

Empire District Electric (MISSOURI)									
COSS Summary	Total Company	Res Gen NS-RG	Res Gen TC-RG	Res Gen TP-RG	General NS-GS	General TC-GS	General TP-GS	Large Gen NS-LG	Large Gen TC-LG
<b>Current Delivery Service Rates</b>									
Rate base	2,563,858,141	6,720,607	1,348,170,674	835,590	9,621,871	244,802,435	12,577	112,639,696	485,831,441
Net operating income	116,767,286	287,675	37,301,575	10,492	539,524	17,268,504	(411)	4,976,323	24,276,628
Rate of return	4.55%	4.28%	2.77%	1.26%	5.61%	7.05%	-3.27%	4.42%	5.00%
Relative rate of return	100%	94%	61%	28%	123%	155%	-72%	97%	110%
Revenues	\$ 576,239,264	\$ 1,464,585	\$ 270,137,974	\$ 139,625	\$ 2,325,993	\$ 64,426,224	\$ 1,718	\$ 23,656,046	\$ 106,273,833
Test Period Usage (MWh)	4,224,778	9,067	1,740,856	920	14,305	405,154	6	197,591	852,363
Revenue per MWh	\$ 136.40	\$ 161.52	\$ 155.18	\$ 151.82	\$ 162.60	\$ 159.02	\$ 275.55	\$ 119.72	\$ 124.68
<b>Revenues at Equalized Rates of Return</b>									
Rate of return	7.29%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Return requirement	186,938,447	490,019	98,299,094	60,925	701,559	17,849,266	917	8,212,892	35,423,401
Revenue required	668,375,888	1,730,123	350,176,297	205,912	2,537,784	65,172,879	3,450	27,917,801	120,942,083
Revenue deficiency	92,136,624	265,539	80,038,323	66,287	211,791	746,655	1,732	4,261,755	14,668,251
Percent increase required	15.99%	18.13%	29.63%	47.47%	9.11%	1.16%	100.82%	18.02%	13.80%
Test Period Usage (MWh)	4,224,778	9,067	1,740,856	920	14,305	405,154	6	197,591	852,363
Revenue Required per MWh	\$ 158	\$ 191	\$ 201	\$ 224	\$ 177	\$ 161	\$ 553	\$ 141	\$ 142
Revenue Deficiency per MWh	\$ 582,392	\$ 1,392	\$ 397,900	\$ 296	\$ 1,194	\$ 4,642	\$ 3	\$ 30,163	\$ 103,377

Empire District Electric (MISSOURI)									
COSS Summary	Total Company	Res Gen NS-RG	Res Gen TC-RG	Res Gen TP-RG	General NS-GS	General TC-GS	General TP-GS	Large Gen NS-LG	Large Gen TC-LG
Current Rate of Return	4.55%	4.28%	2.77%	1.26%	5.61%	7.05%	-3.27%	4.42%	5.00%
Proposed Rate of Return	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%
EROR Revenues	\$ 668,375,888	\$ 1,730,123	\$ 350,176,297	\$ 205,912	\$ 2,537,784	\$ 65,172,879	\$ 3,450	\$ 27,917,801	\$ 120,942,083
Current Revenues	576,239,264	1,464,585	270,137,974	139,625	2,325,993	64,426,224	1,718	23,656,046	106,273,833
Difference	\$ 92,136,624	\$ 265,539	\$ 80,038,323	\$ 66,287	\$ 211,791	\$ 746,655	\$ 1,732	\$ 4,261,755	\$ 14,668,251
% Difference	15.99%	18.13%	29.63%	47.47%	9.11%	1.16%	100.82%	18.02%	13.80%
<b>Derivation of Delivery Revenues</b>									
Current Total Revenues	\$ 576,239,264	1,464,585	270,137,974	139,625	2,325,993	64,426,224	1,718	23,656,046	106,273,833
