	\$20,922,929

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.47% Return	E 7.72% Return	F 7.97% Return
1	TOTAL NET INCOME BEFORE TAXES		\$100,075,256	\$103,088,298	\$107,182,822	\$111,293,855
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$46,723,549	\$46,723,549	\$46,723,549	\$46,723,549
4	50% Meals and Entertainment		\$88,509	\$88,509	\$88,509	\$88,509
5	Contributions in Aid of Construction		\$755,231	\$755,231	\$755,231	\$755,231
6	Book Amortization Expense		\$671,903	\$671,903	\$671,903	\$671,903
7	SWPA Capacity Loss Reimbursement		\$0	\$0	\$0	\$0
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$48,239,192	\$48,239,192	\$48,239,192	\$48,239,192
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.2000%	\$32,550,869	\$32,550,869	\$32,550,869	\$32,550,869
11	Tax Straight-Line Depreciation		\$45,912,987	\$45,912,987	\$45,912,987	\$45,912,987
12	Tax Depreciation - Excess		\$18,973,671	\$18,973,671	\$18,973,671	\$18,973,671
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$97,437,527	\$97,437,527	\$97,437,527	\$97,437,527
14	NET TAXABLE INCOME		\$50,876,921	\$53,889,963	\$57,984,487	\$62,095,520
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$50,876,921	\$53,889,963	\$57,984,487	\$62,095,520
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,652,351	\$2,809,429	\$3,022,888	\$3,237,207
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$48,224,570	\$51,080,534	\$54,961,599	\$58,858,313
20	Federal Income Tax at the Rate of	35.00%	\$16,878,600	\$17,878,187	\$19,236,560	\$20,600,410
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$16,878,600	\$17,878,187	\$19,236,560	\$20,600,410
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$50,876,921	\$53,889,963	\$57,984,487	\$62,095,520
27	Deduct Federal Income Tax at the Rate of	50.000%	\$8,439,300	\$8,939,094	\$9,618,280	\$10,300,205
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$42,437,621	\$44,950,869	\$48,366,207	\$51,795,315
30	Missouri Income Tax at the Rate of	6.250%	\$2,652,351	\$2,809,429	\$3,022,888	\$3,237,207
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$50,876,921	\$53,889,963	\$57,984,487	\$62,095,520
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$50,876,921	\$53,889,963	\$57,984,487	\$62,095,520
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$16,878,600	\$17,878,187	\$19,236,560	\$20,600,410
39	State Income Tax		\$2,652,351	\$2,809,429	\$3,022,888	\$3,237,207
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$19,530,951	\$20,687,616	\$22,259,448	\$23,837,617
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$6,993,804	\$6,993,804	\$6,993,804	\$6,993,804
44	Amortization of Deferred ITC		-\$460,869	-\$460,869	-\$460,869	-\$460,869
45	Amort of Excess Deferred Income Taxes		-\$148,705	-\$148,705	-\$148,705	-\$148,705
46	TOTAL DEFERRED INCOME TAXES		\$6,384,230	\$6,384,230	\$6,384,230	\$6,384,230
47	TOTAL INCOME TAX		\$25,915,181	\$27,071,846	\$28,643,678	\$30,221,847

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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 8.60%	F Weighted Cost of Capital 9.10%	G Weighted Cost of Capital 9.60%
1	Common Stock	\$660,157,402	49.69%		4.273%	4.521%	4.770%
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	\$668,479,801	50.31%	6.36%	3.200%	3.200%	3.200%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,328,637,203	100.00%		7.473%	7.721%	7.970%
8	PreTax Cost of Capital				10.135%	10.538%	10.942%

The Empire District Electric Company
Case No. ER-2011-0004
True Up 3/31/2011
Direct Filing through June 30, 2010
Rate Revenue Summary

