

Exhibit No.: 0
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2014-0351
Date Prepared: 1/29/2015



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

REGULATORY REVIEW UNIT

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2014-0351

Jefferson City, Missouri

The Empire District Electric Company
Case No. ER-2014-0351
Test Year 12 Months Ending April 30, 2014
Updated through August 31, 2014
Revenue Requirement

Line Number	A Description	B 7.47% Return	C 7.60% Return	D 7.73% Return
1	Net Orig Cost Rate Base	\$1,103,389,134	\$1,103,389,134	\$1,103,389,134
2	Rate of Return	7.47%	7.60%	7.73%
3	Net Operating Income Requirement	\$82,401,101	\$83,824,473	\$85,258,878
4	Net Income Available	\$90,760,233	\$90,760,233	\$90,760,233
5	Additional Net Income Required	-\$8,359,132	-\$6,935,760	-\$5,501,355
6	Income Tax Requirement			
7	Required Current Income Tax	\$10,970,677	\$11,857,547	\$12,751,292
8	Current Income Tax Available	\$16,179,059	\$16,179,059	\$16,179,059
9	Additional Current Tax Required	-\$5,208,382	-\$4,321,512	-\$3,427,767
10	Revenue Requirement	-\$13,567,514	-\$11,257,272	-\$8,929,122
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$17,450,962	\$17,450,962	\$17,450,962
12	Miscellaneous (e.g. MEEIA)	\$0	\$0	\$0
13	Gross Revenue Requirement	<u>\$3,883,448</u>	<u>\$6,193,690</u>	<u>\$8,521,840</u>

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,941,293,897
2	Less Accumulated Depreciation Reserve		\$629,839,137
3	Net Plant In Service		<u>\$1,311,454,760</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$9,134,276
6	Contributions in Aid of Construction Amortization		\$0
7	Materials and Supplies		\$23,151,257
8	Prepayments		\$4,655,931
9	Fuel Inventory		\$17,510,139
10	Vegetation Management Tracker		\$5,162,156
11	Regulatory Asset/Carrying Costs - Iatan 1		\$4,398,727
12	Regulatory Asset/Carrying Costs - Iatan 2		\$2,390,961
13	Regulatory Asset/Carrying Costs - Plum Point		\$111,686
14	Reg Asset/DSM - Pre MEEIA Costs		\$4,524,565
15	Peoplesoft Cost ER-2011-0004		\$227,730
16	Pension Tracker		\$3,173,170
17	Prepaid Pension Asset		\$16,443,518
18	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$90,884,116</u>
19	SUBTRACT FROM NET PLANT		
20	Federal Tax Offset	9.0000%	\$922,254
21	State Tax Offset	-10.7918%	-\$173,779
22	City Tax Offset	-13.1014%	\$0
23	Interest Expense Offset	11.8986%	\$3,525,079
24	Contributions in Aid of Construction		\$0
25	OPEB Tracker		\$1,543,805
26	Customer Deposits		\$9,976,580
27	Customer Advances for Construction		\$4,094,826
28	Deferred Income Taxes - Accumulated		\$250,811,891
29	SWPA Capacity Loss Reimbursement		\$13,688,838
30	Plum Point O&M ER-2014-0351 Tracker		\$699,611
31	Iatan 2 O&M ER-2014-0351 Tracker		\$733,984
32	Iatan Common O&M ER-2014-0351 Tracker		\$331,102
33	Amortization of Electric Plant		\$12,795,551
34	TOTAL SUBTRACT FROM NET PLANT		<u>\$298,949,742</u>
35	Total Rate Base		<u>\$1,103,389,134</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	86.1758%	\$0	\$25,801
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	86.1758%	\$0	\$930,525
4	303.000	Miscellaneous Intangibles (Like 353)	\$39,864,842	P-4	\$0	\$39,864,842	86.1758%	\$0	\$34,353,847
5		TOTAL INTANGIBLE PLANT	\$40,974,580		\$0	\$40,974,580		\$0	\$35,310,173
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$378,432	P-9	\$0	\$378,432	86.1758%	\$0	\$326,117
10	311.000	Structures & Improvements	\$11,764,264	P-10	\$0	\$11,764,264	86.1758%	\$0	\$10,137,949
11	312.000	Boiler Plant Equipment	\$16,426,882	P-11	\$0	\$16,426,882	86.1758%	\$0	\$14,155,997
12	314.000	Turbo Generator Units	\$5,522,009	P-12	\$0	\$5,522,009	86.1758%	\$0	\$4,758,635
13	315.000	Accessory Electric Equipment	\$1,502,902	P-13	\$0	\$1,502,902	86.1758%	\$0	\$1,295,138
14	316.000	Misc. Power Plant Equipment	\$1,116,024	P-14	\$0	\$1,116,024	86.1758%	\$0	\$961,743
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$36,710,513		\$0	\$36,710,513		\$0	\$31,635,579
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$1,224,747	P-17	\$0	\$1,224,747	86.1758%	\$0	\$1,055,436
18	311.000	Structures and Improvements	\$18,129,389	P-18	\$0	\$18,129,389	86.1758%	\$0	\$15,623,146
19	312.300	Boiler Plant and Equip. - Asbury	\$106,303,319	P-19	\$0	\$106,303,319	86.1758%	\$0	\$91,607,736
20	314.000	Turbo Generator Units - Asbury	\$19,304,296	P-20	\$0	\$19,304,296	86.1758%	\$0	\$16,635,632
21	315.000	Accessory Electric Equipment - Asbury	\$6,236,557	P-21	\$0	\$6,236,557	86.1758%	\$0	\$5,374,403
22	316.000	Misc. Power Plant Equipment - Asbury	\$2,516,632	P-22	\$0	\$2,516,632	86.1758%	\$0	\$2,168,728
23		TOTAL PRODUCTION - ASBURY - STEAM	\$153,714,940		\$0	\$153,714,940		\$0	\$132,465,081
24		PRODUCTION - IATAN - STEAM							
25	310.000	Land & Land Rights - Iatan	\$121,639	P-25	\$0	\$121,639	86.1758%	\$0	\$104,823
26	311.000	Structures & Improvements - Iatan	\$4,350,928	P-26	\$0	\$4,350,928	86.1758%	\$0	\$3,749,447
27	312.000	Boiler Plant Equipment - Iatan	\$73,174,454	P-27	\$0	\$73,174,454	86.1758%	\$0	\$63,058,671
28	312.000	Unit Train - Iatan	\$329,005	P-28	\$0	\$329,005	86.1758%	\$0	\$283,523
29	314.000	Turbo Generator Units - Iatan	\$10,920,440	P-29	\$0	\$10,920,440	86.1758%	\$0	\$9,410,777
30	315.000	Accessory Electric Equipment - Iatan	\$6,909,461	P-30	\$0	\$6,909,461	86.1758%	\$0	\$5,954,283
31	316.000	Misc. Power Plant Equipment - Iatan	\$1,365,232	P-31	\$0	\$1,365,232	86.1758%	\$0	\$1,176,500
32		TOTAL PRODUCTION - IATAN - STEAM	\$97,171,159		\$0	\$97,171,159		\$0	\$83,738,024
33		PRODUCTION - IATAN 2 - STEAM							
34	311.000	Structures & Improvements - Iatan 2	\$20,290,165	P-34	\$0	\$20,290,165	86.1758%	\$0	\$17,485,212
35	312.000	Boiler Plant Equipment - Iatan 2	\$133,493,991	P-35	\$0	\$133,493,991	86.1758%	\$0	\$115,039,515
36	314.000	Turbo Generator Units - Iatan 2	\$47,621,127	P-36	\$0	\$47,621,127	86.1758%	\$0	\$41,037,887
37	315.000	Accessory Electric Equipment - Iatan 2	\$12,026,713	P-37	\$0	\$12,026,713	86.1758%	\$0	\$10,364,116
38	316.000	Misc. Power Plant Equipment - Iatan 2	\$147,441	P-38	\$0	\$147,441	86.1758%	\$0	\$127,058
39		TOTAL PRODUCTION - IATAN 2 - STEAM	\$213,579,437		\$0	\$213,579,437		\$0	\$184,053,788
40		PRODUCTION - IATAN COMMON - STEAM							
41	311.000	Structures & Improvements - Iatan Common	\$13,985,522	P-41	\$0	\$13,985,522	86.1758%	\$0	\$12,052,135
42	312.000	Boiler Plant Equipment - Iatan Common	\$36,952,982	P-42	\$0	\$36,952,982	86.1758%	\$0	\$31,844,528
43	314.000	Turbo Generator Units - Iatan Common	\$1,222,384	P-43	\$0	\$1,222,384	86.1758%	\$0	\$1,053,399
44	315.000	Accessory Electric Equipment - Iatan Common	\$4,720,034	P-44	\$0	\$4,720,034	86.1758%	\$0	\$4,067,527
45	316.000	Misc. Power Plant Equipment - Iatan Common	\$434,987	P-45	\$0	\$434,987	86.1758%	\$0	\$374,854
46		TOTAL PRODUCTION - IATAN COMMON - STEAM	\$57,315,909		\$0	\$57,315,909		\$0	\$49,392,443
47		PRODUCTION - PLUM POINT - STEAM							
48	310.000	Land & Land Rights - Plum Point	\$956,529	P-48	\$0	\$956,529	86.1758%	\$0	\$824,297
49	311.000	Structures & Improvements - Plum Point	\$20,658,391	P-49	\$0	\$20,658,391	86.1758%	\$0	\$17,802,534

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50	312.000	Boiler Point Equipment - Plum Point	\$52,750,827	P-50	\$0	\$52,750,827	86.1758%	\$0	\$45,458,447
51	312.000	Unit Train - Plum Point	\$5,267,226	P-51	\$0	\$5,267,226	86.1758%	\$0	\$4,539,074
52	314.000	Turbo Generator Units - Plum Point	\$16,962,674	P-52	\$0	\$16,962,674	86.1758%	\$0	\$14,617,720
53	315.000	Accessory Electric Equipment - Plum Point	\$5,254,886	P-53	\$0	\$5,254,886	86.1758%	\$0	\$4,528,440
54	316.000	Misc. Power Plant Equipment - Plum Point	\$2,976,098	P-54	\$0	\$2,976,098	86.1758%	\$0	\$2,564,676
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$104,826,631		\$0	\$104,826,631		\$0	\$90,335,188
56		TOTAL STEAM PRODUCTION	\$663,318,589		\$0	\$663,318,589		\$0	\$571,620,103
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	\$226,488	P-61	\$0	\$226,488	86.1758%	\$0	\$195,178
62	331.000	Structures & Improvements - Ozark	\$705,150	P-62	\$0	\$705,150	86.1758%	\$0	\$607,669
63	332.000	Reservoirs, Dams & Waterways - Ozark	\$3,455,095	P-63	\$0	\$3,455,095	86.1758%	\$0	\$2,977,456
64	333.000	Water Wheels, Turbines & Generators	\$1,702,221	P-64	\$0	\$1,702,221	86.1758%	\$0	\$1,466,903
65	334.000	Accessory Electric Equipment - Ozark	\$1,375,730	P-65	\$0	\$1,375,730	86.1758%	\$0	\$1,185,546
66	335.000	Misc. Power Plant Equipment - Ozark	\$443,648	P-66	\$0	\$443,648	86.1758%	\$0	\$382,317
67		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$7,908,332		\$0	\$7,908,332		\$0	\$6,815,069
68		TOTAL HYDRAULIC PRODUCTION	\$7,908,332		\$0	\$7,908,332		\$0	\$6,815,069
69		OTHER PRODUCTION							
70		PRODUCTION - ENERGY CENTER							
71	340.000	Land & Land Rights - Energy	\$163,097	P-71	\$0	\$163,097	86.1758%	\$0	\$140,550
72	341.000	Structures & Improvements - Energy	\$2,134,907	P-72	\$0	\$2,134,907	86.1758%	\$0	\$1,839,773
73	342.000	Fuel Holders, Producers & Access. - Energy	\$1,290,095	P-73	\$0	\$1,290,095	86.1758%	\$0	\$1,111,750
74	343.000	Prime Movers - Energy	\$26,952,716	P-74	\$0	\$26,952,716	86.1758%	\$0	\$23,226,719
75	344.000	Generators - Energy	\$4,737,700	P-75	\$0	\$4,737,700	86.1758%	\$0	\$4,082,751
76	345.000	Accessory Electric Equipment - Energy	\$2,245,341	P-76	\$0	\$2,245,341	86.1758%	\$0	\$1,934,941
77	346.000	Misc. Power Plant Equipment - Energy	\$1,717,250	P-77	\$0	\$1,717,250	86.1758%	\$0	\$1,479,854
78		TOTAL PRODUCTION - ENERGY CENTER	\$39,241,106		\$0	\$39,241,106		\$0	\$33,816,338
79		PRODUCTION - ENERGY CENTER FT8							
80	341.000	Structures & Improvements - FT8	\$1,148,424	P-80	\$0	\$1,148,424	86.1758%	\$0	\$989,664
81	342.000	Fuel Holders, Producers & Access. - FT8	\$1,467,446	P-81	\$0	\$1,467,446	86.1758%	\$0	\$1,264,583
82	343.000	Prime Movers - FT8	\$48,234,546	P-82	\$0	\$48,234,546	86.1758%	\$0	\$41,566,506
83	344.000	Generators - FT8	\$519,289	P-83	\$0	\$519,289	86.1758%	\$0	\$447,501
84	345.000	Accessory Electric Equipment - FT8	\$3,306,045	P-84	\$0	\$3,306,045	86.1758%	\$0	\$2,849,011
85	346.000	Misc. Power Plant Equipment - FT8	\$1,105,379	P-85	\$0	\$1,105,379	86.1758%	\$0	\$952,569
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$55,781,129		\$0	\$55,781,129		\$0	\$48,069,834
87		PRODUCTION - RIVERTON UNIT 9, 10, 11							
88	341.000	Structures & Improvements - RU 9, 10, 11	\$1,579,175	P-88	\$0	\$1,579,175	86.1758%	\$0	\$1,360,867
89	342.000	Fuel Holders, Producers & Access. - RU 9, 10, 11	\$474,671	P-89	\$0	\$474,671	86.1758%	\$0	\$409,052
90	343.000	Prime Movers - RU 9, 10, 11	\$7,721,713	P-90	\$0	\$7,721,713	86.1758%	\$0	\$6,654,248
91	344.000	Generators - RU 9, 10, 11	\$2,020,927	P-91	\$0	\$2,020,927	86.1758%	\$0	\$1,741,550
92	345.000	Accessory Electric Equipment - RU 9, 10, 11	\$1,651,285	P-92	\$0	\$1,651,285	86.1758%	\$0	\$1,423,008
93	346.000	Misc. Power Plant Equipment - RU 9, 10, 11	\$178,031	P-93	\$0	\$178,031	86.1758%	\$0	\$153,420
94		TOTAL PRODUCTION - RIVERTON UNIT 9, 10, 11	\$13,625,802		\$0	\$13,625,802		\$0	\$11,742,145

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95		PRODUCTION - RIVERTON UNIT 12							
96	341.000	Structures & Improvements - RU 12	\$232,337	P-96	\$0	\$232,337	86.1758%	\$0	\$200,218
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$945,601	P-97	\$0	\$945,601	86.1758%	\$0	\$814,879
98	343.000	Prime Movers - RU 12	\$14,879,674	P-98	\$0	\$14,879,674	86.1758%	\$0	\$12,822,678
99	344.000	Generators - RU 12	\$11,548,068	P-99	\$0	\$11,548,068	86.1758%	\$0	\$9,951,640
100	345.000	Accessory Electric Equipment - RU 12	\$9,514,596	P-100	\$0	\$9,514,596	86.1758%	\$0	\$8,199,279
101	346.000	Misc. Power Plant Equipment - RU 12	\$1,484,187	P-101	\$0	\$1,484,187	86.1758%	\$0	\$1,279,010
102		TOTAL PRODUCTION - RIVERTON UNIT 12	\$38,604,463		\$0	\$38,604,463		\$0	\$33,267,704
103		PRODUCTION - STATE LINE COMBINED CYCLE							
104	340.000	Land and Land Rights - SL CC	\$850,260	P-104	\$0	\$850,260	86.1758%	\$0	\$732,718
105	341.000	Structures and Improvements - SL CC	\$10,635,737	P-105	\$0	\$10,635,737	86.1758%	\$0	\$9,165,431
106	342.000	Fuel Holders, Producers & Accessories - SL CC	\$409,439	P-106	\$0	\$409,439	86.1758%	\$0	\$352,837
107	343.000	Prime Movers - SL CC	\$105,360,849	P-107	\$0	\$105,360,849	86.1758%	\$0	\$90,795,555
108	344.000	Generators - SL CC	\$31,250,753	P-108	\$0	\$31,250,753	86.1758%	\$0	\$26,930,586
109	345.000	Accessory Electric Equipment - SL CC	\$9,373,577	P-109	\$0	\$9,373,577	86.1758%	\$0	\$8,077,755
110	346.000	Misc. Power Plant Equipment - SL CC	\$3,648,748	P-110	\$0	\$3,648,748	86.1758%	\$0	\$3,144,338
111		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$161,529,363		\$0	\$161,529,363		\$0	\$139,199,220
112		PRODUCTION - STATE LINE CT'S (UNIT 1)							
113	340.000	Land and Land Rights - SL UT1	\$11,897	P-113	\$0	\$11,897	86.1758%	\$0	\$10,252
114	341.000	Structures and Improvements - SL UT1	\$1,103,160	P-114	\$0	\$1,103,160	86.1758%	\$0	\$950,657
115	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$3,187,313	P-115	\$0	\$3,187,313	86.1758%	\$0	\$2,746,692
116	343.000	Prime Movers - SL UT1	\$26,308,743	P-116	\$0	\$26,308,743	86.1758%	\$0	\$22,671,770
117	344.000	Generators - SL UT1	\$7,049,204	P-117	\$0	\$7,049,204	86.1758%	\$0	\$6,074,708
118	345.000	Accessory Electric Equipment - SL UT1	\$2,875,110	P-118	\$0	\$2,875,110	86.1758%	\$0	\$2,477,649
119	346.000	Misc. Power Plant Equipment - SL UT1	\$301,925	P-119	\$0	\$301,925	86.1758%	\$0	\$260,186
120		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$40,837,352		\$0	\$40,837,352		\$0	\$35,191,914
121		TOTAL OTHER PRODUCTION	\$349,619,215		\$0	\$349,619,215		\$0	\$301,287,155
122		TOTAL PRODUCTION PLANT	\$1,020,846,136		\$0	\$1,020,846,136		\$0	\$879,722,327
123		TRANSMISSION PLANT							
124	350.000	Land - TP	\$11,609,208	P-124	\$0	\$11,609,208	86.1758%	\$0	\$10,004,328
125	352.000	Structures & Improvements - TP	\$2,877,409	P-125	\$0	\$2,877,409	86.1758%	\$0	\$2,479,630
126	352.010	Structures & Improvements - Iatan	\$23,013	P-126	\$0	\$23,013	86.1758%	\$0	\$19,832
127	353.000	Station Equipment - TP	\$114,221,027	P-127	\$0	\$114,221,027	86.1758%	\$0	\$98,430,884
128	353.010	Station Equipment - Iatan	\$529,906	P-128	\$0	\$529,906	86.1758%	\$0	\$456,651
129	354.000	Towers and Fixtures - TP	\$2,088,969	P-129	\$0	\$2,088,969	86.1758%	\$0	\$1,800,186
130	355.000	Poles and Fixtures - TP	\$71,746,187	P-130	\$0	\$71,746,187	86.1758%	\$0	\$61,827,851
131	356.000	Overhead Conductors & Devices - TP	\$80,363,809	P-131	\$0	\$80,363,809	86.1758%	\$0	\$69,254,155
132		TOTAL TRANSMISSION PLANT	\$283,459,528		\$0	\$283,459,528		\$0	\$244,273,517
133		DISTRIBUTION PLANT							
134	360.000	Land & Land Rights - DP	\$3,972,584	P-134	\$0	\$3,972,584	86.1758%	\$0	\$3,423,406
135	361.000	Structures & Improvements - DP	\$28,519,571	P-135	-\$2,402,435	\$26,117,136	86.1758%	\$0	\$22,506,651
136	362.000	Station Equipment - DP	\$99,293,793	P-136	\$0	\$99,293,793	86.1758%	\$0	\$85,567,220
137	364.000	Poles, Towers, & Fixtures - DP	\$178,853,241	P-137	\$0	\$178,853,241	86.1758%	\$0	\$154,128,211
138	365.000	Overhead Conductors & Devices - DP	\$187,244,292	P-138	\$0	\$187,244,292	86.1758%	\$0	\$161,359,267
139	366.000	Underground Conduit - DP	\$36,711,086	P-139	\$0	\$36,711,086	86.1758%	\$0	\$31,636,072
140	367.000	Underground Conductors & Devices - DP	\$60,387,716	P-140	\$0	\$60,387,716	86.1758%	\$0	\$52,039,597
141	368.000	Line Transformers - DP	\$105,782,453	P-141	\$0	\$105,782,453	86.1758%	\$0	\$91,158,875
142	369.000	Services - DP	\$76,575,354	P-142	\$0	\$76,575,354	86.1758%	\$0	\$65,989,424
143	370.000	Meters - DP	\$21,473,930	P-143	\$0	\$21,473,930	86.1758%	\$0	\$18,505,331
144	371.000	Meter Installations / Private Lights - DP	\$16,905,720	P-144	\$0	\$16,905,720	86.1758%	\$0	\$14,568,639
145	373.000	Street Lighting and Signal Systems - DP	\$18,812,684	P-145	\$0	\$18,812,684	86.1758%	\$0	\$16,211,981
146		TOTAL DISTRIBUTION PLANT	\$834,532,424		-\$2,402,435	\$832,129,989		\$0	\$717,094,674
147		GENERAL PLANT							