Resale - SPP Integrated Market	-	-	-	-	-	-	-	-	-
Adjustments	63,848,919	123,920	25,529,321	13,499	193,226	5,925,831	69	2,786,564	12,441,395
Total Other Revenues	4,525,452	11,850	2,162,040	1,115	18,848	516,986	15	184,476	829,361
Current Delivery Revenues	\$ 507,864,892	\$ 1,328,815	\$ 242,446,612	\$ 125,012	\$ 2,113,919	\$ 57,983,407	\$ 1,634	\$ 20,685,006	\$ 93,003,077
Total Revenues at EROR	\$ 668,375,888	1,730,123	350,176,297	205,912	2,537,784	65,172,879	3,450	27,917,801	120,942,083
Resale - SPP Integrated Market	-	-	-	-	-	-	-	-	-
Adjustments	63,848,919	123,920	25,529,321	13,499	193,226	5,925,831	69	2,786,564	12,441,395
Total Other Revenues	4,525,452	11,850	2,162,040	1,115	18,848	516,986	15	184,476	829,361
Delivery Revenues at EROR	\$ 600,001,517	\$ 1,594,354	\$ 322,484,936	\$ 191,299	\$ 2,325,710	\$ 58,730,062	\$ 3,366	\$ 24,946,761	\$ 107,671,328
<b>Metrics</b>									
Delivery Revenues at EROR	600,001,517	1,594,354	322,484,936	191,299	2,325,710	58,730,062	3,366	24,946,761	107,671,328
Test Period Usage (MWh)	4,224,778	9,067	1,740,856	920	14,305	405,154	6	197,591	852,363
Test Period Customers	166,405	567	140,353	74	966	21,269	3	319	2,403
Revenue requirement per kWh	\$ 0.14	\$ 0.18	\$ 0.19	\$ 0.21	\$ 0.16	\$ 0.14	\$ 0.54	\$ 0.13	\$ 0.13
Revenue requirement per Customer	\$ 2,812	\$ 2,298	\$ 2,585	\$ 2,408	\$ 2,761	\$ 1,122	\$ 78,203	\$ 44,807	

Empire District Electric (MISSOURI)								
COSS Summary	Small Prim NS-SP	Small Prim TC-SP	Large Power LP	Transmission TS	Misc. Service MS	Municipal Lts SPL	Private Lts PL	Spec Lts LS
<b>Current Delivery Service Rates</b>								
Rate base	36,753,691	5,565,289	258,686,696	14,230,923	38,761	26,664,175	10,915,865	2,367,851
Net operating income	3,756,950	545,710	24,123,162	1,383,728	6,947	627,674	1,782,950	(120,147)
Rate of return	10.22%	9.81%	9.33%	9.72%	17.92%	2.35%	16.33%	-5.07%
Relative rate of return	224%	215%	205%	213%	394%	52%	359%	-111%
Revenues	\$ 11,390,402	\$ 1,582,377	\$ 80,596,257	\$ 6,030,270	\$ 17,061	\$ 3,667,864	\$ 4,391,404	\$ 137,633
Test Period Usage (MWh)	95,933	10,966	800,548	67,932	136	16,879	11,437	685
Revenue per MWh	\$ 118.73	\$ 144.29	\$ 100.68	\$ 88.77	\$ 125.87	\$ 217.30	\$ 383.97	\$ 200.94
<b>Revenues at Equalized Rates of Return</b>								
Rate of return	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%	7.3%
Return requirement	2,679,820	405,782	18,861,609	1,037,619	2,826	1,944,164	795,908	172,647
Revenue required	9,978,738	1,398,862	73,709,931	5,575,878	11,653	5,428,857	3,065,341	520,299
Revenue deficiency	(1,411,663)	(183,514)	(6,886,326)	(454,392)	(5,408)	1,760,992	(1,326,063)	382,666