A	B	C	D	E	F	G	H
		Adjustments					
Line Number	Description	As Billed	Adjustment to Reconcile to As Billed 06/30/10	Large Power Annualizations	Billing Adjustments	Rate Switcher Adjustment	Annualize for 2010 rate change
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	RG-Residential	\$161,964,080	-\$435,761	\$0	-\$4,560	\$0	\$21,495,223
4	CB-Commercial	\$33,027,029	\$108,192	\$0	-\$1,711	-\$742,397	\$4,437,922
5	SH-Small Heating	\$8,780,797	-\$58,600	\$0	\$369	-\$119,496	\$1,166,036
6	TEB-Total Electric Building	\$31,019,239	-\$744,697	\$0	\$25,369	\$377,649	\$4,080,131
7	GP-General Power	\$66,519,613	-\$1,497,564	\$0	\$40,363	\$562,536	\$8,794,344
8	LP-Large Power	\$41,362,116	-\$1,581,923	\$171,519	\$96,818	\$0	\$5,355,250
9	Special Transmission	\$3,205,620	-\$189,464	\$0	\$0	\$0	\$404,510
10	PFM-Feed Mill	\$66,002	-\$9,520	\$0	\$0	\$0	\$7,563
11	MS-Traffic Signals	\$54,436	-\$42,155	\$0	\$0	\$0	\$1,652
12	SPL-Municipal Lighting	\$1,561,184	\$76,788	\$0	\$0	\$0	\$219,325
13	PL-Private Lighting	\$3,932,972	-\$73,669	\$0	\$0	\$0	\$516,761
14	LS-Special Lighting	\$118,546	\$2,375	\$0	\$0	\$0	\$16,191
15	Billing Adjustment to Match FERC Form 1A	\$0	\$0	\$0	\$0	\$0	\$0
16	TOTAL RATE REVENUE BY RATE SCHEDULE	\$351,611,634	-\$4,445,998	\$171,519	\$156,648	\$78,292	\$46,494,908
17	OTHER RATE REVENUE						
18	Cogen	\$0	-\$274	\$0	\$0	\$0	\$0
19	Excess Facilities	\$2,010,062	\$59,542	\$0	\$15,656	\$0	\$0
20	Interruptible Credits	-\$342,912	\$342,912	\$0	-\$342,912	\$0	\$0
21	Special Discounts	-\$100,320	\$100,320	\$0	\$0	\$0	\$0
22	TOTAL OTHER RATE REVENUE	\$1,566,830	\$502,500	\$0	-\$327,256	\$0	\$0
23	TOTAL MISSOURI RATE REVENUES	\$353,178,464	-\$3,943,498	\$171,519	-\$170,608	\$78,292	\$46,494,908

The Empire District Electric Company
Case No. ER-2011-0004
True Up 3/31/2011
Direct Filing through June 30, 2010
Rate Revenue Summary

A	B	I	J	K	L	M
Line Number	Description	Weather Normalization Adjustment	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES					
2	RATE REVENUE BY RATE SCHEDULE					
3	RG-Residential	\$1,040,800	-\$579,067	\$995,453	\$22,512,088	\$184,476,168
4	CB-Commercial	\$169,717	-\$32,196	\$33,568	\$3,973,095	\$37,000,124
5	SH-Small Heating	-\$32,280	-\$12,382	\$35,376	\$979,023	\$9,759,820
6	TEB-Total Electric Building	\$12,908	\$28,414	\$588,787	\$4,368,561	\$35,387,800
7	GP-General Power	\$190,479	\$88,507	\$1,031,236	\$9,209,901	\$75,729,514
8	LP-Large Power	\$0	-\$2,287	-\$430,178	\$3,609,199	\$44,971,315
9	Special Transmission	\$0	\$0	\$0	\$215,046	\$3,420,666
10	PFM-Feed Mill	\$0	\$0	\$0	-\$1,957	\$64,045
11	MS-Traffic Signals	\$0	\$0	\$0	-\$40,503	\$13,933
12	SPL-Municipal Lighting	\$0	\$0	\$0	\$296,113	\$1,857,297
13	PL-Private Lighting	\$0	\$0	\$0	\$443,092	\$4,376,064
14	LS-Special Lighting	\$0	\$0	\$0	\$18,566	\$137,112
15	Billing Adjustment to Match FERC Form 1A	\$0	\$0	\$0	\$0	\$0
16	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,381,624	-\$509,011	\$2,254,242	\$45,582,224	\$397,193,858
17	OTHER RATE REVENUE					
18	Cogen	\$0	\$0	\$0	-\$274	-\$274
19	Excess Facilities	\$0	\$0	\$0	\$75,198	\$2,085,260
20	Interruptible Credits	\$0	\$0	\$0	\$0	-\$342,912
21	Special Discounts	\$0	\$0	\$0	\$100,320	\$0
22	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$175,244	\$1,742,074
23	TOTAL MISSOURI RATE REVENUES	\$1,381,624	-\$509,011	\$2,254,242	\$45,757,468	\$398,935,932