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjst. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
148	389.000	Land & Land Rights - GP	\$679,466	P-148	-\$40,002	\$639,464	86.1758%	\$0	\$551,063
149	390.000	Structures & Improvements - GP	\$10,366,025	P-149	-\$693,765	\$9,672,260	86.1758%	\$0	\$8,335,147
150	391.000	Office Furniture & Equipment - GP	\$4,491,087	P-150	-\$246,558	\$4,244,529	86.1758%	\$0	\$3,657,757
151	391.010	Computer Equipment - GP	\$13,400,327	P-151	-\$489,774	\$12,910,553	86.1758%	\$0	\$11,125,772
152	392.000	Transportation Equipment - GP	\$11,660,052	P-152	\$0	\$11,660,052	86.1758%	\$0	\$10,048,143
153	393.000	Stores Equipment - GP	\$595,055	P-153	\$0	\$595,055	86.1758%	\$0	\$512,793
154	394.000	Tools, Shop & Garage Equipment	\$5,773,874	P-154	\$0	\$5,773,874	86.1758%	\$0	\$4,975,682
155	395.000	Laboratory Equipment - GP	\$1,247,806	P-155	\$0	\$1,247,806	86.1758%	\$0	\$1,075,307
156	396.000	Power Operated Equipment - GP	\$16,941,204	P-156	\$0	\$16,941,204	86.1758%	\$0	\$14,599,218
157	397.000	Communication Equipment - GP	\$11,991,707	P-157	-\$508,311	\$11,483,396	86.1758%	\$0	\$9,895,908
158	398.000	Miscellaneous Equipment - GP	\$240,864	P-158	-\$11,624	\$229,240	86.1758%	\$0	\$197,549
159		TOTAL GENERAL PLANT	\$77,387,467		-\$1,990,034	\$75,397,433		\$0	\$64,974,339
160		INCENTIVE COMPENSATION CAPITALIZATION							
161		Compensation Employee Stock Purchase Plan	\$0	P-161	-\$94,148	-\$94,148	86.1758%	\$0	-\$81,133
162		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$94,148	-\$94,148		\$0	-\$81,133
163		TOTAL PLANT IN SERVICE	\$2,257,200,135		-\$4,486,617	\$2,252,713,518		\$0	\$1,941,293,897

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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-135	Structures & Improvements - DP	361.000		-\$2,402,435		\$0
	1. To allocate common plant for the Kodiak customer service building for gas portion. (B. Richter)		-\$215,152		\$0	
	2. To allocate common plant for Kodiak customer service building for electric. (B. Richter)		-\$2,187,283		\$0	
P-148	Land & Land Rights - GP	389.000		-\$40,002		\$0
	1. Adjustment to exclude gas portion. (B. Richter)		-\$40,002		\$0	
P-149	Structures & Improvements - GP	390.000		-\$693,765		\$0
	1. Adjustment to exclude gas portion. (B. Richter)		-\$693,765		\$0	
P-150	Office Furniture & Equipment - GP	391.000		-\$246,558		\$0
	1. Adjustment to exclude gas portion. (B. Richter)		-\$246,558		\$0	
P-151	Computer Equipment - GP	391.010		-\$489,774		\$0
	1. Adjustment to exclude gas portion. (B. Richter)		-\$489,774		\$0	
P-157	Communication Equipment - GP	397.000		-\$508,311		\$0
	1. Adjustment to exclude gas portion. (B. Richter)		-\$508,311		\$0	
P-158	Miscellaneous Equipment - GP	398.000		-\$11,624		\$0
	1. Adjustment to exclude gas portion. (B. Richter)		-\$11,624		\$0	
P-161	Compensation Employee Stock Purchase Plan			-\$94,148		\$0

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Adjustments to Plant in Service

<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green)		-\$94,148		\$0	
Total Plant Adjustments				<u><u>-\$4,486,617</u></u>		<u><u>\$0</u></u>

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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	F Average Life	G Net Salvage
1		INTANGIBLE PLANT					
2	301.000	Organization	\$25,801	0.00%	\$0	0	0.00%
3	302.000	Franchises and Consents	\$930,525	0.00%	\$0	0	0.00%
4	303.000	Miscellaneous Intangibles (Like 353)	\$34,353,847	0.00%	\$0	0	0.00%
5		TOTAL INTANGIBLE PLANT	\$35,310,173		\$0		
6		PRODUCTION PLANT					
7		STEAM PRODUCTION					
8		PRODUCTION - RIVERTON - STEAM					
9	310.000	Land & Land Rights	\$326,117	0.00%	\$0	0	0.00%
10	311.000	Structures & Improvements	\$10,137,949	3.69%	\$374,090	28	-5.00%
11	312.000	Boiler Plant Equipment	\$14,155,997	3.09%	\$437,420	34	-5.00%
12	314.000	Turbo Generator Units	\$4,758,635	2.39%	\$113,731	44	-5.00%
13	315.000	Accessory Electric Equipment	\$1,295,138	1.84%	\$23,831	57	-5.00%
14	316.000	Misc. Power Plant Equipment	\$961,743	5.27%	\$50,684	20	-5.00%
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$31,635,579		\$999,756		
16		PRODUCTION - ASBURY - STEAM					
17	310.000	Land and Land Rights	\$1,055,436	0.00%	\$0	0	0.00%
18	311.000	Structures and Improvements	\$15,623,146	2.81%	\$439,010	37	-5.00%
19	312.300	Boiler Plant and Equip. - Asbury	\$91,607,736	5.28%	\$4,836,888	20	-5.00%
20	314.000	Turbo Generator Units - Asbury	\$16,635,632	2.84%	\$472,452	37	-5.00%
21	315.000	Accessory Electric Equipment - Asbury	\$5,374,403	3.30%	\$177,355	32	-5.00%
22	316.000	Misc. Power Plant Equipment - Asbury	\$2,168,728	3.95%	\$85,665	27	-5.00%
23		TOTAL PRODUCTION - ASBURY - STEAM	\$132,465,081		\$6,011,370		
24		PRODUCTION - IATAN - STEAM					
25	310.000	Land & Land Rights - Iatan	\$104,823	0.00%	\$0	0	0.00%
26	311.000	Structures & Improvements - Iatan	\$3,749,447	2.09%	\$78,363	50	-5.00%
27	312.000	Boiler Plant Equipment - Iatan	\$63,058,671	3.17%	\$1,998,960	33	-5.00%
28	312.000	Unit Train - Iatan	\$283,523	3.17%	\$8,988	33	-5.00%
29	314.000	Turbo Generator Units - Iatan	\$9,410,777	2.44%	\$229,623	43	-5.00%
30	315.000	Accessory Electric Equipment - Iatan	\$5,954,283	4.08%	\$242,935	26	-5.00%
31	316.000	Misc. Power Plant Equipment - Iatan	\$1,176,500	3.27%	\$38,472	32	-5.00%
32		TOTAL PRODUCTION - IATAN - STEAM	\$83,738,024		\$2,597,341		
33		PRODUCTION - IATAN 2 - STEAM					
34	311.000	Structures & Improvements - Iatan 2	\$17,485,212	2.10%	\$367,189	50	-5.00%
35	312.000	Boiler Plant Equipment - Iatan 2	\$115,039,515	2.10%	\$2,415,830	50	-5.00%
36	314.000	Turbo Generator Units - Iatan 2	\$41,037,887	2.10%	\$861,796	50	-5.00%
37	315.000	Accessory Electric Equipment - Iatan 2	\$10,364,116	2.10%	\$217,646	50	-5.00%
38	316.000	Misc. Power Plant Equipment - Iatan 2	\$127,058	2.10%	\$2,668	50	-5.00%
39		TOTAL PRODUCTION - IATAN 2 - STEAM	\$184,053,788		\$3,865,129		
40		PRODUCTION - IATAN COMMON - STEAM					
41	311.000	Structures & Improvements - Iatan Common	\$12,052,135	2.10%	\$253,095	50	-5.00%
42	312.000	Boiler Plant Equipment - Iatan Common	\$31,844,528	2.10%	\$668,735	50	-5.00%
43	314.000	Turbo Generator Units - Iatan Common	\$1,053,399	2.10%	\$22,121	50	-5.00%
44	315.000	Accessory Electric Equipment - Iatan Common	\$4,067,527	2.10%	\$85,418	50	-5.00%

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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	F Average Life	G Net Salvage
45	316.000	Misc. Power Plant Equipment - Iatan Common	\$374,854	2.10%	\$7,872	50	-5.00%
46		TOTAL PRODUCTION - IATAN COMMON - STEAM	\$49,392,443		\$1,037,241		
47		PRODUCTION - PLUM POINT - STEAM					
48	310.000	Land & Land Rights - Plum Point	\$824,297	0.00%	\$0	0	0.00%
49	311.000	Structures & Improvements - Plum Point	\$17,802,534	2.10%	\$373,853	50	-5.00%
50	312.000	Boiler Point Equipment - Plum Point	\$45,458,447	2.10%	\$954,627	50	-5.00%
51	312.000	Unit Train - Plum Point	\$4,539,074	2.10%	\$95,321	50	-5.00%
52	314.000	Turbo Generator Units - Plum Point	\$14,617,720	2.10%	\$306,972	50	-5.00%
53	315.000	Accessory Electric Equipment - Plum Point	\$4,528,440	2.10%	\$95,097	50	-5.00%
54	316.000	Misc. Power Plant Equipment - Plum Point	\$2,564,676	2.10%	\$53,858	50	-5.00%
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$90,335,188		\$1,879,728		
56		TOTAL STEAM PRODUCTION	\$571,620,103		\$16,390,565		
57		NUCLEAR PRODUCTION					
58		TOTAL NUCLEAR PRODUCTION	\$0		\$0		
59		HYDRAULIC PRODUCTION					
60		PRODUCTION - OZARK BEACH - HYDRO					
61	330.000	Land & Land Rights - Ozark	\$195,178	0.00%	\$0	0	0.00%
62	331.000	Structures & Improvements - Ozark	\$607,669	2.01%	\$12,214	52	-5.00%
63	332.000	Reservoirs, Dams & Waterways - Ozark	\$2,977,456	0.98%	\$29,179	108	-5.00%
64	333.000	Water Wheels, Turbines & Generators	\$1,466,903	2.98%	\$43,714	35	-5.00%
65	334.000	Accessory Electric Equipment - Ozark	\$1,185,546	1.96%	\$23,237	53	-5.00%
66	335.000	Misc. Power Plant Equipment - Ozark	\$382,317	3.53%	\$13,496	30	-5.00%
67		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$6,815,069		\$121,840		
68		TOTAL HYDRAULIC PRODUCTION	\$6,815,069		\$121,840		
69		OTHER PRODUCTION					
70		PRODUCTION - ENERGY CENTER					
71	340.000	Land & Land Rights - Energy	\$140,550	0.00%	\$0	0	0.00%
72	341.000	Structures & Improvements - Energy	\$1,839,773	2.19%	\$40,291	47	-2.00%
73	342.000	Fuel Holders, Producers & Access. - Energy	\$1,111,750	3.03%	\$33,686	34	-2.00%
74	343.000	Prime Movers - Energy	\$23,226,719	2.33%	\$541,183	41	4.00%
75	344.000	Generators - Energy	\$4,082,751	2.08%	\$84,921	46	4.00%
76	345.000	Accessory Electric Equipment - Energy	\$1,934,941	1.14%	\$22,058	89	-2.00%
77	346.000	Misc. Power Plant Equipment - Energy	\$1,479,854	2.75%	\$40,696	37	-2.00%
78		TOTAL PRODUCTION - ENERGY CENTER	\$33,816,338		\$762,835		
79		PRODUCTION - ENERGY CENTER FT8					
80	341.000	Structures & Improvements - FT8	\$989,664	2.04%	\$20,189	50	-2.00%
81	342.000	Fuel Holders, Producers & Access. - FT8	\$1,264,583	2.04%	\$25,797	50	-2.00%
82	343.000	Prime Movers - FT8	\$41,566,506	1.98%	\$823,017	49	4.00%
83	344.000	Generators - FT8	\$447,501	1.93%	\$8,637	50	4.00%
84	345.000	Accessory Electric Equipment - FT8	\$2,849,011	2.05%	\$58,405	50	-2.00%

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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	F Average Life	G Net Salvage
85	346.000	Misc. Power Plant Equipment - FT8	\$952,569	2.04%	\$19,432	50	-2.00%
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$48,069,834		\$955,477		
87		PRODUCTION - RIVERTON UNIT 9, 10, 11					
88	341.000	Structures & Improvements - RU 9, 10, 11	\$1,360,867	1.70%	\$23,135	60	-2.00%
89	342.000	Fuel Holders, Producers & Access. - RU 9,10, 11	\$409,052	2.04%	\$8,345	50	-2.00%
90	343.000	Prime Movers - RU 9, 10, 11	\$6,654,248	2.03%	\$135,081	47	4.00%
91	344.000	Generators - RU 9, 10, 11	\$1,741,550	1.92%	\$33,438	50	4.00%
92	345.000	Accessory Electric Equipment - RU 9, 10, 11	\$1,423,008	1.95%	\$27,749	52	-2.00%
93	346.000	Misc. Power Plant Equipment - RU 9, 10, 11	\$153,420	2.04%	\$3,130	50	-2.00%
94		TOTAL PRODUCTION - RIVERTON UNIT 9, 10, 11	\$11,742,145		\$230,878		
95		PRODUCTION - RIVERTON UNIT 12					
96	341.000	Structures & Improvements - RU 12	\$200,218	1.70%	\$3,404	60	-2.00%
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$814,879	2.04%	\$16,624	50	-2.00%
98	343.000	Prime Movers - RU 12	\$12,822,678	2.03%	\$260,300	47	4.00%
99	344.000	Generators - RU 12	\$9,951,640	1.92%	\$191,071	50	4.00%
100	345.000	Accessory Electric Equipment - RU 12	\$8,199,279	1.95%	\$159,886	52	-2.00%
101	346.000	Misc. Power Plant Equipment - RU 12	\$1,279,010	2.04%	\$26,092	50	-2.00%
102		TOTAL PRODUCTION - RIVERTON UNIT 12	\$33,267,704		\$657,377		
103		PRODUCTION - STATE LINE COMBINED CYCLE					
104	340.000	Land and Land Rights - SL CC	\$732,718	0.00%	\$0	0	0.00%
105	341.000	Structures and Improvements - SL CC	\$9,165,431	2.11%	\$193,391	48	-2.00%
106	342.000	Fuel Holders, Producers & Accessories - SL CC	\$352,837	4.61%	\$16,266	22	-2.00%
107	343.000	Prime Movers - SL CC	\$90,795,555	2.03%	\$1,843,150	47	4.00%
108	344.000	Generators - SL CC	\$26,930,586	2.44%	\$657,106	39	4.00%
109	345.000	Accessory Electric Equipment - SL CC	\$8,077,755	2.19%	\$176,903	47	-2.00%
110	346.000	Misc. Power Plant Equipment - SL CC	\$3,144,338	2.08%	\$65,402	49	-2.00%
111		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$139,199,220		\$2,952,218		
112		PRODUCTION - STATE LINE CT'S (UNIT 1)					
113	340.000	Land and Land Rights - SL UT1	\$10,252	0.00%	\$0	0	0.00%
114	341.000	Structures and Improvements - SL UT1	\$950,657	4.28%	\$40,688	24	-2.00%
115	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,746,692	2.32%	\$63,723	44	-2.00%
116	343.000	Prime Movers - SL UT1	\$22,671,770	3.52%	\$798,046	27	4.00%
117	344.000	Generators - SL UT1	\$6,074,708	2.61%	\$158,550	37	4.00%
118	345.000	Accessory Electric Equipment - SL UT1	\$2,477,649	2.41%	\$59,711	42	-2.00%
119	346.000	Misc. Power Plant Equipment - SL UT1	\$260,186	3.88%	\$10,095	26	-2.00%
120		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$35,191,914		\$1,130,813		
121		TOTAL OTHER PRODUCTION	\$301,287,155		\$6,689,598		
122		TOTAL PRODUCTION PLANT	\$879,722,327		\$23,202,003		