Percent increase required	-12.39%	-11.60%	-8.54%	-7.54%	-31.70%	48.01%	-30.20%	278.03%
Test Period Usage (MWh)	95,933	10,966	800,548	67,932	136	16,879	11,437	685
Revenue Required per MWh	\$ 104	\$ 128	\$ 92	\$ 82	\$ 86	\$ 322	\$ 268	\$ 760
Revenue Deficiency per MWh	\$ (13,571)	\$ (1,439)	\$ (74,791)	\$ (5,536)	\$ (63)	\$ 5,475	\$ (4,948)	\$ 504

Empire District Electric (MISSOURI) COSS Summary	Small Prim NS-SP	Small Prim TC-SP	Large Power LP	Transmission TS	Misc. Service MS	Municipal Lts SPL	Private Lts PL	Spec Lts LS
Current Rate of Return	10.22%	9.81%	9.33%	9.72%	17.92%	2.35%	16.33%	-5.07%
Proposed Rate of Return	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%
EROR Revenues	\$ 9,978,738	\$ 1,398,862	\$ 73,709,931	\$ 5,575,878	\$ 11,653	\$ 5,428,857	\$ 3,065,341	\$ 520,299
Current Revenues	<u>11,390,402</u>	<u>1,582,377</u>	<u>80,596,257</u>	<u>6,030,270</u>	<u>17,061</u>	<u>3,667,864</u>	<u>4,391,404</u>	<u>137,633</u>
Difference	\$ (1,411,663)	\$ (183,514)	\$ (6,886,326)	\$ (454,392)	\$ (5,408)	\$ 1,760,992	\$ (1,326,063)	\$ 382,666
% Difference	-12.39%	-11.60%	-8.54%	-7.54%	-31.70%	48.01%	-30.20%	278.03%
<b>Derivation of Delivery Revenues</b>								
Current Total Revenues	11,390,402	1,582,377	80,596,257	6,030,270	17,061	3,667,864	4,391,404	137,633
Resale - SPP Integrated Market	-	-	-	-	-	-	-	-
Adjustments	1,766,968	370,192	11,841,676	1,331,782	1,937	1,342,497	170,536	9,508
Total Other Revenues	<u>85,051</u>	<u>10,714</u>	<u>607,619</u>	<u>38,267</u>	<u>134</u>	<u>20,553</u>	<u>37,289</u>	<u>1,135</u>
Current Delivery Revenues	\$ 9,538,383	\$ 1,201,471	\$ 68,146,962	\$ 4,660,221	\$ 14,990	\$ 2,304,815	\$ 4,183,579	\$ 126,990
Total Revenues at EROR	9,978,738	1,398,862	73,709,931	5,575,878	11,653	5,428,857	3,065,341	520,299
Resale - SPP Integrated Market	-	-	-	-	-	-	-	-
Adjustments	1,766,968	370,192	11,841,676	1,331,782	1,937	1,342,497	170,536	9,508
Total Other Revenues	<u>85,051</u>	<u>10,714</u>	<u>607,619</u>	<u>38,267</u>	<u>134</u>	<u>20,553</u>	<u>37,289</u>	<u>1,135</u>
Delivery Revenues at EROR	\$ 8,126,720	\$ 1,017,956	\$ 61,260,636	\$ 4,205,829	\$ 9,582	\$ 4,065,807	\$ 2,857,515	\$ 509,656
<b>Metrics</b>								
Delivery Revenues at EROR	8,126,720	1,017,956	61,260,636	4,205,829	9,582	4,065,807	2,857,515	509,656
Test Period Usage (MWh)	95,933	10,966	800,548	67,932	136	16,879	11,437	685
Test Period Customers	38	18	44	1	2	7	219	122
Revenue requirement per kWh	\$ 0.08	\$ 0.09	\$ 0.08	\$ 0.06	\$ 0.07	\$ 0.24	\$ 0.25	\$ 0.74
Revenue requirement per Customer	\$ 213,861	\$ 56,553	\$ 1,387,033	\$ 4,205,829	\$ 4,599	\$ 580,830	\$ 13,023	\$ 4,195