

<b>Empire District Electric (MISSOURI)</b>									
<b>CROSS Summary</b>									
	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	6,721,170	1,348,211,739	835,609	9,622,653	244,815,246	12,578	112,635,403	485,812,416
Net operating income	70,546,442	196,095	17,769,997	327	391,913	12,734,573	(464)	2,861,447	14,790,996
Rate of return	2.75%	2.92%	1.32%	0.04%	4.07%	5.20%	-3.69%	2.54%	3.04%
Relative rate of return	100%	106%	48%	1%	148%	189%	-134%	92%	111%
Revenues	\$ 515,550,051	\$ 1,344,630	\$ 244,494,482	\$ 126,278	\$ 2,132,347	\$ 58,476,210	\$ 1,648	\$ 20,878,486	\$ 93,815,800
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	\$ 122.03	\$ 148.29	\$ 140.44	\$ 137.31	\$ 149.06	\$ 144.33	\$ 264.39	\$ 105.67	\$ 110.07
<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	490,060	98,302,088	60,927	701,616	17,850,200	917	8,212,579	35,422,014
Revenue required	668,375,888	1,730,472	350,182,463	205,914	2,538,035	65,177,337	3,450	27,916,696	120,937,013
Revenue deficiency	152,825,837	385,843	105,687,980	79,635	405,688	6,701,127	1,802	7,038,209	27,121,213
Percent increase required	29.64%	28.70%	43.23%	63.06%	19.03%	11.46%	109.33%	33.71%	28.91%
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	\$ 966,006	\$ 2,022	\$ 525,405	\$ 356	\$ 2,287	\$ 41,655	\$ 3	\$ 49,815	\$ 191,150

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	2.75%	2.92%	1.32%	0.04%	4.07%	5.20%	-3.69%	2.54%	3.04%
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	\$ 1,730,472	\$ 350,182,463	\$ 205,914	\$ 2,538,035	\$ 65,177,337	\$ 3,450	\$ 27,916,696	\$ 120,937,013
Current Revenues	515,550,051	1,344,630	244,494,482	126,278	2,132,347	58,476,210	1,648	20,878,486	93,815,800
Difference	\$ 152,825,837	\$ 385,843	\$ 105,687,980	\$ 79,635	\$ 405,688	\$ 6,701,127	\$ 1,802	\$ 7,038,209	\$ 27,121,213
% Difference	29.64%	28.70%	43.23%	63.06%	19.03%	11.46%	109.33%	33.71%	28.91%
<b>Derivation of Delivery Revenues</b>									
Current Total Revenues	\$ 515,550,051	1,344,630	244,494,482	126,278	2,132,347	58,476,210	1,648	20,878,486	93,815,800
Resale - SPP Integrated Market	-	-	-	-	-	-	-	-	-
Adjustments	3,243,225	3,189	(260,749)	68	(1,408)	(49,483)	(1)	(5,285)	(72,525)
Total Other Revenues	4,441,934	11,631	2,122,140	1,094	18,501	507,444	14	181,072	814,055
Current Delivery Revenues	\$ 507,864,892	\$ 1,329,809	\$ 242,633,092	\$ 125,116	\$ 2,115,255	\$ 58,018,249	\$ 1,635	\$ 20,702,699	\$ 93,074,270
Total Revenues at EROR	\$ 668,375,888	1,730,472	350,182,463	205,914	2,538,035	65,177,337	3,450	27,916,696	120,937,013
Resale - SPP Integrated Market	-	-	-	-	-	-	-	-	-
Adjustments	3,243,225	3,189	(260,749)	68	(1,408)	(49,483)	(1)	(5,285)	(72,525)
Total Other Revenues	4,441,934	11,631	2,122,140	1,094	18,501	507,444	14	181,072	814,055
Delivery Revenues at EROR	\$ 660,690,729	\$ 1,715,652	\$ 348,321,073	\$ 204,752	\$ 2,520,943	\$ 64,719,376	\$ 3,437	\$ 27,740,909	\$ 120,195,483
<b>Metrics</b>									
Delivery Revenues at EROR	660,690,729	1,715,652	348,321,073	204,752	2,520,943	64,719,376	3,437	27,740,909	120,195,483
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	\$ 0.16	\$ 0.19	\$ 0.20	\$ 0.22	\$ 0.18	\$ 0.16	\$ 0.55	\$ 0.14	\$ 0.14
Revenue requirement per Customer	\$	\$ 3,026	\$ 2,482	\$ 2,767	\$ 2,610	\$ 3,043	\$ 1,146	\$ 86,962	\$ 50,019