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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	F Average Life	G Net Salvage
123		TRANSMISSION PLANT					
124	350.000	Land - TP	\$10,004,328	0.00%	\$0	0	0.00%
125	352.000	Structures & Improvements - TP	\$2,479,630	2.09%	\$51,824	55	-15.00%
126	352.010	Structures & Improvements latan	\$19,832	2.09%	\$414	55	-15.00%
127	353.000	Station Equipment - TP	\$98,430,884	2.20%	\$2,165,479	50	-10.00%
128	353.010	Station Equipment - latan	\$456,651	2.20%	\$10,046	50	-10.00%
129	354.000	Towers and Fixtures - TP	\$1,800,186	1.92%	\$34,564	65	-25.00%
130	355.000	Poles and Fixtures - TP	\$61,827,851	3.33%	\$2,058,867	60	-100.00%
131	356.000	Overhead Conductors & Devices - TP	\$69,254,155	2.15%	\$1,488,964	65	-40.00%
132		TOTAL TRANSMISSION PLANT	\$244,273,517		\$5,810,158		
133		DISTRIBUTION PLANT					
134	360.000	Land & Land Rights - DP	\$3,423,406	0.00%	\$0	0	0.00%
135	361.000	Structures & Improvements - DP	\$22,506,651	2.08%	\$468,138	60	-25.00%
136	362.000	Station Equipment - DP	\$85,567,220	1.89%	\$1,617,220	45	15.00%
137	364.000	Poles, Towers, & Fixtures - DP	\$154,128,211	4.35%	\$6,704,577	46	-100.00%
138	365.000	Overhead Conductors & Devices - DP	\$161,359,267	3.77%	\$6,083,244	53	-100.00%
139	366.000	Underground Conduit - DP	\$31,636,072	3.92%	\$1,240,134	37	-45.00%
140	367.000	Underground Conductors & Devices - DP	\$52,039,597	3.59%	\$1,868,222	32	-15.00%
141	368.000	Line Transformers - DP	\$91,158,875	2.78%	\$2,534,217	45	-25.00%
142	369.000	Services - DP	\$65,989,424	5.00%	\$3,299,471	40	-100.00%
143	370.000	Meters - DP	\$18,505,331	2.27%	\$420,071	44	0.00%
144	371.000	Meter Installations / Private Lights- DP	\$14,568,639	5.80%	\$844,981	25	-45.00%
145	373.000	Street Lighting and Signal Systems - DP	\$16,211,981	3.13%	\$507,435	48	-50.00%
146		TOTAL DISTRIBUTION PLANT	\$717,094,674		\$25,587,710		
147		GENERAL PLANT					
148	389.000	Land & Land Rights - GP	\$551,063	0.00%	\$0	0	0.00%
149	390.000	Structures & Improvements - GP	\$8,335,147	2.75%	\$229,217	40	-10.00%
150	391.000	Office Furniture & Equipment - GP	\$3,657,757	5.00%	\$182,888	20	0.00%
151	391.010	Computer Equipment - GP	\$11,125,772	10.00%	\$1,112,577	10	0.00%
152	392.000	Transportation Equipment - GP	\$10,048,143	7.08%	\$711,409	12	15.00%
153	393.000	Stores Equipment - GP	\$512,793	3.17%	\$16,256	30	5.00%
154	394.000	Tools, Shop & Garage Equipment	\$4,975,682	4.50%	\$223,906	20	10.00%
155	395.000	Laboratory Equipment - GP	\$1,075,307	2.63%	\$28,281	38	0.00%
156	396.000	Power Operated Equipment - GP	\$14,599,218	6.33%	\$924,130	15	5.00%
157	397.000	Communication Equipment - GP	\$9,895,908	4.00%	\$395,836	25	0.00%
158	398.000	Miscellaneous Equipment - GP	\$197,549	4.55%	\$8,988	22	0.00%
159		TOTAL GENERAL PLANT	\$64,974,339		\$3,833,488		
160		INCENTIVE COMPENSATION CAPITALIZATION					
161		Compensation Employee Stock Purchase Plan	-\$81,133	0.00%	\$0	0	0.00%
162		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$81,133		\$0		
163		Total Depreciation	\$1,941,293,897		\$58,433,359		

Note: Average Life and Net Salvage columns are informational and have no impact on the entered Depreciation Rate.

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	84.0100%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	84.0100%	\$0	\$0
4	303.000	Miscellaneous Intangibles (Like 353)	\$0	R-4	\$0	\$0	84.0100%	\$0	\$0
5		TOTAL INTANGIBLE PLANT	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON - STEAM							
9	310.000	Land & Land Rights	\$0	R-9	\$0	\$0	84.0100%	\$0	\$0
10	311.000	Structures & Improvements	\$3,751,809	R-10	\$0	\$3,751,809	84.0100%	\$0	\$3,151,895
11	312.000	Boiler Plant Equipment	\$10,823,591	R-11	\$0	\$10,823,591	84.0100%	\$0	\$9,092,899
12	314.000	Turbo Generator Units	\$4,244,978	R-12	\$0	\$4,244,978	84.0100%	\$0	\$3,566,206
13	315.000	Accessory Electric Equipment	\$1,311,181	R-13	\$0	\$1,311,181	84.0100%	\$0	\$1,101,523
14	316.000	Misc. Power Plant Equipment	\$886,118	R-14	\$0	\$886,118	84.0100%	\$0	\$744,428
15		TOTAL PRODUCTION - RIVERTON - STEAM	\$21,017,677		\$0	\$21,017,677		\$0	\$17,656,951
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$0	R-17	\$0	\$0	84.0100%	\$0	\$0
18	311.000	Structures and Improvements	\$3,943,596	R-18	\$0	\$3,943,596	84.0100%	\$0	\$3,313,015
19	312.300	Boiler Plant and Equip. - Asbury	\$33,505,363	R-19	\$0	\$33,505,363	84.0100%	\$0	\$28,147,855
20	314.000	Turbo Generator Units - Asbury	\$8,141,969	R-20	\$0	\$8,141,969	84.0100%	\$0	\$6,840,068
21	315.000	Accessory Electric Equipment - Asbury	\$2,294,960	R-21	\$0	\$2,294,960	84.0100%	\$0	\$1,927,996
22	316.000	Misc. Power Plant Equipment - Asbury	\$1,157,161	R-22	\$0	\$1,157,161	84.0100%	\$0	\$972,131
23		TOTAL PRODUCTION - ASBURY - STEAM	\$49,043,049		\$0	\$49,043,049		\$0	\$41,201,065
24		PRODUCTION - IATAN - STEAM							
25	310.000	Land & Land Rights - Iatan	\$0	R-25	\$0	\$0	84.0100%	\$0	\$0
26	311.000	Structures & Improvements - Iatan	\$2,664,250	R-26	\$0	\$2,664,250	84.0100%	\$0	\$2,238,236
27	312.000	Boiler Plant Equipment - Iatan	\$28,997,469	R-27	\$0	\$28,997,469	84.0100%	\$0	\$24,360,774
28	312.000	Unit Train - Iatan	\$69,923	R-28	\$0	\$69,923	84.0100%	\$0	\$58,742
29	314.000	Turbo Generator Units - Iatan	\$5,270,620	R-29	\$0	\$5,270,620	84.0100%	\$0	\$4,427,848
30	315.000	Accessory Electric Equipment - Iatan	\$2,895,390	R-30	\$0	\$2,895,390	84.0100%	\$0	\$2,432,417
31	316.000	Misc. Power Plant Equipment - Iatan	\$993,387	R-31	\$0	\$993,387	84.0100%	\$0	\$834,544
32		TOTAL PRODUCTION - IATAN - STEAM	\$40,891,039		\$0	\$40,891,039		\$0	\$34,352,561
33		PRODUCTION - IATAN 2 - STEAM							
34	311.000	Structures & Improvements - Iatan 2	\$1,211,798	R-34	\$101,451	\$1,313,249	84.0100%	-\$361,915	\$741,345
35	312.000	Boiler Plant Equipment - Iatan 2	\$7,582,926	R-35	\$1,494,665	\$9,077,591	84.0100%	\$5,814,554	\$13,440,638
36	314.000	Turbo Generator Units - Iatan 2	\$1,941,260	R-36	\$963,629	\$2,904,889	84.0100%	\$5,401,677	\$7,842,074
37	315.000	Accessory Electric Equipment - Iatan 2	\$1,009,032	R-37	-\$281,416	\$727,616	84.0100%	-\$809,308	-\$198,038
38	316.000	Misc. Power Plant Equipment - Iatan 2	\$2,297,040	R-38	-\$2,278,329	\$18,711	84.0100%	-\$10,045,008	-\$10,029,289
39		TOTAL PRODUCTION - IATAN 2 - STEAM	\$14,042,056		\$0	\$14,042,056		\$0	\$11,796,730
40		PRODUCTION - IATAN COMMON - STEAM							
41	311.000	Structures & Improvements - Iatan Common	\$304,478	R-41	\$0	\$304,478	84.0100%	\$0	\$255,792
42	312.000	Boiler Plant Equipment - Iatan Common	\$3,354,858	R-42	\$0	\$3,354,858	84.0100%	\$0	\$2,818,416
43	314.000	Turbo Generator Units - Iatan Common	\$26,797	R-43	\$0	\$26,797	84.0100%	\$0	\$22,512
44	315.000	Accessory Electric Equipment - Iatan Common	\$105,995	R-44	\$0	\$105,995	84.0100%	\$0	\$89,046
45	316.000	Misc. Power Plant Equipment - Iatan Common	\$23,813	R-45	\$0	\$23,813	84.0100%	\$0	\$20,005
46		TOTAL PRODUCTION - IATAN COMMON - STEAM	\$3,815,941		\$0	\$3,815,941		\$0	\$3,205,771
47		PRODUCTION - PLUM POINT - STEAM							
48	310.000	Land & Land Rights - Plum Point	\$0	R-48	\$0	\$0	84.0100%	\$0	\$0
49	311.000	Structures & Improvements - Plum Point	\$1,282,796	R-49	\$0	\$1,282,796	84.0100%	\$0	\$1,077,677

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50	312.000	Boiler Point Equipment - Plum Point	\$3,633,673	R-50	\$0	\$3,633,673	84.0100%	\$0	\$3,052,649
51	312.000	Unit Train - Plum Point	\$1,413,206	R-51	\$0	\$1,413,206	84.0100%	\$0	\$1,187,234
52	314.000	Turbo Generator Units - Plum Point	\$1,045,411	R-52	\$0	\$1,045,411	84.0100%	\$0	\$878,250
53	315.000	Accessory Electric Equipment - Plum Point	\$459,512	R-53	\$0	\$459,512	84.0100%	\$0	\$386,036
54	316.000	Misc. Power Plant Equipment - Plum Point	\$328,479	R-54	\$0	\$328,479	84.0100%	\$0	\$275,955
55		TOTAL PRODUCTION - PLUM POINT - STEAM	\$8,163,077		\$0	\$8,163,077		\$0	\$6,857,801
56		TOTAL STEAM PRODUCTION	\$136,972,839		\$0	\$136,972,839		\$0	\$115,070,879
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	84.0100%	\$0	\$0
62	331.000	Structures & Improvements - Ozark	\$324,428	R-62	\$0	\$324,428	84.0100%	\$0	\$272,552
63	332.000	Reservoirs, Dams & Waterways - Ozark	\$1,397,983	R-63	\$0	\$1,397,983	84.0100%	\$0	\$1,174,446
64	333.000	Water Wheels, Turbines & Generators	\$601,582	R-64	\$0	\$601,582	84.0100%	\$0	\$505,389
65	334.000	Accessory Electric Equipment - Ozark	\$300,942	R-65	\$0	\$300,942	84.0100%	\$0	\$252,821
66	335.000	Misc. Power Plant Equipment - Ozark	\$202,920	R-66	\$0	\$202,920	84.0100%	\$0	\$170,473
67		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$2,827,855		\$0	\$2,827,855		\$0	\$2,375,681
68		TOTAL HYDRAULIC PRODUCTION	\$2,827,855		\$0	\$2,827,855		\$0	\$2,375,681
69		OTHER PRODUCTION							
70		PRODUCTION - ENERGY CENTER							
71	340.000	Land & Land Rights - Energy	\$0	R-71	\$0	\$0	84.0100%	\$0	\$0
72	341.000	Structures & Improvements - Energy	\$1,930,292	R-72	\$0	\$1,930,292	84.0100%	\$0	\$1,621,638
73	342.000	Fuel Holders, Producers & Access. - Energy	\$1,565,630	R-73	\$0	\$1,565,630	84.0100%	\$0	\$1,315,286
74	343.000	Prime Movers - Energy	\$16,260,094	R-74	\$0	\$16,260,094	84.0100%	\$0	\$13,660,105
75	344.000	Generators - Energy	\$6,737,484	R-75	\$0	\$6,737,484	84.0100%	\$0	\$5,660,160
76	345.000	Accessory Electric Equipment - Energy	\$1,118,401	R-76	\$0	\$1,118,401	84.0100%	\$0	\$939,569
77	346.000	Misc. Power Plant Equipment - Energy	\$3,164,940	R-77	\$0	\$3,164,940	84.0100%	\$0	\$2,658,866
78		TOTAL PRODUCTION - ENERGY CENTER	\$30,776,841		\$0	\$30,776,841		\$0	\$25,855,624
79		PRODUCTION - ENERGY CENTER FT8							
80	341.000	Structures & Improvements - FT8	\$149,938	R-80	\$0	\$149,938	84.0100%	\$0	\$125,963
81	342.000	Fuel Holders, Producers & Access. - FT8	\$326,456	R-81	\$0	\$326,456	84.0100%	\$0	\$274,256
82	343.000	Prime Movers - FT8	\$6,437,823	R-82	\$0	\$6,437,823	84.0100%	\$0	\$5,408,415
83	344.000	Generators - FT8	\$24,526	R-83	\$0	\$24,526	84.0100%	\$0	\$20,604
84	345.000	Accessory Electric Equipment - FT8	\$640,849	R-84	\$0	\$640,849	84.0100%	\$0	\$538,377
85	346.000	Misc. Power Plant Equipment - FT8	\$273,949	R-85	\$0	\$273,949	84.0100%	\$0	\$230,145
86		TOTAL PRODUCTION - ENERGY CENTER FT8	\$7,853,541		\$0	\$7,853,541		\$0	\$6,597,760
87		PRODUCTION - RIVERTON UNIT 9, 10, 11							
88	341.000	Structures & Improvements - RU 9, 10, 11	\$316,330	R-88	\$0	\$316,330	84.0100%	\$0	\$265,749
89	342.000	Fuel Holders, Producers & Access. - RU 9, 10, 11	\$239,275	R-89	\$0	\$239,275	84.0100%	\$0	\$201,015
90	343.000	Prime Movers - RU 9, 10, 11	\$4,942,741	R-90	\$0	\$4,942,741	84.0100%	\$0	\$4,152,397
91	344.000	Generators - RU 9, 10, 11	\$1,121,720	R-91	\$0	\$1,121,720	84.0100%	\$0	\$942,357
92	345.000	Accessory Electric Equipment - RU 9, 10, 11	\$787,997	R-92	\$0	\$787,997	84.0100%	\$0	\$661,996
93	346.000	Misc. Power Plant Equipment - RU 9, 10, 11	\$74,498	R-93	\$0	\$74,498	84.0100%	\$0	\$62,586
94		TOTAL PRODUCTION - RIVERTON UNIT 9, 10, 11	\$7,482,561		\$0	\$7,482,561		\$0	\$6,286,100

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95		PRODUCTION - RIVERTON UNIT 12							
96	341.000	Structures & Improvements - RU 12	\$28,602	R-96	\$0	\$28,602	84.0100%	\$0	\$24,029
97	342.000	Fuel Holders, Producers & Access. - RU 12	\$132,716	R-97	\$0	\$132,716	84.0100%	\$0	\$111,495
98	343.000	Prime Movers - RU 12	\$2,758,049	R-98	\$0	\$2,758,049	84.0100%	\$0	\$2,317,037
99	344.000	Generators - RU 12	\$1,600,149	R-99	\$0	\$1,600,149	84.0100%	\$0	\$1,344,285
100	345.000	Accessory Electric Equipment - RU 12	\$1,998,061	R-100	\$0	\$1,998,061	84.0100%	\$0	\$1,678,571
101	346.000	Misc. Power Plant Equipment - RU 12	\$305,843	R-101	\$0	\$305,843	84.0100%	\$0	\$256,939
102		TOTAL PRODUCTION - RIVERTON UNIT 12	\$6,823,420		\$0	\$6,823,420		\$0	\$5,732,356
103		PRODUCTION - STATE LINE COMBINED CYCLE							
104	340.000	Land and Land Rights - SL CC	\$0	R-104	\$0	\$0	84.0100%	\$0	\$0
105	341.000	Structures and Improvements - SL CC	\$2,960,178	R-105	\$0	\$2,960,178	84.0100%	\$0	\$2,486,846
106	342.000	Fuel Holders, Producers & Accessories - SL CC	\$1,632,929	R-106	\$0	\$1,632,929	84.0100%	\$0	\$1,371,824
107	343.000	Prime Movers - SL CC	\$26,622,737	R-107	\$0	\$26,622,737	84.0100%	\$0	\$22,365,761
108	344.000	Generators - SL CC	\$4,310,954	R-108	\$0	\$4,310,954	84.0100%	\$0	\$3,621,632
109	345.000	Accessory Electric Equipment - SL CC	\$2,134,480	R-109	\$0	\$2,134,480	84.0100%	\$0	\$1,793,177
110	346.000	Misc. Power Plant Equipment - SL CC	\$560,169	R-110	\$0	\$560,169	84.0100%	\$0	\$470,598
111		TOTAL PRODUCTION - STATE LINE COMBINED CYCLE	\$38,221,447		\$0	\$38,221,447		\$0	\$32,109,838
112		PRODUCTION - STATE LINE CT'S (UNIT 1)							
113	340.000	Land and Land Rights - SL UT1	\$0	R-113	\$0	\$0	84.0100%	\$0	\$0
114	341.000	Structures and Improvements - SL UT1	\$1,190,550	R-114	\$0	\$1,190,550	84.0100%	\$0	\$1,000,181
115	342.000	Fuel Holders, Producers & Accessories - SL UT1	\$2,064,159	R-115	\$0	\$2,064,159	84.0100%	\$0	\$1,734,100
116	343.000	Prime Movers - SL UT1	\$11,965,952	R-116	\$0	\$11,965,952	84.0100%	\$0	\$10,052,596
117	344.000	Generators - SL UT1	\$4,224,230	R-117	\$0	\$4,224,230	84.0100%	\$0	\$3,548,776
118	345.000	Accessory Electric Equipment - SL UT1	\$1,637,515	R-118	\$0	\$1,637,515	84.0100%	\$0	\$1,375,676
119	346.000	Misc. Power Plant Equipment - SL UT1	\$303,610	R-119	\$0	\$303,610	84.0100%	\$0	\$255,063
120		TOTAL PRODUCTION - STATE LINE CT'S (UNIT 1)	\$21,386,016		\$0	\$21,386,016		\$0	\$17,966,392
121		TOTAL OTHER PRODUCTION	\$112,543,826		\$0	\$112,543,826		\$0	\$94,548,070
122		TOTAL PRODUCTION PLANT	\$252,344,520		\$0	\$252,344,520		\$0	\$211,994,630
123		TRANSMISSION PLANT							
124	350.000	Land - TP	\$0	R-124	\$0	\$0	84.0100%	\$0	\$0
125	352.000	Structures & Improvements - TP	\$1,292,337	R-125	\$0	\$1,292,337	84.0100%	\$0	\$1,085,692
126	352.010	Structures & Improvements - Iatan	\$23,161	R-126	\$0	\$23,161	84.0100%	\$0	\$19,458
127	353.000	Station Equipment - TP	\$41,589,349	R-127	\$0	\$41,589,349	84.0100%	\$0	\$34,939,212
128	353.010	Station Equipment - Iatan	\$486,375	R-128	\$0	\$486,375	84.0100%	\$0	\$408,604
129	354.000	Towers and Fixtures - TP	\$853,006	R-129	\$0	\$853,006	84.0100%	\$0	\$716,610
130	355.000	Poles and Fixtures - TP	\$22,974,268	R-130	\$0	\$22,974,268	84.0100%	\$0	\$19,300,683
131	356.000	Overhead Conductors & Devices - TP	\$24,137,162	R-131	\$0	\$24,137,162	84.0100%	\$0	\$20,277,630
132		TOTAL TRANSMISSION PLANT	\$91,355,658		\$0	\$91,355,658		\$0	\$76,747,889
133		DISTRIBUTION PLANT							
134	360.000	Land & Land Rights - DP	\$0	R-134	\$0	\$0	84.0100%	\$0	0
135	361.000	Structures & Improvements - DP	\$4,772,439	R-135	\$0	\$4,772,439	84.0100%	\$0	4009326
136	362.000	Station Equipment - DP	\$35,286,424	R-136	\$0	\$35,286,424	84.0100%	\$0	29644125
137	364.000	Poles, Towers, & Fixtures - DP	\$87,428,142	R-137	\$0	\$87,428,142	84.0100%	\$0	73448382
138	365.000	Overhead Conductors & Devices - DP	\$78,389,983	R-138	\$0	\$78,389,983	84.0100%	\$0	65855425
139	366.000	Underground Conduit - DP	\$15,079,393	R-139	\$0	\$15,079,393	84.0100%	\$0	12668198
140	367.000	Underground Conductors & Devices - DP	\$29,412,404	R-140	\$0	\$29,412,404	84.0100%	\$0	24709361
141	368.000	Line Transformers - DP	\$39,418,868	R-141	\$0	\$39,418,868	84.0100%	\$0	33115791
142	369.000	Services - DP	\$48,236,403	R-142	\$0	\$48,236,403	84.0100%	\$0	40523402
143	370.000	Meters - DP	\$7,477,250	R-143	\$0	\$7,477,250	84.0100%	\$0	6281638
144	371.000	Meter Installations / Private Lights- DP	\$11,795,603	R-144	\$0	\$11,795,603	84.0100%	\$0	9909486
145	373.000	Street Lighting and Signal Systems - DP	\$4,886,922	R-145	\$0	\$4,886,922	84.0100%	\$0	4105503
146		TOTAL DISTRIBUTION PLANT	\$362,183,831		\$0	\$362,183,831		\$0	\$304,270,637
147		GENERAL PLANT							

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148	389.000	Land & Land Rights - GP	\$0	R-148	\$0	\$0	84.0100%	\$0	0
149	390.000	Structures & Improvements - GP	\$7,024,817	R-149	-\$471,729	\$6,553,088	84.0100%	\$0	5505249
150	391.000	Office Furniture & Equipment - GP	\$3,025,944	R-150	-\$166,681	\$2,859,263	84.0100%	\$0	2402067
151	391.010	Computer Equipment - GP	\$8,987,818	R-151	-\$330,146	\$8,657,672	84.0100%	\$0	7273310
152	392.000	Transportation Equipment - GP	\$7,447,790	R-152	\$0	\$7,447,790	84.0100%	\$0	6256888
153	393.000	Stores Equipment - GP	\$359,833	R-153	\$0	\$359,833	84.0100%	\$0	302296
154	394.000	Tools, Shop & Garage Equipment	\$3,245,960	R-154	\$0	\$3,245,960	84.0100%	\$0	2726931
155	395.000	Laboratory Equipment - GP	\$817,510	R-155	\$0	\$817,510	84.0100%	\$0	686790
156	396.000	Power Operated Equipment - GP	\$7,796,812	R-156	\$0	\$7,796,812	84.0100%	\$0	6550102
157	397.000	Communication Equipment - GP	\$6,196,764	R-157	-\$255,784	\$5,940,980	84.0100%	\$0	4991017
158	398.000	Miscellaneous Equipment - GP	\$166,684	R-158	-\$8,087	\$158,597	84.0100%	\$0	133237
159		TOTAL GENERAL PLANT	\$45,069,932		-\$1,232,427	\$43,837,505		\$0	\$36,827,887
160		INCENTIVE COMPENSATION CAPITALIZATION							
161		Compensation Employee Stock Purchase Plan	\$0	R-161	-\$2,269	-\$2,269	84.0100%	\$0	-\$1,906
162		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$2,269	-\$2,269		\$0	-\$1,906
163		TOTAL DEPRECIATION RESERVE	\$750,953,941		-\$1,234,696	\$749,719,245		\$0	\$629,839,137

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-34	Structures & Improvements - Iatan 2	311.000		\$101,451		-\$361,915
	1. To adjust reserve offset to reflect the unitization of Iatan 2. (J. Robinett)		\$0		-\$361,915	
	2. To adjust reserve to reflect the unitization of Iatan 2. (J. Robinett)		\$101,451		\$0	
R-35	Boiler Plant Equipment - Iatan 2	312.000		\$1,494,665		\$5,814,554
	1. To adjust reserve offset to reflect the unitization of Iatan 2. (J. Robinett)		\$0		\$5,814,554	
	2. To adjust reserve to reflect the unitization of Iatan 2. (J. Robinett)		\$1,494,665		\$0	
R-36	Turbo Generator Units - Iatan 2	314.000		\$963,629		\$5,401,677
	1. To adjust reserve offset to reflect the unitization of Iatan 2. (J. Robinett)		\$0		\$5,401,677	
	2. To adjust reserve to reflect the unitization of Iatan 2. (J. Robinett)		\$963,629		\$0	
R-37	Accessory Electric Equipment - Iatan 2	315.000		-\$281,416		-\$809,308
	1. To adjust reserve offset to reflect the unitization of Iatan 2. (J. Robinett)		\$0		-\$809,308	
	2. To adjust reserve to reflect the unitization of Iatan 2. (J. Robinett)		-\$281,416		\$0	
R-38	Misc. Power Plant Equipment - Iatan 2	316.000		-\$2,278,329		-\$10,045,008
	1. To adjust reserve offset to reflect the unitization of Iatan 2. (J. Robinett)		\$0		-\$10,045,008	
	2. To adjust reserve to reflect the unitization of Iatan 2. (J. Robinett)		-\$2,278,329		\$0	
R-149	Structures & Improvements - GP	390.000		-\$471,729		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (B. Richter)		-\$471,729		\$0	

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-150	Office Furniture & Equipment - GP	391.000		-\$166,681		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (B. Richter)		-\$166,681		\$0	
R-151	Computer Equipment - GP	391.010		-\$330,146		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (B. Richter)		-\$330,146		\$0	
R-157	Communication Equipment - GP	397.000		-\$255,784		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (B. Richter)		-\$255,784		\$0	
R-158	Miscellaneous Equipment - GP	398.000		-\$8,087		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion. (B. Richter)		-\$8,087		\$0	
R-161	Compensation Employee Stock Purchase Plan			-\$2,269		\$0
	1. To remove capitalized portion of Employee Stock Purchase Compensation Plan. (J. Green)		-\$2,269		\$0	
Total Reserve Adjustments				-\$1,234,696		\$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	\$32,988,787	47.82	11.50	36.32	0.099507	\$3,282,615
3	Federal Income Tax Withheld - 1	\$10,413,299	47.82	14.50	33.32	0.091288	\$950,609
4	State Income Tax Withheld - 1	\$1,521,863	47.82	18.88	28.94	0.079288	\$120,665
5	FICA Taxes Withheld - Employee - 1	\$3,210,147	47.82	14.50	33.32	0.091288	\$293,048
6	Accrued Vacation	\$410,202	47.82	365.00	-317.18	-0.868986	-\$356,460
7	Fuel - Coal	\$52,289,688	47.82	15.07	32.75	0.089726	\$4,691,745
8	Fuel - Purchased Gas	\$27,186,736	47.82	37.61	10.21	0.027973	\$760,495
9	Fuel - Purchased Oil	\$760,359	47.82	11.49	36.33	0.099534	\$75,682
10	Purchased Power	\$40,841,231	47.82	33.15	14.67	0.040192	\$1,641,491
11	Employees 401 K Withheld - 1	\$3,429,649	47.82	11.50	36.32	0.099507	\$341,274
12	Employers 401 K Matchings	\$907,029	47.82	52.98	-5.16	-0.014137	-\$12,823
13	Employers Life Insurance Matchings	\$146,853	47.82	8.87	38.95	0.106712	\$15,671
14	Employers Healthcare	\$5,924,242	47.82	-5.67	53.49	0.146548	\$868,186
15	Employers AD&D	\$33,273	47.82	11.87	35.95	0.098493	\$3,277
16	Employers Dental/Vision	\$189,497	47.82	8.31	39.51	0.108247	\$20,512
17	Pension & OPEB Expense	\$9,410,806	47.82	56.63	-8.81	-0.024137	-\$227,149
18	Cash Vouchers	\$73,889,620	47.82	35.28	12.54	0.034356	\$2,538,552
19	TOTAL OPERATION AND MAINT. EXPENSE	\$263,553,281					\$15,007,390
20	TAXES						
21	FICA - Employer Portion	\$2,437,661	47.82	14.50	33.32	0.091288	\$222,529
22	Federal Unemployment Taxes	\$17,026	47.82	70.64	-22.82	-0.062521	-\$1,064
23	State Unemployment Taxes	\$27,155	47.82	67.41	-19.59	-0.053671	-\$1,457
24	MO Gross Receipts Tax	\$8,811,811	29.78	16.90	12.88	0.035288	\$310,951
25	Corporate Franchise Tax	\$114,578	47.82	-77.50	125.32	0.343342	\$39,339
26	Property Tax	\$19,483,199	47.82	182.50	-134.68	-0.368986	-\$7,189,028
27	Sales Tax	\$11,311,263	29.78	5.72	24.06	0.065918	\$745,616
28	TOTAL TAXES	\$42,202,693					-\$5,873,114
29	OTHER EXPENSES						
30	TOTAL OTHER EXPENSES	\$0					\$0
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$9,134,276
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$10,247,263	47.82	80.67	-32.85	-0.090000	-\$922,254
34	State Tax Offset	\$1,610,284	47.82	8.43	39.39	0.107918	\$173,779
35	City Tax Offset	\$0	47.82	0.00	47.82	0.131014	\$0
36	Interest Expense Offset	\$29,625,998	47.82	91.25	-43.43	-0.118986	-\$3,525,079
37	TOTAL OFFSET FROM RATE BASE	\$41,483,545					-\$4,273,554
38	TOTAL CASH WORKING CAPITAL REQUIRED						\$4,860,722

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L + M = K													
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Retail Revenue	\$492,729,627			Rev-2		\$492,729,627	89.9848%	\$1,031,304	\$444,413,073		
Rev-3	0.000	Franchise Fees - Retail Revenue	\$9,551,258			Rev-3		\$9,551,258	92.2581%	-\$8,811,809	\$0		
Rev-4	447.200	Sales for Resale - On System	\$20,745,313			Rev-4		\$20,745,313	0.0000%	\$0	\$0		
Rev-5	447.000	Sales for Resale - Off System	\$26,333,613			Rev-5		\$26,333,613	82.8600%	-\$5,316,278	\$16,503,754		
Rev-6		TOTAL RETAIL RATE REVENUE	\$549,359,811					\$549,359,811		-\$13,096,783	\$460,916,827		
Rev-7		OTHER OPERATING REVENUES											
Rev-8	449.000	Provision for Rate Refunds	-\$23,072			Rev-8		-\$23,072	0.0000%	\$0	\$0		
Rev-9	450.000	Forfeited Discounts	\$2,039,088			Rev-9		\$2,039,088	90.8898%	-\$6,470	\$1,846,853		
Rev-10	451.000	Reconnect/Surge Arrestor/Misc	\$189,575			Rev-10		\$189,575	89.9883%	-\$1,800	\$168,795		
Rev-11	454.000	Rent	\$912,431			Rev-11		\$912,431	89.9848%	\$0	\$821,049		
Rev-12	456.000	Other Electric Revenue	\$1,647,385			Rev-12		\$1,647,385	88.9095%	-\$397,994	\$1,066,688		
Rev-13	456.100	Other Electric Revenue - DA	\$306,392			Rev-13		\$306,392	88.9095%	-\$880	\$271,532		
Rev-14	457.000	Other Electric - Transmission	\$9,230,407			Rev-14		\$9,230,407	84.0100%	\$322,719	\$8,077,184		
Rev-15		TOTAL OTHER OPERATING REVENUES	\$14,302,206					\$14,302,206		-\$84,425	\$12,252,101		
Rev-16		TOTAL OPERATING REVENUES	\$563,662,017					\$563,662,017		-\$13,181,208	\$473,168,928		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Operation Supervision & Engineering	\$2,177,536	\$1,171,012	\$1,006,524	E-4	\$138,949	\$2,316,485	84.0100%	\$0	\$1,946,079	\$975,442	\$970,637
5	500.100	Iatan/Plum Point Deferred Oper. Exp - MO Only	\$1,057,794	\$0	\$1,057,794	E-5	\$0	\$1,057,794	100.0000%	\$0	\$1,057,794	\$0	\$1,057,794
6	501.000	Fuel	\$62,042,317	\$732,304	\$61,310,013	E-6	-\$3,575,688	\$58,466,629	82.8600%	\$0	\$48,445,449	\$601,652	\$47,843,797
7	501.100	Fuel - MO Only	-\$9,466,643	\$0	-\$9,466,643	E-7	\$0	-\$9,466,643	100.0000%	\$389,653	-\$9,076,990	\$0	-\$9,076,990
8	502.000	Steam Expense	\$3,010,547	\$1,131,808	\$1,878,739	E-8	\$121,873	\$3,132,420	82.8600%	\$0	\$2,595,523	\$929,880	\$1,665,643
9	505.000	Electric Expense	\$1,171,196	\$373,784	\$797,412	E-9	-\$26,552	\$1,144,644	84.0100%	\$0	\$961,616	\$311,359	\$650,257
10	506.000	Misc Steam Power Expense	\$2,342,922	\$225,066	\$2,117,856	E-10	\$62,328	\$2,405,250	84.0100%	\$0	\$2,020,651	\$187,478	\$1,833,173
11	507.000	Rents	\$3,657	\$0	\$3,657	E-11	-\$973	\$2,684	84.0100%	\$0	\$2,255	\$0	\$2,255
12		TOTAL OPERATION & MAINTENANCE EXPENSE	\$62,339,326	\$3,633,974	\$58,705,352		-\$3,280,063	\$59,059,263		\$389,653	\$47,952,377	\$3,005,811	\$44,946,566
13		TOTAL STEAM POWER GENERATION	\$62,339,326	\$3,633,974	\$58,705,352		-\$3,280,063	\$59,059,263		\$389,653	\$47,952,377	\$3,005,811	\$44,946,566
14		ELECTRIC MAINTENANCE EXPENSE											
15	510.000	Maintenance Supervision	\$819,818	\$462,340	\$357,478	E-15	\$56,002	\$875,820	82.8600%	\$0	\$725,705	\$379,853	\$345,852
16	510.100	Iatan/Plum Point Deferred Elec. Exp - MO Only	\$336,670	\$0	\$336,670	E-16	\$0	\$336,670	100.0000%	\$0	\$336,670	\$0	\$336,670
17	511.000	Maintenance of Structures	\$996,377	\$482,158	\$514,219	E-17	-\$30,218	\$966,159	84.0100%	\$0	\$811,670	\$401,633	\$410,037
18	512.000	Maintenance of Boiler Plant	\$4,952,117	\$1,260,145	\$3,691,972	E-18	\$653,780	\$5,605,897	82.8600%	\$0	\$4,645,046	\$1,035,320	\$3,609,726
19	513.000	Maintenance of Electric Plant	\$1,475,570	\$430,242	\$1,045,328	E-19	\$224,349	\$1,699,919	82.8600%	\$0	\$1,408,553	\$353,482	\$1,055,071
20	514.000	Maintenance of Misc. Steam Plant	\$1,102,807	\$647,759	\$455,048	E-20	-\$83,979	\$1,018,828	84.0100%	\$0	\$855,917	\$539,577	\$316,340
21		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$9,683,359	\$3,282,644	\$6,400,715		\$819,934	\$10,503,293		\$0	\$8,783,561	\$2,709,865	\$6,073,696
22		NUCLEAR POWER GENERATION											
23		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0