<b>Empire District Electric (MISSOURI)</b>								
<b>COSS Summary</b>	<b>Small Prim NS-SP</b>	<b>Small Prim TC-SP</b>	<b>Large Power LP</b>	<b>Transmission TS</b>	<b>Misc. Service MS</b>	<b>Municipal Lts SPL</b>	<b>Private Lts PL</b>	<b>Spec Lts LS</b>
<b>Current Delivery Service Rates</b>								
Rate base	36,750,908	5,565,388	258,655,510	14,226,049	38,759	26,666,199	10,920,588	2,367,925
Net operating income	2,700,941	423,570	16,056,708	648,458	5,471	437,735	1,656,087	(127,410)
Rate of return	7.35%	7.61%	6.21%	4.56%	14.11%	1.64%	15.16%	-5.38%
Relative rate of return	267%	277%	226%	166%	513%	60%	551%	-196%
Revenues	\$ 10,003,508	\$ 1,422,036	\$ 70,001,656	\$ 5,064,450	\$ 15,121	\$ 3,418,650	\$ 4,226,641	\$ 128,106
Test Period Usage (MWh)	95,933	10,966	800,548	67,932	136	16,879	11,437	685
Revenue per MWh	\$ 104.28	\$ 129.67	\$ 87.44	\$ 74.55	\$ 111.56	\$ 202.54	\$ 369.56	\$ 187.03
<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	2,679,617	405,789	18,859,335	1,037,263	2,826	1,944,311	796,252	172,652
Revenue required	9,978,131	1,398,905	73,703,639	5,574,991	11,652	5,429,242	3,067,630	520,317
Revenue deficiency	(25,376)	(23,131)	3,701,983	510,542	(3,469)	2,010,592	(1,159,011)	392,210
Percent increase required	-0.25%	-1.63%	5.29%	10.08%	-22.94%	58.81%	-27.42%	306.16%
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	\$ (244)	\$ (181)	\$ 40,210	\$ 6,221	\$ (40)	\$ 6,251	\$ (4,321)	\$ 516

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	7.35%	7.61%	6.21%	4.56%	14.11%	1.64%	15.16%	-5.38%
Proposed Rate of Return	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%
EROR Revenues	\$ 9,978,131	\$ 1,398,905	\$ 73,703,639	\$ 5,574,991	\$ 11,652	\$ 5,429,242	\$ 3,067,630	\$ 520,317
Current Revenues	10,003,508	1,422,036	70,001,656	5,064,450	15,121	3,418,650	4,226,641	128,106
Difference	\$ (25,376)	\$ (23,131)	\$ 3,701,983	\$ 510,542	\$ (3,469)	\$ 2,010,592	\$ (1,159,011)	\$ 392,210
% Difference	-0.25%	-1.63%	5.29%	10.08%	-22.94%	58.81%	-27.42%	306.16%
<b>Derivation of Delivery Revenues</b>								
Current Total Revenues	10,003,508	1,422,036	70,001,656	5,064,450	15,121	3,418,650	4,226,641	128,106
Resale - SPP Integrated Market	-	-	-	-	-	-	-	-
Adjustments	375,295	209,142	1,215,695	732,380	(5)	1,091,960	5,280	(328)
Total Other Revenues	83,481	10,516	596,406	37,561	131	20,173	36,601	1,114
Current Delivery Revenues	\$ 9,544,732	\$ 1,202,378	\$ 68,189,555	\$ 4,294,509	\$ 14,995	\$ 2,306,516	\$ 4,184,760	\$ 127,321
Total Revenues at EROR	9,978,131	1,398,905	73,703,639	5,574,991	11,652	5,429,242	3,067,630	520,317
Resale - SPP Integrated Market	-	-	-	-	-	-	-	-
Adjustments	375,295	209,142	1,215,695	732,380	(5)	1,091,960	5,280	(328)
Total Other Revenues	83,481	10,516	596,406	37,561	131	20,173	36,601	1,114
Delivery Revenues at EROR	\$ 9,519,356	\$ 1,179,247	\$ 71,891,538	\$ 4,805,051	\$ 11,526	\$ 4,317,108	\$ 3,025,749	\$ 519,531
<b>Metrics</b>								
Delivery Revenues at EROR	9,519,356	1,179,247	71,891,538	4,805,051	11,526	4,317,108	3,025,749	519,531
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	\$ 0.10	\$ 0.11	\$ 0.09	\$ 0.07	\$ 0.09	\$ 0.26	\$ 0.26	\$ 0.76
Revenue requirement per Customer	\$ 250,509	\$ 65,514	\$ 1,627,733	\$ 4,805,051	\$ 5,533	\$ 616,730	\$ 13,790	\$ 4,276