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												L + M = K	
24		HYDRAULIC POWER GENERATION											
25		OPERATION - HP											
26	535.000	Operation Superv. & Engin. Hydro	\$84,270	\$74,124	\$10,146	E-26	-\$7,082	\$77,188	84.0100%	\$0	\$64,846	\$61,745	\$3,101
27	536.000	Water for Power	\$42,810	\$0	\$42,810	E-27	-\$6,370	\$36,440	82.8600%	\$0	\$30,194	\$0	\$30,194
28	537.000	Hydraulic Expense	\$10,125	\$6,705	\$3,420	E-28	\$320	\$10,445	84.0100%	\$0	\$8,775	\$5,585	\$3,190
29	538.000	Electric Expense Hydro	\$35,512	\$33,177	\$2,335	E-29	\$2,612	\$38,124	84.0100%	\$0	\$32,028	\$27,636	\$4,392
30	539.000	Misc. Hydraulic Power Generation	-\$69,415	\$124,301	-\$193,716	E-30	-\$18,488	-\$87,903	84.0100%	\$0	-\$73,848	\$103,541	-\$177,389
31		TOTAL OPERATION - HP	\$103,302	\$238,307	-\$135,005		-\$29,008	\$74,294		\$0	\$61,995	\$198,507	-\$136,512
32		MAINTANENCE - HP											
33	541.000	Maintenance Superv. & Engineering	\$84,320	\$80,011	\$4,309	E-33	-\$2,874	\$81,446	84.0100%	\$0	\$68,422	\$66,648	\$1,774
34	542.000	Maintenance of Structures - Maint.	\$31,130	\$28,254	\$2,876	E-34	\$5,334	\$36,464	84.0100%	\$0	\$30,633	\$23,535	\$7,098
35	543.000	Maint. Of Reservoirs, Dams, Waterways	\$129,688	\$71,231	\$58,457	E-35	-\$5,924	\$123,764	84.0100%	\$0	\$103,974	\$59,334	\$44,640
36	544.000	Maintenance of Electric Plant	\$44,707	\$64,330	-\$19,623	E-36	\$22,630	\$67,337	84.0100%	\$0	\$56,570	\$53,587	\$2,983
37	545.000	Maintenance of Misc. Hydraulic Plant	\$64,346	\$55,556	\$8,790	E-37	-\$6,224	\$58,122	84.0100%	\$0	\$48,829	\$46,278	\$2,551
38		TOTAL MAINTANENCE - HP	\$354,191	\$299,382	\$54,809		\$12,942	\$367,133		\$0	\$308,428	\$249,382	\$59,046
39		TOTAL HYDRAULIC POWER GENERATION	\$457,493	\$537,689	-\$80,196		-\$16,066	\$441,427		\$0	\$370,423	\$447,889	-\$77,466
40		OTHER POWER GENERATION											
41		OPERATION - OP											
42	546.000	Operation Superv. & Engineering	\$524,385	\$673,476	-\$149,091	E-42	-\$5,744	\$518,641	84.0100%	\$0	\$435,711	\$560,999	-\$125,288
43	547.000	Fuel - Operation OP	\$63,017,331	\$3,122	\$63,014,209	E-43	-\$4,255,945	\$58,761,386	82.8600%	\$0	\$48,689,684	\$2,565	\$48,687,119
44	547.200	Fuel - Operation OP - Partial Allocation KS/MO	-\$195,969	\$0	-\$195,969	E-44	\$0	-\$195,969	84.0100%	\$0	-\$164,634	\$0	-\$164,634
45	548.000	Generation Expense	\$2,210,249	\$1,672,584	\$537,665	E-45	-\$171,683	\$2,038,566	84.0100%	\$0	\$1,712,599	\$1,393,246	\$319,353
46	549.000	Misc. Other Power Generation Expense	\$634,125	\$92,930	\$541,195	E-46	-\$8,658	\$625,467	84.0100%	\$0	\$525,455	\$77,410	\$448,045
47		TOTAL OPERATION - OP	\$66,190,121	\$2,442,112	\$63,748,009		-\$4,442,030	\$61,748,091		\$0	\$51,198,815	\$2,034,220	\$49,164,595
48		MAINTANENCE - OP											
49	551.000	Prod Comb. - Maintenance Superv. & Engin.	\$372,921	\$461,268	-\$88,347	E-49	\$12,212	\$385,133	84.0100%	\$0	\$323,550	\$384,231	-\$60,681
50	552.000	Prod Comb Turb - Maint. of Structures	\$189,702	\$152,678	\$37,024	E-50	-\$52,051	\$137,651	84.0100%	\$0	\$115,640	\$127,179	-\$11,539
51	553.000	Prod - Maint of Gen & Electric Plant	\$6,045,776	\$789,301	\$5,256,475	E-51	\$483,310	\$6,529,086	84.0100%	\$0	\$5,485,085	\$657,480	\$4,827,605
52	554.000	Prod Maint Misc Other Power Gener.	\$771,813	\$490,267	\$281,546	E-52	-\$199,961	\$571,852	84.0100%	\$0	\$480,413	\$408,388	\$72,025
53		TOTAL MAINTANENCE - OP	\$7,380,212	\$1,893,514	\$5,486,698		\$243,510	\$7,623,722		\$0	\$6,404,688	\$1,577,278	\$4,827,410
54		TOTAL OTHER POWER GENERATION	\$73,570,333	\$4,335,626	\$69,234,707		-\$4,198,520	\$69,371,813		\$0	\$57,603,503	\$3,611,498	\$53,992,005
55		OTHER POWER SUPPLY EXPENSES											
56	555.000	Purchased Power (Energy Only)	\$65,481,861	\$0	\$65,481,861	E-56	-\$13,074,056	\$52,407,805	82.8600%	\$0	\$43,425,107	\$0	\$43,425,107
57	555.300	Purchased Power (Demand Only)	\$10,008,811	\$0	\$10,008,811	E-57	\$0	\$10,008,811	84.0100%	\$0	\$8,408,402	\$0	\$8,408,402
58	556.000	System Control & Load Dispatching	\$3,341,071	\$1,378,213	\$1,962,858	E-58	-\$9,388	\$3,331,683	84.0100%	\$0	\$2,798,947	\$1,148,038	\$1,650,909
59	557.000	Other Expense - Power Supply	\$553,401	\$0	\$553,401	E-59	\$2,810	\$556,211	84.0100%	\$0	\$467,273	\$0	\$467,273
60	421.100	Iatan/Plum Point Deferred Exp	\$201,333	\$0	\$201,333	E-60	\$0	\$201,333	84.0100%	\$0	\$169,140	\$0	\$169,140
61		TOTAL OTHER POWER SUPPLY EXPENSES	\$79,586,477	\$1,378,213	\$78,208,264		-\$13,080,634	\$66,505,843		\$0	\$55,268,869	\$1,148,038	\$54,120,831
62		TOTAL POWER PRODUCTION EXPENSES	\$225,636,988	\$13,168,146	\$212,468,842		-\$19,755,349	\$205,881,639		\$389,653	\$169,978,733	\$10,923,101	\$159,055,632
63		TRANSMISSION EXPENSES											

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64		OPERATION - TRANSMISSION EXP.											
65	560.000	Operation Suprv. and Engin.	\$386,590	\$198,502	\$188,088	E-65	-\$1,660	\$384,930	84.0100%	\$0	\$323,380	\$165,350	\$158,030
66	561.000	Transmission Expense	\$682,537	\$466,430	\$216,107	E-66	-\$3,910	\$678,627	84.0100%	\$0	\$570,115	\$388,532	\$181,583
67	562.000	Station Expense	\$177,961	\$99,698	\$78,263	E-67	\$25,614	\$203,575	84.0100%	\$0	\$171,023	\$83,047	\$87,976
68	563.000	Overhead Line Expense	\$96,174	\$75,968	\$20,206	E-68	-\$643	\$95,531	84.0100%	\$0	\$80,256	\$63,281	\$16,975
69	565.000	Trans. Of Electricity by Others	\$12,964,972	\$0	\$12,964,972	E-69	\$4,201,189	\$17,166,161	84.0100%	\$0	\$14,421,292	\$0	\$14,421,292
70	566.000	Miscellaneous Transmission Expense	\$806,726	\$585,733	\$220,993	E-70	-\$17,449	\$789,277	84.0100%	\$0	\$663,072	\$487,910	\$175,162
71	567.000	Rents - Transmission	\$175	\$0	\$175	E-71	\$0	\$175	84.0100%	\$0	\$147	\$0	\$147
72		TOTAL OPERATION - TRANSMISSION EXP.	\$15,115,135	\$1,426,331	\$13,688,804		\$4,203,141	\$19,318,276		\$0	\$16,229,285	\$1,188,120	\$15,041,165
73		MAINTENANCE - TRANSMISSION EXP.											
74	568.000	Maintenance Supervision & Engin.	\$143,731	\$127,938	\$15,793	E-74	-\$1,083	\$142,648	84.0100%	\$0	\$119,839	\$106,571	\$13,268
75	569.000	Trans Maintenance of Structures	\$6,046	\$0	\$6,046	E-75	\$0	\$6,046	84.0100%	\$0	\$5,079	\$0	\$5,079
76	570.000	Trans Maintenance of Station Equipment	\$1,287,112	\$809,008	\$478,104	E-76	-\$5,025	\$1,282,087	84.0100%	\$0	\$1,077,081	\$673,895	\$403,186
77	571.000	Trans Maintenance of Overhead Lines	\$1,800,092	\$184,340	\$1,615,752	E-77	\$43,970	\$1,844,062	84.0100%	\$4,595	\$1,553,791	\$153,553	\$1,400,238
78	571.100	Tracker Adjustment - MO Only	\$335,133	\$0	\$335,133	E-78	\$0	\$335,133	100.0000%	\$0	\$335,133	\$0	\$335,133
79		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$3,572,114	\$1,121,286	\$2,450,828		\$37,862	\$3,609,976		\$4,595	\$3,090,923	\$934,019	\$2,156,904
80		TOTAL TRANSMISSION EXPENSES	\$18,687,249	\$2,547,617	\$16,139,632		\$4,241,003	\$22,928,252		\$4,595	\$19,320,208	\$2,122,139	\$17,198,069
81		DISTRIBUTION EXPENSES											
82		OPERATION - DIST. EXPENSES											
83	580.000	Distrb. - Operation Supervision & Engin.	\$1,075,309	\$721,293	\$354,016	E-83	-\$6,104	\$1,069,205	89.6230%	\$0	\$958,254	\$640,974	\$317,280
84	582.000	Distrb.- Station Expense	\$429,588	\$322,578	\$107,010	E-84	-\$2,739	\$426,849	89.6230%	\$0	\$382,555	\$286,657	\$95,898
85	583.000	Distrb.- Overhead Line Expense	\$2,013,382	\$1,390,151	\$623,231	E-85	-\$11,765	\$2,001,617	89.6230%	\$0	\$1,793,909	\$1,235,351	\$558,558
86	584.000	Distrb.- Underground Line Expense	\$698,576	\$284,828	\$413,748	E-86	-\$3,873	\$694,703	89.6230%	\$0	\$622,613	\$253,111	\$369,502
87	585.000	Distrb.- Street Lighting & Signal System Exp.	\$68,206	\$26,931	\$41,275	E-87	-\$228	\$67,978	89.6230%	\$0	\$60,924	\$23,932	\$36,992
88	586.000	Distrb.- Meter Expense	\$2,880,609	\$2,138,929	\$741,680	E-88	-\$18,102	\$2,862,507	89.6230%	\$0	\$2,565,465	\$1,900,749	\$664,716
89	587.000	Distrb.- Customer Installations Expense	\$117,488	\$129,658	-\$12,170	E-89	-\$1,097	\$116,391	89.6230%	\$0	\$104,313	\$115,220	-\$10,907
90	588.000	Distrb.- Misc. Distribution Expense	\$1,351,264	\$557,736	\$793,528	E-90	-\$4,409	\$1,346,855	89.6230%	\$0	\$1,207,092	\$495,630	\$711,462
91	589.000	Distrb.- Rents	\$2,168	\$0	\$2,168	E-91	\$0	\$2,168	89.6230%	\$0	\$1,943	\$0	\$1,943
92		TOTAL OPERATION - DIST. EXPENSES	\$8,636,590	\$5,572,104	\$3,064,486		-\$48,317	\$8,588,273		\$0	\$7,697,068	\$4,951,624	\$2,745,444
93		MAINTENANCE - DISTRIB. EXPENSES											
94	590.000	Distrb. Maintenance Supervision & Engin.	\$262,659	\$239,317	\$23,342	E-94	-\$2,025	\$260,634	89.6230%	\$0	\$233,588	\$212,668	\$20,920
95	591.000	Distrb. Maintenance of Structures	\$53,125	\$16,926	\$36,199	E-95	-\$143	\$52,982	89.6230%	\$0	\$47,484	\$15,041	\$32,443
96	592.000	Distrb. Maintenance of Station Equipment	\$2,062,548	\$850,212	\$1,212,336	E-96	-\$7,195	\$2,055,353	89.6230%	\$0	\$1,842,069	\$755,537	\$1,086,532
97	593.000	Distrb. Maintenance of Overhead Lines	\$13,808,611	\$1,954,549	\$11,854,062	E-97	-\$60,387	\$13,748,224	89.6230%	\$26,557	\$12,348,128	\$1,736,901	\$10,611,227
98	593.100	Distrb. Overh. Line Tracker Adj. - MO Only	\$2,218,012	\$0	\$2,218,012	E-98	\$0	\$2,218,012	100.0000%	\$0	\$2,218,012	\$0	\$2,218,012
99	594.000	Distrb. Maintenance of Underground Line	\$874,709	\$413,325	\$461,384	E-99	\$2,168	\$876,877	89.6230%	\$1,279	\$787,162	\$367,299	\$419,863
100	594.100	Distrb. Und. Line Tracker Adjust. - MO Only	\$84,583	\$0	\$84,583	E-100	\$0	\$84,583	100.0000%	\$0	\$84,583	\$0	\$84,583
101	595.000	Distrb. Maintenance of Line Transformers	\$338,471	\$210,067	\$128,404	E-101	-\$1,778	\$336,693	89.6230%	\$0	\$301,755	\$186,675	\$115,080
102	596.000	Distrb. Maintenance - Maint St Lights / Signal	\$245,211	\$140,068	\$105,143	E-102	-\$1,185	\$244,026	89.6230%	\$0	\$218,703	\$124,471	\$94,232
103	597.000	Distrb. Maintenance of Meters	\$272,830	\$282,521	-\$9,691	E-103	-\$2,391	\$270,439	89.6230%	\$0	\$242,376	\$251,061	-\$8,685
104	598.000	Distrb. Maintenance of Misc. Distribution Plant	\$118,330	\$67,735	\$50,595	E-104	-\$573	\$117,757	89.6230%	\$0	\$105,538	\$60,193	\$45,345
105		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$20,339,089	\$4,174,720	\$16,164,369		-\$73,509	\$20,265,580		\$27,836	\$18,429,398	\$3,709,846	\$14,719,552
106		TOTAL DISTRIBUTION EXPENSES	\$28,975,679	\$9,746,824	\$19,228,855		-\$121,826	\$28,853,853		\$27,836	\$26,126,466	\$8,661,470	\$17,464,996
107		CUSTOMER ACCOUNTS EXPENSE											

The Empire District Electric Company
Case No. ER-2014-0351
Test Year 12 Months Ending April 30, 2014
Updated through August 31, 2014
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 E Adj. 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
108	901.000	Customer Accounts Supervision	\$599,231	\$506,477	\$92,754	E-108	-\$4,286	\$594,945	88.9095%	\$0	\$528,963	\$446,496	\$82,467
109	902.000	Customer Acts. Meter Reading Expense	\$1,855,148	\$1,589,340	\$265,808	E-109	-\$13,450	\$1,841,698	88.9095%	\$0	\$1,637,445	\$1,401,116	\$236,329
110	903.000	Customer Records & Collection	\$4,552,442	\$2,506,944	\$2,045,498	E-110	\$59,070	\$4,611,512	88.9095%	\$0	\$4,100,072	\$2,210,048	\$1,890,024
111	904.000	Uncollectible Accounts	\$2,891,856	\$0	\$2,891,856	E-111	-\$357,002	\$2,534,854	88.9095%	\$0	\$2,253,726	\$0	\$2,253,726
112	905.000	Misc. Customer Accounts Expense	\$180,101	\$9,159	\$170,942	E-112	\$24,125	\$204,226	88.9095%	\$0	\$181,576	\$8,074	\$173,502
113		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$10,078,778	\$4,611,920	\$5,466,858		-\$291,543	\$9,787,235		\$0	\$8,701,782	\$4,065,734	\$4,636,048
114		CUSTOMER SERVICE & INFO. EXP.											
115	907.000	Customer Service Supervision	\$311,108	\$264,564	\$46,544	E-115	-\$2,296	\$308,812	88.9095%	\$0	\$274,563	\$233,232	\$41,331
116	908.000	Customer Assistance Expense	\$163,886	\$912,181	-\$748,295	E-116	-\$7,720	\$156,166	88.9095%	\$0	\$138,847	\$804,152	-\$665,305
117	908.101	Retail Indust Cust Assistance - Retail	\$298,062	\$0	\$298,062	E-117	\$0	\$298,062	88.9095%	\$0	\$265,005	\$0	\$265,005
118	908.103	Cust Program Collaborative Exp. - MO Only	\$715,947	\$0	\$715,947	E-118	-\$715,947	\$0	100.0000%	\$0	\$0	\$0	\$0
119	908.104	Wholesale Customer Assistance - Wholesale	\$25,790	\$0	\$25,790	E-119	\$0	\$25,790	0.0000%	\$0	\$0	\$0	\$0
120	908.106	Retail Commercial Cust Assist - Retail	\$346,804	\$0	\$346,804	E-120	\$0	\$346,804	88.9095%	\$0	\$308,342	\$0	\$308,342
121	908.107	Retail Residential Cust Assist - Retail	\$136,624	\$0	\$136,624	E-121	\$0	\$136,624	88.9095%	\$0	\$121,472	\$0	\$121,472
122	908.113	DSM Implementation - Retail	\$9,001	\$0	\$9,001	E-122	\$0	\$9,001	88.9095%	\$0	\$8,003	\$0	\$8,003
123	908.114	Net Metering / Cogen Activities- MO Only	\$14,369	\$0	\$14,369	E-123	\$0	\$14,369	100.0000%	\$0	\$14,369	\$0	\$14,369
124	908.120	Energy Efficiency Cost Recover - AR Only	\$346,283	\$0	\$346,283	E-124	\$0	\$346,283	0.0000%	\$0	\$0	\$0	\$0
125	908.123	KS En Eff 10-EPDE-497-TAR - KS Only	\$38,335	\$0	\$38,335	E-125	\$0	\$38,335	0.0000%	\$0	\$0	\$0	\$0
126	908.124	Dem Side Mgmt Rider - OK Only	-\$108,874	\$0	-\$108,874	E-126	\$0	-\$108,874	0.0000%	\$0	\$0	\$0	\$0
127	909.000	Informational & Instructional Advertising	\$212,820	\$0	\$212,820	E-127	-\$155,394	\$57,426	88.9095%	\$0	\$51,057	\$0	\$51,057
128	910.000	Misc. Customer Service Expense	\$9,686	\$0	\$9,686	E-128	\$0	\$9,686	88.9095%	\$0	\$8,612	\$0	\$8,612
129		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$2,519,841	\$1,176,745	\$1,343,096		-\$881,357	\$1,638,484		\$0	\$1,190,270	\$1,037,384	\$152,886
130		SALES EXPENSES											
131	911.000	Sales Supervision	-\$373	\$0	-\$373	E-131	\$0	-\$373	89.9848%	\$0	-\$336	\$0	-\$336
132	912.000	Sales Demonstrating & Selling Expense	\$285,117	\$215,557	\$69,560	E-132	-\$1,932	\$283,185	89.9848%	\$0	\$254,823	\$192,327	\$62,496
133	916.000	Miscellaneous Sales Expense	\$521	\$0	\$521	E-133	\$0	\$521	89.9848%	\$0	\$469	\$0	\$469
134		TOTAL SALES EXPENSES	\$285,265	\$215,557	\$69,708		-\$1,932	\$283,333		\$0	\$254,956	\$192,327	\$62,629
135		ADMIN. & GENERAL EXPENSES											
136		OPERATION- ADMIN. & GENERAL EXP.											
137	920.000	Administrative & General Salaries	\$10,379,769	\$10,764,764	-\$384,995	E-137	-\$91,101	\$10,288,668	89.9848%	\$0	\$9,258,237	\$9,604,674	-\$346,437
138	921.000	Office Supplies & Expense	\$3,476,088	\$0	\$3,476,088	E-138	\$135,200	\$3,611,288	89.9848%	\$0	\$3,249,610	\$0	\$3,249,610
139	922.000	Administrative Expense - Transf-Credit	-\$2,754,773	\$0	-\$2,754,773	E-139	\$0	-\$2,754,773	89.9848%	\$0	-\$2,478,877	\$0	-\$2,478,877
140	923.000	Outside Services	\$3,440,043	\$0	\$3,440,043	E-140	-\$144,501	\$3,295,542	89.9848%	\$0	\$2,965,487	\$0	\$2,965,487
141	924.000	Property Insurance	\$3,716,264	\$0	\$3,716,264	E-141	-\$688,605	\$3,027,659	89.9848%	\$0	\$2,724,433	\$0	\$2,724,433
142	925.000	Injuries and Damages	\$856,984	\$0	\$856,984	E-142	\$843,028	\$1,700,012	89.9848%	\$0	\$1,529,752	\$0	\$1,529,752
143	926.000	Employee Pension & Benefits	\$21,090,396	\$474,512	\$20,615,884	E-143	-\$50,672	\$21,039,724	89.9848%	-\$1,854,009	\$17,078,544	-\$1,364,221	\$18,442,765
144	928.000	Regulatory Commission Expenses	\$1,919,946	\$0	\$1,919,946	E-144	-\$1,919,946	\$0	100.0000%	\$801,078	\$801,078	\$0	\$801,078
145	929.000	Duplicate Charges - Credit	-\$230,147	\$0	-\$230,147	E-145	\$0	-\$230,147	89.9848%	\$0	-\$207,097	\$0	-\$207,097
146	930.000	General Advertising Expense	\$2,470,258	\$9,929	\$2,460,329	E-146	-\$146,198	\$2,324,060	89.9848%	\$0	\$2,091,301	\$8,859	\$2,082,442
147	931.000	Admin. & General - Rents	\$111,785	\$0	\$111,785	E-147	\$6,451	\$118,236	89.9848%	\$0	\$106,394	\$0	\$106,394
148		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,476,613	\$11,249,205	\$33,227,408		-\$2,056,344	\$42,420,269		-\$1,052,931	\$37,118,862	\$8,249,312	\$28,869,550
149		MAINT., ADMIN. & GENERAL EXP.											
150	935.000	Maintenance of General Plant	\$487,573	\$97,440	\$390,133	E-150	-\$825	\$486,748	89.9848%	\$0	\$437,999	\$86,939	\$351,060
151		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$487,573	\$97,440	\$390,133		-\$825	\$486,748		\$0	\$437,999	\$86,939	\$351,060
152		TOTAL ADMIN. & GENERAL EXPENSES	\$44,964,186	\$11,346,645	\$33,617,541		-\$2,057,169	\$42,907,017		-\$1,052,931	\$37,556,861	\$8,336,251	\$29,220,610

The Empire District Electric Company
Case No. ER-2014-0351
Test Year 12 Months Ending April 30, 2014
Updated through August 31, 2014
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 Adj. 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
153		INTEREST ON CUSTOMER DEPOSITS											
154	431.100	Customer Deposit Interest	\$0	\$0	\$0	E-154	\$0	\$0	100.0000%	\$424,005	\$424,005	\$0	\$424,005
155		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0		\$0	\$0		\$424,005	\$424,005	\$0	\$424,005
156		DEPRECIATION EXPENSE											
157	403.000	Depreciation Expense, Dep. Exp.	\$62,701,471	See note (1)	See note (1)	E-157	See note (1)	\$62,701,471	89.6230%	\$2,238,420	\$58,433,359	See note (1)	See note (1)
158		TOTAL DEPRECIATION EXPENSE	\$62,701,471	\$0	\$0		\$0	\$62,701,471		\$2,238,420	\$58,433,359	\$0	\$0
159		AMORTIZATION EXPENSE											
160	0.000	DSM/Pre-MEEIA	\$0	\$0	\$0	E-160	\$0	\$0	0.0000%	\$987,834	\$987,834	\$0	\$987,834
161	0.000	Carrying Costs Plum Point	\$0	\$0	\$0	E-161	\$0	\$0	0.0000%	\$1,987	\$1,987	\$0	\$1,987
162	0.000	Carrying Costs Iatan 1	\$0	\$0	\$0	E-162	\$0	\$0	0.0000%	\$84,729	\$84,729	\$0	\$84,729
163	0.000	Carrying Costs Iatan 2	\$0	\$0	\$0	E-163	\$0	\$0	0.0000%	\$44,828	\$44,828	\$0	\$44,828
164	0.000	Joplin Tornado May 2011 AAO Amort	\$0	\$0	\$0	E-164	\$0	\$0	0.0000%	\$183,564	\$183,564	\$0	\$183,564
165	403.003	MO Iatan I AmDp ER-2010-0130 - MO Only	\$47,265	\$0	\$47,265	E-165	\$0	\$47,265	100.0000%	\$0	\$47,265	\$0	\$47,265
166	403.009	MO Iatan II AmDp ER-2011-0004 - MO Only	\$44,356	\$0	\$44,356	E-166	\$0	\$44,356	100.0000%	\$0	\$44,356	\$0	\$44,356
167	403.011	MO PlmPt Amrt Dep ER-2011-0004 - MO Only	\$578	\$0	\$578	E-167	\$0	\$578	100.0000%	\$0	\$578	\$0	\$578
168	403.012	Amort 5-22-11 Tornado - MO Only	\$134,549	\$0	\$134,549	E-168	\$0	\$134,549	100.0000%	\$0	\$134,549	\$0	\$134,549
169	403.013	Plum Point, Iatan 2, and Iatan Common O&M Tracker - MO Only	\$0	\$0	\$0	E-169	\$0	\$0	100.0000%	-\$588,232	-\$588,232	\$0	-\$588,232
170	404.000	Common Stock Issuance Exp. Amortiz.	\$0	\$0	\$0	E-170	\$304,613	\$304,613	85.4155%	\$0	\$260,187	\$0	\$260,187
171	404.000	Amortization of Electric Plant	\$2,474,271	\$0	\$2,474,271	E-171	\$137,142	\$2,611,413	86.1023%	\$0	\$2,248,487	\$0	\$2,248,487
172		TOTAL AMORTIZATION EXPENSE	\$2,701,019	\$0	\$2,701,019		\$441,755	\$3,142,774		\$714,710	\$3,450,132	\$0	\$3,450,132
173		OTHER OPERATING EXPENSES											
174	408.141	Prov - Foab Taxes - Electric	\$3,365,798	\$0	\$3,365,798	E-174	-\$155,815	\$3,209,983	75.9400%	\$0	\$2,437,661	-\$118,326	\$2,555,987
175	408.144	Payroll Taxes - Iatan	\$193,824	\$0	\$193,824	E-175	\$0	\$193,824	75.9400%	\$0	\$147,190	\$0	\$147,190
176	408.511	Prov - Fed Unemp Compens Tax	\$66,528	\$0	\$66,528	E-176	-\$44,107	\$22,421	75.9400%	\$0	\$17,026	-\$33,495	\$50,521
177	408.512	Prov - St Unemp Compens Tax	\$30,580	\$0	\$30,580	E-177	\$5,178	\$35,758	75.9400%	\$0	\$27,154	\$3,932	\$23,222
178	408.610	Property Taxes	\$19,579,407	\$0	\$19,579,407	E-178	-\$180,596	\$19,398,811	86.0994%	\$0	\$16,702,260	\$0	\$16,702,260
179	408.910	Prov - Ecorp Franchise Tax	\$343,166	\$0	\$343,166	E-179	-\$228,588	\$114,578	0.0000%	\$0	\$0	\$0	\$0
180	408.930	Prov - City Tax or Fee	\$9,551,258	\$0	\$9,551,258	E-180	-\$9,551,258	\$0	92.2581%	\$0	\$0	\$0	\$0
181		TOTAL OTHER OPERATING EXPENSES	\$33,130,561	\$0	\$33,130,561		-\$10,155,186	\$22,975,375		\$0	\$19,331,291	-\$147,889	\$19,479,180
182		TOTAL OPERATING EXPENSE	\$429,681,037	\$42,813,454	\$324,166,112		-\$28,581,604	\$401,099,433		\$2,746,288	\$344,768,063	\$35,190,517	\$251,144,187
183		NET INCOME BEFORE TAXES	\$133,980,980					\$162,562,584		-\$15,927,496	\$128,400,865		
184		INCOME TAXES											
185	409.100	Current Income Taxes	\$15,694,879	See note (1)	See note (1)	E-185	See note (1)	\$15,694,879	90.0977%	\$2,038,334	\$16,179,059	See note (1)	See note (1)
186		TOTAL INCOME TAXES	\$15,694,879					\$15,694,879		\$2,038,334	\$16,179,059		
187		DEFERRED INCOME TAXES											
188	410.000	Deferred Income Taxes - Def. Inc. Tax.	\$22,177,862	See note (1)	See note (1)	E-188	See note (1)	\$22,177,862	90.0977%	\$1,894,116	\$21,875,860	See note (1)	See note (1)
189	411.000	Amortization of Deferred ITC	\$0			E-189		\$0	100.0000%	-\$327,012	-\$327,012		
190	411.411	Amort of Excess Deferred Income Taxes	\$0			E-190		\$0	100.0000%	-\$87,275	-\$87,275		
191		TOTAL DEFERRED INCOME TAXES	\$22,177,862					\$22,177,862		\$1,479,829	\$21,461,573		
192		NET OPERATING INCOME	\$96,108,239					\$124,689,843		-\$19,445,659	\$90,760,233		

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

The Empire District Electric Company
Case No. ER-2014-0351
Test Year 12 Months Ending April 30, 2014
Updated through August 31, 2014
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Revenue		\$0	\$0	\$0	\$0	\$1,031,304	\$1,031,304
	1. To adjust to update period retail revenues. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	-\$849,786	
	2. To include billing adjustments. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$26,148	
	3. To adjust Energy Efficiency Pre-MEEIA. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	-\$17,203	
	4. To adjust Annual Excess Facilities. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$102,522	
	5. To annualize and normalize large customer growth. (B. Fortson)		\$0	\$0		\$0	\$4,923,433	
	6. To adjust for customers that switched rate classes. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	-\$293,519	
	7. To normalize weather for a 30-year normal. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	-\$6,926,650	
	8. To make adjustments for 365 day consumption. (R. Kliethermes, B. Fortson)		\$0	\$0		\$0	\$789,479	
	9. To annualize and normalize revenues for customer growth. (A. Sarver)		\$0	\$0		\$0	\$226,702	
	10. To remove unbilled revenues from test year. (A. Sarver)		\$0	\$0		\$0	\$1,284,328	
	11. To remove FAC revenues from test year. (A. Sarver)		\$0	\$0		\$0	\$1,765,850	
Rev-3	Franchise Fees - Retail Revenue		\$0	\$0	\$0	\$0	-\$8,811,809	-\$8,811,809
	1. To eliminate franchise fees from test year. (A. Sarver)		\$0	\$0		\$0	-\$8,811,809	
Rev-5	Sales for Resale - Off System	447.000	\$0	\$0	\$0	\$0	-\$5,316,278	-\$5,316,278
	1. To annualize SPP IM sales. (K. Bolin)		\$0	\$0		\$0	\$2,436,691	
	2. To annualize SPP IM sales (Ancillary & Misc) (K. Bolin)		\$0	\$0		\$0	\$3,191,027	
	3. To remove off-system sales revenue from test year. (P. Harrison)		\$0	\$0		\$0	-\$10,943,996	
Rev-9	Forfeited Discounts	450.000	\$0	\$0	\$0	\$0	-\$6,470	-\$6,470
	1. To remove water revenues from test year. (A. Sarver)		\$0	\$0		\$0	-\$6,470	
Rev-10	Reconnect/Surge Arrestor/Misc	451.000	\$0	\$0	\$0	\$0	-\$1,800	-\$1,800
	1. To remove water revenues from test year. (A. Sarver)		\$0	\$0		\$0	-\$1,800	
Rev-12	Other Electric Revenue	456.000	\$0	\$0	\$0	\$0	-\$397,994	-\$397,994
	1. To adjust REC's. (A. Sarver)		\$0	\$0		\$0	-\$397,994	

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Rev-13	Other Electric Revenue - DA	456.100	\$0	\$0	\$0	\$0	-\$880	-\$880
	1. To remove water revenues from test year. (A. Sarver)		\$0	\$0		\$0	-\$880	
Rev-14	Other Electric - Transmission	457.000	\$0	\$0	\$0	\$0	\$322,719	\$322,719
	1. To normalize SPP transmission revenue. (K. Bolin)		\$0	\$0		\$0	\$322,719	
E-4	Operation Supervision & Engineering	500.000	-\$9,910	\$148,859	\$138,949	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,910	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J.Green)		\$0	-\$51,589		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	\$114,290		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	-\$24,067		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a four-year average. (J. Green)		\$0	\$21,297		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a four-year average. (J. Green)		\$0	\$80,960		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a four-year average. (J. Green)		\$0	\$7,968		\$0	\$0	
E-6	Fuel	501.000	-\$6,197	-\$3,569,491	-\$3,575,688	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$6,197	\$0		\$0	\$0	
	2. To normalize coal fly ash expense. (P. Harrison)		\$0	-\$7,680		\$0	\$0	
	3. To annualize fuel expense. (P. Harrison)		\$0	-\$3,561,811		\$0	\$0	
E-7	Fuel - MO Only	501.100	\$0	\$0	\$0	\$0	\$389,653	\$389,653
	1. To annualize the SWPA amortization. (K. Bolin)		\$0	\$0		\$0	\$389,653	
E-8	Steam Expense	502.000	-\$9,578	\$131,451	\$121,873	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$9,578	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	\$49,880		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	-\$2,647		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	\$19,874		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a four-year average. (J. Green)		\$0	\$28,519		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a four-year average. (J. Green)		\$0	-\$34,326		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a four-year average. (J. Green)		\$0	\$70,151		\$0	\$0	

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E-9	Electric Expense	505.000	-\$3,163	-\$23,389	-\$26,552	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,163	\$0		\$0	\$0	
	2. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	-\$85,062		\$0	\$0	
	3. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	\$5,525		\$0	\$0	
	4. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	\$52,059		\$0	\$0	
	5. To normalize Iatan 2 Operations Expense to a four-year average. (J. Green)		\$0	\$3,222		\$0	\$0	
	6. To normalize Iatan Common Operations Expense to a four-year average. (J. Green)		\$0	\$755		\$0	\$0	
	7. To normalize Plum Point Operations Expense to a four-year average. (J. Green)		\$0	\$112		\$0	\$0	
E-10	Misc Steam Power Expense	506.000	-\$1,905	\$64,233	\$62,328	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,905	\$0		\$0	\$0	
	2. To normalize dues and donations. (B. Richter)		\$0	-\$184		\$0	\$0	
	3. To normalize Asbury Operations Expense to a five-year average. (J. Green)		\$0	-\$41,718		\$0	\$0	
	4. To normalize Riverton Operations Expense to a five-year average. (J. Green)		\$0	-\$1,711		\$0	\$0	
	5. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	\$93,057		\$0	\$0	
	6. To normalize Iatan 2 Operations Expense to a four-year average. (J. Green)		\$0	-\$27,125		\$0	\$0	
	7. To normalize Iatan Common Operations Expense to a four-year average. (J. Green)		\$0	\$23,759		\$0	\$0	
	8. To normalize Stateline Common Operations Expense to a five-year average. (J. Green)		\$0	\$91		\$0	\$0	
	9. To normalize Plum Point Operations Expense to a four-year average. (J. Green)		\$0	\$18,064		\$0	\$0	
E-11	Rents	507.000	\$0	-\$973	-\$973	\$0	\$0	\$0
	1. To normalize Iatan Operations Expense to a six-year average. (J. Green)		\$0	-\$195		\$0	\$0	
	2. To normalize Iatan 2 Operations Expense to a four-year average. (J. Green)		\$0	-\$1,944		\$0	\$0	
	3. To normalize Iatan Common Operations Expense to a four-year average. (J. Green)		\$0	\$1,166		\$0	\$0	
E-15	Maintenance Supervision	510.000	-\$3,913	\$59,915	\$56,002	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,913	\$0		\$0	\$0	

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	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$3,434		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$44		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	\$381		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a four-year average. (J. Green)		\$0	\$1,751		\$0	\$0	
	6. To normalize Iatan Common Maintenance Expense to a four-year average. (J. Green)		\$0	\$5,722		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a four-year average. (J. Green)		\$0	\$55,539		\$0	\$0	
E-17	Maintenance of Structures	511.000	-\$4,080	-\$26,138	-\$30,218	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,080	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$78		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$18,746		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$3,442		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a four-year average. (J. Green)		\$0	\$2,775		\$0	\$0	
	6. To normalize Iatan Common Maintenance Expense to a four-year average. (J. Green)		\$0	-\$23,881		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a four-year average. (J. Green)		\$0	-\$20,414		\$0	\$0	
E-18	Maintenance of Boiler Plant	512.000	-\$10,664	\$664,444	\$653,780	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$10,664	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$284,251		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$257,674		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$53,300		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a four-year average. (J. Green)		\$0	\$129,319		\$0	\$0	
	6. To normalize Iatan Common Maintenance Expense to a four-year average. (J. Green)		\$0	\$210,710		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a four-year average. (J. Green)		\$0	-\$164,210		\$0	\$0	
E-19	Maintenance of Electric Plant	513.000	-\$3,641	\$227,990	\$224,349	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,641	\$0		\$0	\$0	

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	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$242,342		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$122,346		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$39,054		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a four-year average. (J. Green)		\$0	\$49,560		\$0	\$0	
	6. To normalize Iatan Common Maintenance Expense to a four-year average. (J. Green)		\$0	\$816		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a four-year average. (J. Green)		\$0	-\$148,020		\$0	\$0	
E-20	Maintenance of Misc. Steam Plant	514.000	-\$5,482	-\$78,497	-\$83,979	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$5,482	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	-\$36,049		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$2,252		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	\$9,190		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a four-year average. (J. Green)		\$0	-\$20,854		\$0	\$0	
	6. To normalize Iatan Common Maintenance Expense to a four-year average. (J. Green)		\$0	\$285		\$0	\$0	
	7. To normalize Plum Point Maintenance Expense to a four-year average. (J. Green)		\$0	-\$28,817		\$0	\$0	
E-26	Operation Superv. & Engin. Hydro	535.000	-\$627	-\$6,455	-\$7,082	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$627	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	-\$6,455		\$0	\$0	
E-27	Water for Power	536.000	\$0	-\$6,370	-\$6,370	\$0	\$0	\$0
	1. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	-\$6,370		\$0	\$0	
E-28	Hydraulic Expense	537.000	-\$57	\$377	\$320	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$57	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$377		\$0	\$0	
E-29	Electric Expense Hydro	538.000	-\$281	\$2,893	\$2,612	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$281	\$0		\$0	\$0	

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	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	\$2,893		\$0	\$0	
E-30	Misc. Hydraulic Power Generation	539.000	-\$1,052	-\$17,436	-\$18,488	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,052	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Operations Expense to a five-year average. (J. Green)		\$0	-\$17,436		\$0	\$0	
E-33	Maintenance Superv. & Engineering	541.000	-\$677	-\$2,197	-\$2,874	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$677	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$2,197		\$0	\$0	
E-34	Maintenance of Structures - Maint.	542.000	-\$239	\$5,573	\$5,334	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$239	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	\$5,573		\$0	\$0	
E-35	Maint. Of Reservoirs, Dams, Waterways	543.000	-\$603	-\$5,321	-\$5,924	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$603	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$5,321		\$0	\$0	
E-36	Maintenance of Electric Plant	544.000	-\$544	\$23,174	\$22,630	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$544	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	\$23,174		\$0	\$0	
E-37	Maintenance of Misc. Hydraulic Plant	545.000	-\$470	-\$5,754	-\$6,224	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$470	\$0		\$0	\$0	
	2. To normalize Ozark Beach Hydro Maintenance Expense to a five-year average. (J. Green)		\$0	-\$5,754		\$0	\$0	
E-42	Operation Superv. & Engineering	546.000	-\$5,700	-\$44	-\$5,744	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$5,700	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five-year average. (J. Green)		\$0	\$3,276		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	\$1,319		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average. (J. Green)		\$0	\$638		\$0	\$0	

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	5. To normalize Stateline Common Operations Expense to a five-year average. (J. Green)		\$0	-\$5,277		\$0	\$0	
E-43	Fuel - Operation OP	547.000	-\$26	-\$4,255,919	-\$4,255,945	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$26	\$0		\$0	\$0	
	2. To annualize fuel expense. (P. Harrison)		\$0	-\$4,255,919		\$0	\$0	
E-45	Generation Expense	548.000	-\$14,155	-\$157,528	-\$171,683	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$14,155	\$0		\$0	\$0	
	2. To normalize Energy Center Operations Expense to a five-year average. (J. Green)		\$0	\$3,530		\$0	\$0	
	3. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	\$3,428		\$0	\$0	
	4. To normalize SLCC Joint Venture Operations Expense to a five-year average. (J. Green)		\$0	-\$178,467		\$0	\$0	
	5. To normalize Stateline Common Operations Expense to a five-year average. (J. Green)		\$0	\$13,981		\$0	\$0	
E-46	Misc. Other Power Generation Expense	549.000	-\$786	-\$7,872	-\$8,658	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$786	\$0		\$0	\$0	
	2. To normalize dues and donations. (B. Richter)		\$0	-\$165		\$0	\$0	
	3. To normalize Energy Center Operations Expense to a five-year average. (J. Green)		\$0	\$42,690		\$0	\$0	
	4. To normalize Stateline Operations Expense to a five-year average. (J. Green)		\$0	\$1,329		\$0	\$0	
	5. To normalize SLCC Joint Venture Operations Expense to a five-year average. (J. Green)		\$0	\$3,473		\$0	\$0	
	6. To normalize Stateline Common Operations Expense to a five-year average. (J. Green)		\$0	-\$55,199		\$0	\$0	
E-49	Prod Comb. - Maintenance Superv. & Engin.	551.000	-\$3,904	\$16,116	\$12,212	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,904	\$0		\$0	\$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	\$11,269		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,444		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average. (J. Green)		\$0	\$2,986		\$0	\$0	
	5. To normalize Stateline Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$417		\$0	\$0	
E-50	Prod Comb Turb - Maint. of Structures	552.000	-\$1,292	-\$50,759	-\$52,051	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,292	\$0		\$0	\$0	

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	2. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	-\$15,825		\$0	\$0	
	3. To normalize SLCC Joint Venture Maintenance Expense to a five-year average. (J. Green)		\$0	-\$18,860		\$0	\$0	
	4. To normalize Stateline Common Maintenance Expense to a five-year average. (J. Green)		\$0	-\$16,074		\$0	\$0	
E-51	Prod - Maint of Gen & Electric Plant	553.000	-\$6,680	\$489,990	\$483,310	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$6,680	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$149,563		\$0	\$0	
	3. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	-\$24,489		\$0	\$0	
	4. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	-\$370,032		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average. (J. Green)		\$0	\$731,649		\$0	\$0	
	6. To normalize Stateline Common Maintenance Expense to a five-year average. (J. Green)		\$0	\$3,299		\$0	\$0	
E-52	Prod Maint Misc Other Power Gener.	554.000	-\$4,149	-\$195,812	-\$199,961	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,149	\$0		\$0	\$0	
	2. To normalize Energy Center Maintenance Expense to a five-year average. (J. Green)		\$0	-\$142,345		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	\$3,911		\$0	\$0	
	4. To normalize SLCC Joint Venture Maintenance Expense to a five-year average. (J. Green)		\$0	\$2,235		\$0	\$0	
	5. To normalize Stateline Common Maintenance Expense to a five-year average. (J. Green)		\$0	-\$59,613		\$0	\$0	
E-56	Purchased Power (Energy Only)	555.000	\$0	-\$13,074,056	-\$13,074,056	\$0	\$0	\$0
	1. To remove off-system sales expense from test year. (P. Harrison)		\$0	-\$16,707,084		\$0	\$0	
	2. To annualize SPP IM Expense (Ancillary & Misc) (K. Bolin)		\$0	\$846,388		\$0	\$0	
	3. To annualize purchased power expense to Staff's annualized level of Energy Charges. (P. Harrison)		\$0	-\$8,312,595		\$0	\$0	
	4. To annualize purchase power expense to Staff's annualized level of Demand Charges. (P. Harrison)		\$0	\$11,099,235		\$0	\$0	
E-58	System Control & Load Dispatching	556.000	-\$11,664	\$2,276	-\$9,388	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$11,664	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$107		\$0	\$0	

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	3. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	\$4		\$0	\$0	
	5. To normalize latan 2 Maintenance Expense to a four-year average. (J. Green)		\$0	\$25		\$0	\$0	
	6. To normalize Plum Point Maintenance Expense to a four-year average. (J. Green)		\$0	\$2,140		\$0	\$0	
E-59	Other Expense - Power Supply	557.000	\$0	\$2,810	\$2,810	\$0	\$0	\$0
	1. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	\$28,453		\$0	\$0	
	2. To normalize latan 2 Maintenance Expense to a four-year average. (J. Green)		\$0	\$3,187		\$0	\$0	
	3. To normalize latan Common Maintenance Expense to a four-year average. (J. Green)		\$0	-\$4,658		\$0	\$0	
	4. To normalize Plum Point Maintenance Expense to a four-year average. (J. Green)		\$0	-\$24,172		\$0	\$0	
E-65	Operation Suprv. and Engin.	560.000	-\$1,680	\$20	-\$1,660	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,680	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$30		\$0	\$0	
	3. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	-\$10		\$0	\$0	
E-66	Transmission Expense	561.000	-\$3,947	\$37	-\$3,910	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,947	\$0		\$0	\$0	
	2. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	\$37		\$0	\$0	
E-67	Station Expense	562.000	-\$844	\$26,458	\$25,614	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$844	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,218		\$0	\$0	
	3. To normalize Stateline Maintenance Expense to a five-year average. (J. Green)		\$0	\$12,465		\$0	\$0	
	4. To normalize latan Maintenance Expense to a six-year average. (J. Green)		\$0	\$79		\$0	\$0	
	5. To normalize SLCC Joint Venture Maintenance Expense to a five-year average. (J. Green)		\$0	\$12,696		\$0	\$0	
E-68	Overhead Line Expense	563.000	-\$643	\$0	-\$643	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$643	\$0		\$0	\$0	
E-69	Trans. Of Electricity by Others	565.000	\$0	\$4,201,189	\$4,201,189	\$0	\$0	\$0

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	1. To normalize SPP transmission expense. (K. Bolin)		\$0	\$3,752,513		\$0	\$0	
	2. To adjust Transmission of Electricity by Others to reflect Staff's annualized Energy Transmission contract expense. (P. Harrison)		\$0	\$448,676		\$0	\$0	
E-70	Miscellaneous Transmission Expense	566.000	-\$4,957	-\$12,492	-\$17,449	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,957	\$0		\$0	\$0	
	2. Adjustment to eliminate NERC Penalties. (B. Richter)		\$0	-\$12,500		\$0	\$0	
	3. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	\$8		\$0	\$0	
E-74	Maintenance Supervision & Engin.	568.000	-\$1,083	\$0	-\$1,083	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,083	\$0		\$0	\$0	
E-76	Trans Maintenance of Station Equipment	570.000	-\$6,847	\$1,822	-\$5,025	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$6,847	\$0		\$0	\$0	
	2. To normalize Asbury Maintenance Expense to a five-year average. (J. Green)		\$0	\$596		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$1,133		\$0	\$0	
	4. To normalize Iatan Maintenance Expense to a six-year average. (J. Green)		\$0	\$135		\$0	\$0	
	5. To normalize Iatan 2 Maintenance Expense to a four-year average. (J. Green)		\$0	-\$42		\$0	\$0	
E-77	Trans Maintenance of Overhead Lines	571.000	-\$1,560	\$45,530	\$43,970	\$0	\$4,595	\$4,595
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,560	\$0		\$0	\$0	
	2. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0		\$0	\$146,275	
	3. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$45,530		\$0	\$0	
	4. To re-base Vegetation Tracker to \$11 Million. (J. Green)		\$0	\$0		\$0	-\$141,680	
E-83	Distrb. - Operation Supervision & Engin.	580.000	-\$6,104	\$0	-\$6,104	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$6,104	\$0		\$0	\$0	
E-84	Distrb.- Station Expense	582.000	-\$2,730	-\$9	-\$2,739	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,730	\$0		\$0	\$0	
	2. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	-\$9		\$0	\$0	

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E-85	Distrb.- Overhead Line Expense	583.000	-\$11,765	\$0	-\$11,765	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$11,765	\$0		\$0	\$0	
E-86	Distrb.- Underground Line Expense	584.000	-\$2,410	-\$1,463	-\$3,873	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,410	\$0		\$0	\$0	
	2. To normalize dues and donations. (B. Richter)		\$0	-\$1,463		\$0	\$0	
E-87	Distrb.- Street Lighting & Signal System Exp.	585.000	-\$228	\$0	-\$228	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$228	\$0		\$0	\$0	
E-88	Distrb.- Meter Expense	586.000	-\$18,102	\$0	-\$18,102	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$18,102	\$0		\$0	\$0	
E-89	Distrb.- Customer Installations Expense	587.000	-\$1,097	\$0	-\$1,097	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,097	\$0		\$0	\$0	
E-90	Distrb.- Misc. Distribution Expense	588.000	-\$4,720	\$311	-\$4,409	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,720	\$0		\$0	\$0	
	2. To normalize dues and donations. (B. Richter)		\$0	-\$200		\$0	\$0	
	3. To normalize Riverton Maintenance Expense to a five-year average. (J. Green)		\$0	\$511		\$0	\$0	
E-94	Distrb. Maintenance Supervision & Engin.	590.000	-\$2,025	\$0	-\$2,025	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,025	\$0		\$0	\$0	
E-95	Distrb. Maintenance of Structures	591.000	-\$143	\$0	-\$143	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$143	\$0		\$0	\$0	
E-96	Distrb. Maintenance of Station Equipment	592.000	-\$7,195	\$0	-\$7,195	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$7,195	\$0		\$0	\$0	
E-97	Distrb. Maintenance of Overhead Lines	593.000	-\$16,541	-\$43,846	-\$60,387	\$0	\$26,557	\$26,557
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$16,541	\$0		\$0	\$0	
	2. To annualize lease expense. (A. Sarver)		\$0	-\$48,446		\$0	\$0	
	3. To eliminate balance of Ice Storm. (B. Richter)		\$0	-\$174,518		\$0	\$0	

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	4. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0		\$0	\$845,436	
	5. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$179,118		\$0	\$0	
	6. To re-base Vegetation Tracker to \$11 Million. (J. Green)		\$0	\$0		\$0	-\$818,879	
E-99	Distrb. Maintenance of Underground Line	594.000	-\$3,498	\$5,666	\$2,168	\$0	\$1,279	\$1,279
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$3,498	\$0		\$0	\$0	
	2. To normalize dues and donations. (B. Richter)		\$0	-\$276		\$0	\$0	
	3. To amortize vegetation tracker over five years. (J. Green)		\$0	\$0		\$0	\$40,720	
	4. To annualize Remediation and Inspection Expense. (J. Green)		\$0	\$5,942		\$0	\$0	
	5. To re-base Vegetation Tracker to \$11 Million. (J. Green)		\$0	\$0		\$0	-\$39,441	
E-101	Distrb. Maintenance of Line Transformers	595.000	-\$1,778	\$0	-\$1,778	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,778	\$0		\$0	\$0	
E-102	Distrb. Maintenance - Maint St Lights / Signal	596.000	-\$1,185	\$0	-\$1,185	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,185	\$0		\$0	\$0	
E-103	Distrb. Maintenance of Meters	597.000	-\$2,391	\$0	-\$2,391	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,391	\$0		\$0	\$0	
E-104	Distrb. Maintenance of Misc. Distribution Plant	598.000	-\$573	\$0	-\$573	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$573	\$0		\$0	\$0	
E-108	Customer Accounts Supervision	901.000	-\$4,286	\$0	-\$4,286	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,286	\$0		\$0	\$0	
E-109	Customer Acts. Meter Reading Expense	902.000	-\$13,450	\$0	-\$13,450	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$13,450	\$0		\$0	\$0	
E-110	Customer Records & Collection	903.000	-\$21,216	\$80,286	\$59,070	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$21,216	\$0		\$0	\$0	
	2. To normalize dues and donations. (B. Richter)		\$0	-\$65		\$0	\$0	
	3. Adjustment to annualize postage expense. (B. Richter)		\$0	\$58,044		\$0	\$0	

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	4. To adjust software maintenance expense to an annualized level. (P. Harrison)		\$0	\$22,307		\$0	\$0	
E-111	Uncollectible Accounts	904.000	\$0	-\$357,002	-\$357,002	\$0	\$0	\$0
	1. Adjustment to normalize bad debt expense. (A. Sarver)		\$0	-\$357,002		\$0	\$0	
E-112	Misc. Customer Accounts Expense	905.000	-\$78	\$24,203	\$24,125	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$78	\$0		\$0	\$0	
	2. Adjustment to annualize Cyber Security Insurance (A. Sarver)		\$0	\$24,203		\$0	\$0	
E-115	Customer Service Supervision	907.000	-\$2,239	-\$57	-\$2,296	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$2,239	\$0		\$0	\$0	
	2. To normalize dues and donations. (B. Richter)		\$0	-\$57		\$0	\$0	
E-116	Customer Assistance Expense	908.000	-\$7,720	\$0	-\$7,720	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$7,720	\$0		\$0	\$0	
E-118	Cust Program Collaborative Exp. - MO Only	908.103	\$0	-\$715,947	-\$715,947	\$0	\$0	\$0
	1. To exclude DSM expense included in amortization. (K. Bolin)		\$0	-\$715,947		\$0	\$0	
E-127	Informational & Instructional Advertising	909.000	\$0	-\$155,394	-\$155,394	\$0	\$0	\$0
	1. To normalize advertising expense. (B. Richter)		\$0	-\$155,394		\$0	\$0	
E-132	Sales Demonstrating & Selling Expense	912.000	-\$1,824	-\$108	-\$1,932	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$1,824	\$0		\$0	\$0	
	2. To normalize dues and donations. (B. Richter)		\$0	-\$108		\$0	\$0	
E-137	Administrative & General Salaries	920.000	-\$91,101	\$0	-\$91,101	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$91,101	\$0		\$0	\$0	
E-138	Office Supplies & Expense	921.000	\$0	\$135,200	\$135,200	\$0	\$0	\$0
	1. To normalize dues and donations. (B. Richter)		\$0	-\$58,269		\$0	\$0	
	2. To adjust software maintenance expense to an annualized level. (P. Harrison)		\$0	\$193,469		\$0	\$0	
E-140	Outside Services	923.000	\$0	-\$144,501	-\$144,501	\$0	\$0	\$0
	1. To normalize outside services. (B. Richter)		\$0	-\$144,501		\$0	\$0	

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E-141	Property Insurance	924.000	\$0	-\$688,605	-\$688,605	\$0	\$0	\$0
	1. Adjustments to annualize aviation, flood, property insurance. (A. Sarver)		\$0	-\$688,605		\$0	\$0	
E-142	Injuries and Damages	925.000	\$0	\$843,028	\$843,028	\$0	\$0	\$0
	1. To adjust for normalized injuries and damages on actual payment. (A. Sarver)		\$0	\$226,204		\$0	\$0	
	2. Adjustment to annualize vehicle, excess liability EPLI, EPLI excess liability insurance. (A. Sarver)		\$0	\$533,374		\$0	\$0	
	3. To annualize Worker's Compensation. (A. Sarver)		\$0	\$83,450		\$0	\$0	
E-143	Employee Pension & Benefits	926.000	\$69,789	-\$120,461	-\$50,672	-\$1,854,009	\$0	-\$1,854,009
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$4,016	\$0		\$0	\$0	
	2. Adjustment to annualize Fiduciary/Excess Fiduciary Insurance. (A. Sarver)		\$2,285	\$0		\$0	\$0	
	3. To adjust for Staff's annualized amount of 401(K) expense. (J. Green)		\$71,520	\$0		\$0	\$0	
	4. On-going FAS 87 Pension Expense. (P. Harrison)		\$0	\$0		-\$1,044,602	\$0	
	5. On-going FAS 106 OPEBs Expense. (P. Harrison)		\$0	\$0		-\$809,407	\$0	
	6. Adjustment to annualize employee benefits. (J. Green)		\$0	-\$120,461		\$0	\$0	
E-144	Regulatory Commission Expenses	928.000	\$0	-\$1,919,946	-\$1,919,946	\$0	\$801,078	\$801,078
	1. Adjustment to remove test year regulatory expense. (A. Sarver)		\$0	-\$1,919,946		\$0	\$0	
	2. Adjustment to normalize rate case expense. (A. Sarver)		\$0	\$0		\$0	\$43,614	
	3. Adjustment to include PSC Assessment. (A. Sarver)		\$0	\$0		\$0	\$757,464	
E-146	General Advertising Expense	930.000	-\$84	-\$146,114	-\$146,198	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$84	\$0		\$0	\$0	
	2. Adjustment to annualize Director's and Officer's, Mail and Comprehensive Bond Insurance. (A. Sarver)		\$0	\$4,218		\$0	\$0	
	3. To normalize dues and donations. (B. Richter)		\$0	-\$3,033		\$0	\$0	
	4. To eliminate EEI dues. (B. Richter)		\$0	-\$147,299		\$0	\$0	
E-147	Admin. & General - Rents	931.000	\$0	\$6,451	\$6,451	\$0	\$0	\$0
	1. To annualize lease expense. (A. Sarver)		\$0	\$6,451		\$0	\$0	
E-150	Maintenance of General Plant	935.000	-\$825	\$0	-\$825	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized payroll expense. (J. Green)		-\$825	\$0		\$0	\$0	
E-154	Customer Deposit Interest	431.100	\$0	\$0	\$0	\$0	\$424,005	\$424,005

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	1. Interest on Customer Deposits. (B. Richter)		\$0	\$0		\$0	\$424,005	
E-157	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,238,420	\$2,238,420
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,238,420	
E-160	DSM/Pre-MEEIA		\$0	\$0	\$0	\$0	\$987,834	\$987,834
	1. To amortize DSM/Pre-MEEIA costs. (K. Bolin)		\$0	\$0		\$0	\$987,834	
E-161	Carrying Costs Plum Point		\$0	\$0	\$0	\$0	\$1,987	\$1,987
	1. To amortize carrying costs for Plum Point. (K. Bolin)		\$0	\$0		\$0	\$1,987	
E-162	Carrying Costs Iatan 1		\$0	\$0	\$0	\$0	\$84,729	\$84,729
	1. To amortize carrying costs for Iatan 1. (K. Bolin)		\$0	\$0		\$0	\$84,729	
E-163	Carrying Costs Iatan 2		\$0	\$0	\$0	\$0	\$44,828	\$44,828
	1. To amortize carrying costs for Iatan 2. (K. Bolin)		\$0	\$0		\$0	\$44,828	
E-164	Joplin Tornado May 2011 AAO Amort		\$0	\$0	\$0	\$0	\$183,564	\$183,564
	1. To amortize Joplin tornado AAO. (K. Bolin)		\$0	\$0		\$0	\$183,564	
E-169	Plum Point, Iatan 2, and Iatan Common O&M Tracker - MO Only	403.013	\$0	\$0	\$0	\$0	-\$588,232	-\$588,232
	1. Amortization of Iatan Common, Iatan 2, and Plum Point O&M Tracker. (J. Green)		\$0	\$0		\$0	-\$588,232	
E-170	Common Stock Issuance Exp. Amortiz.	404.000	\$0	\$304,613	\$304,613	\$0	\$0	\$0
	1. Amortization of Stock Issuance Costs. (A. Sarver)		\$0	\$304,613		\$0	\$0	
E-171	Amortization of Electric Plant	404.000	\$0	\$137,142	\$137,142	\$0	\$0	\$0
	1. Adjustment to annualize Amortization Expense. (B. Richter)		\$0	\$137,142		\$0	\$0	
E-174	Prov - Foab Taxes - Electric	408.141	-\$155,815	\$0	-\$155,815	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FICA taxes. (J. Green)		-\$155,815	\$0		\$0	\$0	
E-176	Prov - Fed Unemp Compens Tax	408.511	-\$44,107	\$0	-\$44,107	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of FUTA taxes. (J. Green)		-\$44,107	\$0		\$0	\$0	
E-177	Prov- St Unemp Compens Tax	408.512	\$5,178	\$0	\$5,178	\$0	\$0	\$0
	1. To adjust for Staff's annualized amount of SUTA taxes. (J. Green)		\$5,178	\$0		\$0	\$0	
E-178	Property Taxes	408.610	\$0	-\$180,596	-\$180,596	\$0	\$0	\$0

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	1. Adjustment to annualize property tax. (A. Sarver)		\$0	-\$180,596		\$0	\$0	
E-179	Prov - Ecorp Franchise Tax	408.910	\$0	-\$228,588	-\$228,588	\$0	\$0	\$0
	1. Adjustment to annualize Corporate Franchise Tax. (B. Richter)		\$0	-\$228,588		\$0	\$0	
E-180	Prov - City Tax or Fee	408.930	\$0	-\$9,551,258	-\$9,551,258	\$0	\$0	\$0
	1. To eliminate franchise fees. (A. Sarver)		\$0	-\$9,551,258		\$0	\$0	
E-185	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$2,038,334	\$2,038,334
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$2,038,334	
	No Adjustment		\$0	\$0		\$0	\$0	
E-188	Deferred Income Taxes - Def. Inc. Tax.	410.000	\$0	\$0	\$0	\$0	\$1,894,116	\$1,894,116
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$1,894,116	
E-189	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$327,012	-\$327,012
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$327,012	
E-190	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	-\$87,275	-\$87,275
	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	-\$87,275	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$13,181,208	-\$13,181,208
Total Operating & Maint. Expense			-\$483,263	-\$28,098,341	-\$28,581,604	-\$1,854,009	\$8,118,460	\$6,264,451

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Test Year 12 Months Ending April 30, 2014
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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.47% Return	E 7.60% Return	F 7.73% Return
1	TOTAL NET INCOME BEFORE TAXES		\$128,400,865	\$114,833,351	\$117,143,593	\$119,471,743
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$58,433,359	\$58,433,359	\$58,433,359	\$58,433,359
4	Nondeductible Expense		\$111,358	\$111,358	\$111,358	\$111,358
5	CIAC		\$1,467,293	\$1,467,293	\$1,467,293	\$1,467,293
6	Intangible Amortization		\$354,250	\$354,250	\$354,250	\$354,250
7	TOTAL ADD TO NET INCOME BEFORE TAXES		\$60,366,260	\$60,366,260	\$60,366,260	\$60,366,260
8	SUBT. FROM NET INC. BEFORE TAXES					
9	Interest Expense calculated at the Rate of	2.6850%	\$29,625,998	\$29,625,998	\$29,625,998	\$29,625,998
10	Tax Straight-Line Depreciation		\$57,833,366	\$57,833,366	\$57,833,366	\$57,833,366
11	Employee Stock Option Deduction (ESOP)		\$709,715	\$709,715	\$709,715	\$709,715
12	Tax Depreciation Excess		\$58,452,597	\$58,452,597	\$58,452,597	\$58,452,597
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$146,621,676	\$146,621,676	\$146,621,676	\$146,621,676
14	NET TAXABLE INCOME		\$42,145,449	\$28,577,935	\$30,888,177	\$33,216,327
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$42,145,449	\$28,577,935	\$30,888,177	\$33,216,327
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$2,197,156	\$1,489,845	\$1,610,284	\$1,731,657
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$39,948,293	\$27,088,090	\$29,277,893	\$31,484,670
20	Federal Income Tax at the Rate of	35.00%	\$13,981,903	\$9,480,832	\$10,247,263	\$11,019,635
21	Subtract Federal Income Tax Credits					
22	Research Credit		\$0	\$0	\$0	\$0
23	Empowerment Zone Credit		\$0	\$0	\$0	\$0
24	Solar Credit		\$0	\$0	\$0	\$0
25	Production Tax Credit		\$0	\$0	\$0	\$0
26	Net Federal Income Tax		\$13,981,903	\$9,480,832	\$10,247,263	\$11,019,635
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$42,145,449	\$28,577,935	\$30,888,177	\$33,216,327
29	Deduct Federal Income Tax at the Rate of	50.000%	\$6,990,952	\$4,740,416	\$5,123,632	\$5,509,818
30	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
31	Missouri Taxable Income - MO. Inc. Tax		\$35,154,497	\$23,837,519	\$25,764,545	\$27,706,509
32	Subtract Missouri Income Tax Credits					
33	MO State Credit		\$0	\$0	\$0	\$0
34	Missouri Income Tax at the Rate of	6.250%	\$2,197,156	\$1,489,845	\$1,610,284	\$1,731,657
35	PROVISION FOR CITY INCOME TAX					
36	Net Taxable Income - City Inc. Tax		\$42,145,449	\$28,577,935	\$30,888,177	\$33,216,327
37	Deduct Federal Income Tax - City Inc. Tax		\$13,981,903	\$9,480,832	\$10,247,263	\$11,019,635
38	Deduct Missouri Income Tax - City Inc. Tax		\$2,197,156	\$1,489,845	\$1,610,284	\$1,731,657
39	City Taxable Income		\$25,966,390	\$17,607,258	\$19,030,630	\$20,465,035
40	Subtract City Income Tax Credits					
41	Test City Credit		\$0	\$0	\$0	\$0
42	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
43	SUMMARY OF CURRENT INCOME TAX					
44	Federal Income Tax		\$13,981,903	\$9,480,832	\$10,247,263	\$11,019,635
45	State Income Tax		\$2,197,156	\$1,489,845	\$1,610,284	\$1,731,657
46	City Income Tax		\$0	\$0	\$0	\$0
47	TOTAL SUMMARY OF CURRENT INCOME TAX		\$16,179,059	\$10,970,677	\$11,857,547	\$12,751,292
48	DEFERRED INCOME TAXES					
49	Deferred Income Taxes - Def. Inc. Tax.		\$21,875,860	\$21,875,860	\$21,875,860	\$21,875,860
50	Amortization of Deferred ITC		-\$327,012	-\$327,012	-\$327,012	-\$327,012
51	Amort of Excess Deferred Income Taxes		-\$87,275	-\$87,275	-\$87,275	-\$87,275
52	TOTAL DEFERRED INCOME TAXES		\$21,461,573	\$21,461,573	\$21,461,573	\$21,461,573
53	TOTAL INCOME TAX		\$37,640,632	\$32,432,250	\$33,319,120	\$34,212,865

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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 9.25%	F Weighted Cost of Capital 9.50%	G Weighted Cost of Capital 9.75%
1	Common Stock	\$775,357,807	51.71%		4.783%	4.912%	5.042%
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	\$724,090,202	48.29%	5.56%	2.685%	2.685%	2.685%
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	\$1,499,448,009	100.00%		7.468%	7.597%	7.727%
8	PreTax Cost of Capital				10.448%	10.658%	10.869%

The Empire District Electric Company
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Rate Revenue Summary

A Line Number	B Description	C As Billed	D Adjustments					H Large Customer Annualization
			D Updated Period Adjustment	E Billing Adjustment	F Energy Efficiency Pre- MEEIA	G Excess Facilities Annualization	G Large Customer Annualization	
1	MISSOURI RATE REVENUES							
2	RATE REVENUE BY RATE SCHEDULE							
3	Residential - RG	\$208,643,076	-\$1,735,295	-\$128,792	\$461,989	\$0	\$0	
4	Commercial - CB	\$41,578,118	\$322,206	\$442	\$85,166	\$5,107	\$0	
5	Small Heating - SH	\$10,406,878	\$16,664	\$1,470	\$24,637	\$0	\$0	
6	Total Electric Building - TEB	\$37,292,639	\$86,123	\$24,190	\$96,810	\$25,859	\$0	
7	General Power - GP	\$82,373,888	\$9,588	\$19,374	\$209,267	\$316,815	\$0	
8	Large Power - LP	\$52,483,247	\$586,226	-\$256,284	\$123,739	\$1,040,979	\$4,884,661	
9	Special Transmission - SC-P	\$3,319,615	-\$104,196	\$365,712	\$0	\$864	\$0	
10	Feed Mill - PFM	\$82,683	-\$8,413	\$1	\$174	\$0	\$38,772	
11	Traffic Signals - MS	\$13,762	\$58	\$20	\$0	\$0	\$0	
12	Municipal Lighting - SPL	\$2,264,411	\$6,323	-\$58	\$0	\$980,048	\$0	
13	Private Lighting - PL	\$4,345,214	-\$47,512	\$0	\$0	\$5,284	\$0	
14	Special Lighting - LS	\$120,051	\$18,442	\$73	\$0	\$0	\$0	
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$442,923,582	-\$849,786	\$26,148	\$1,001,782	\$2,374,956	\$4,923,433	
16	OTHER RATE REVENUE							
17	NM - Net Metering	-\$40	\$0	\$0	\$0	\$0	\$0	
18	Excess Facilities	\$2,272,433	\$0	\$0	\$0	\$0	\$0	
19	FAC	-\$1,765,850	\$0	\$0	\$0	\$0	\$0	
20	Franchise Fees	\$8,811,811	\$0	\$0	\$0	\$0	\$0	
21	EDE - Calculated Unbilled Rev	-\$1,284,328	\$0	\$0	\$0	\$0	\$0	
22	G/L Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	
23	Energy Efficiency	\$1,018,987	\$0	\$0	\$0	\$0	\$0	
24	TOTAL OTHER RATE REVENUE	\$9,053,013	\$0	\$0	\$0	\$0	\$0	
25	TOTAL MISSOURI RATE REVENUES	\$451,976,595	-\$849,786	\$26,148	\$1,001,782	\$2,374,956	\$4,923,433	

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Rate Revenue Summary

A	B	I	J	K Adjustments			L	M	N
Line Number	Description	Annualization							
		Rate Switcher Adjustment	for Rate Change	Weather Normalization	365 Days Adjustment	Growth Adjustment	Remove Per Auditing		
1	MISSOURI RATE REVENUES								
2	RATE REVENUE BY RATE SCHEDULE								
3	Residential - RG	\$0	\$0	-\$5,692,807	\$282,122	\$301,896	\$0	\$0	
4	Commercial - CB	\$252,330	\$0	-\$392,927	\$110,709	\$67,716	\$0	\$0	
5	Small Heating - SH	\$80,045	\$0	-\$223,494	\$23,268	\$7,025	\$0	\$0	
6	Total Electric Building - TEB	-\$81,834	\$0	-\$469,490	\$62,348	\$21,414	\$0	\$0	
7	General Power - GP	-\$544,060	\$0	-\$147,932	\$224,989	-\$171,350	\$0	\$0	
8	Large Power - LP	\$0	\$0	\$0	\$85,912	\$0	\$0	\$0	
9	Special Transmission - SC-P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10	Feed Mill - PFM	\$0	\$0	\$0	\$130	\$0	\$0	\$0	
11	Traffic Signals - MS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
12	Municipal Lighting - SPL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13	Private Lighting - PL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
14	Special Lighting - LS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
15	TOTAL RATE REVENUE BY RATE SCHEDULE	-\$293,519	\$0	-\$6,926,650	\$789,478	\$226,701	\$0	\$0	
16	OTHER RATE REVENUE								
17	NM - Net Metering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
18	Excess Facilities	\$0	\$0	\$0	\$0	\$0	-\$2,272,433	\$0	
19	FAC	\$0	\$0	\$0	\$0	\$0	\$1,765,850	\$0	
20	Franchise Fees	\$0	\$0	\$0	\$0	\$0	-\$8,811,811	\$0	
21	EDE - Calculated Unbilled Rev	\$0	\$0	\$0	\$0	\$0	\$1,284,328	\$0	
22	G/L Adjustment	\$0	\$0	\$0	\$0	\$0	\$216,988	\$0	
23	Energy Efficiency	\$0	\$0	\$0	\$0	\$0	-\$1,018,987	\$0	
24	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	-\$8,836,065	\$0	
25	TOTAL MISSOURI RATE REVENUES	-\$293,519	\$0	-\$6,926,650	\$789,478	\$226,701	-\$8,836,065	\$0	

The Empire District Electric Company
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Rate Revenue Summary

A	B	O	P
Line Number	Description	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES		
2	RATE REVENUE BY RATE SCHEDULE		
3	Residential - RG	-\$6,510,887	\$202,132,189
4	Commercial - CB	\$450,749	\$42,028,867
5	Small Heating - SH	-\$70,385	\$10,336,493
6	Total Electric Building - TEB	-\$234,580	\$37,058,059
7	General Power - GP	-\$83,309	\$82,290,579
8	Large Power - LP	\$6,465,233	\$58,948,480
9	Special Transmission - SC-P	\$262,380	\$3,581,995
10	Feed Mill - PFM	\$30,664	\$113,347
11	Traffic Signals - MS	\$78	\$13,840
12	Municipal Lighting - SPL	\$986,313	\$3,250,724
13	Private Lighting - PL	-\$42,228	\$4,302,986
14	Special Lighting - LS	\$18,515	\$138,566
15	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,272,543	\$444,196,125
16	OTHER RATE REVENUE		
17	NM - Net Metering	\$0	-\$40
18	Excess Facilities	-\$2,272,433	\$0
19	FAC	\$1,765,850	\$0
20	Franchise Fees	-\$8,811,811	\$0
21	EDE - Calculated Unbilled Rev	\$1,284,328	\$0
22	G/L Adjustment	\$216,988	\$216,988
23	Energy Efficiency	-\$1,018,987	\$0
24	TOTAL OTHER RATE REVENUE	-\$8,836,065	\$216,948
25	TOTAL MISSOURI RATE REVENUES	-\$7,563,522	\$444,413,073