Exhibit No.:	
Issue:	**Accounting Schedules**
Witness:	**MoPSC Auditors**
Sponsoring Party:	**MoPSC Staff**
Case No.:	**ER-2006-0315**

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2006-0315

STAFF ACCOUNTING SCHEDULES

Staff Exhibit No. 33
Case No(s). ER-2006-0315
Date 9-05-06 Rptr PF

Jefferson City, Missouri
June 2006

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Revenue Requirement

Line		8.22% Return	8.30% Return	8.37% Return
	(A)	(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	$ 618,312,362	$ 618,312,362	$ 618,312,362
2	Rate of Return	8.22%	8.30%	8.37%
3	Net Operating Income Requirement	$ 50,825,276	$ 51,319,926	$ 51,752,745
4	Net Income Available (Sch 9)	$ 48,824,746	$ 48,824,746	$ 48,824,746
5	Additional NOIBT Needed	$ 2,000,530	$ 2,495,180	$ 2,927,999
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	$ 14,726,274	$ 15,034,479	$ 15,304,159
8	Test Year Current Income Tax	$ 13,479,790	$ 13,479,790	$ 13,479,790
9	Additional Current Tax Required	$ 1,246,484	$ 1,554,689	$ 1,824,369
10	Required Deferred ITC	$ 0	$ 0	$ 0
11	Test Year Deferred ITC	$ 0	$ 0	$ 0
12	Additional Deferred ITC Required	$ 0	$ 0	$ 0
13	Total Additional Tax Required	$ 1,246,484	$ 1,554,689	$ 1,824,369
14	Gross Revenue Requirement	$ 3,247,014	$ 4,049,869	$ 4,752,368

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$1,076,902,049
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 382,948,999
3	Net Plant in Service	$ 693,953,050
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	$ 3,186,475
5	Materials and Supplies-Exempt	18,241,890
6	Prepayements	1,511,839
7	Fuel Stock	6,519,122
8	Gas Stored Underground	2,548,296
9	Prepaid Pension Asset	5,610,705
10	MO Regulatory Asset (FAS 87)	984,955
11	Regulatory Asset (FAS 87) Add. Cont	6,916,673
	Subtract from Net Plant	
12	Federal Tax Offset 13.4061 %	$ 1,706,115
13	State Tax Offset 5.1047 %	102,087
14	City Tax Offset 0.0000 %	0
15	Interest Expense Offset 11.6006 %	2,618,070
16	Amortization of Electric Plant	4,688,343
17	Customer Advances for Construction	5,999,239
18	Customer Deposits	5,482,154
19	Injuries & Damages Reserve	0
20	Deferred Income Taxes-Depreciation	100,564,635
21	Pre-1971 Investment Tax Credit	0
22	Total Rate Base	$ 618,312,362

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description (A)	Total Company (B)	Total Co Adjustment (C)	Alloc Factor (D)	Jurisdictional Adjustment (E)		Adjusted Jurisdictional (F)
		Intangible Plant						
1	301.000	Organization	$ 29,940	$ 0	85.3656	$ 0	P-1	$ 25,558
2	302.000	Franchises & Consents	1,079,798	0	85.3656	0	P-2	921,776
3	303.000	Miscellaneous Intangible Plant	7,729,038	35,190	85.3656	0	P-3	6,627,980
4		Total	$ 8,838,776	$ 35,190		$ 0		$ 7,575,314
		Production - Riverton - Steam						
5	310.200	Land & Land Rights	$ 397,725	$ 0	82.2100	$ 0	P-9	$ 326,970
6	311.200	Structures & Improvements	8,578,185	2,303,672	82.2100	0	P-5	8,945,975
7	312.200	Boiler Plant Equipment	22,375,942	331,626	82.2100	0	P-6	18,667,892
8	314.200	Turbogenerator Units	6,514,048	0	82.2100	0	P-7	5,355,199
9	315.200	Accessory Electric Equipment	1,299,877	0	82.2100	0	P-8	1,068,629
10	316.200	Miscellaneous Power Plant Equipment	1,132,846	0	82.2100	0	P-9	931,313
11		Total	$ 40,298,623	$ 2,635,298		$ 0		$ 35,295,978
		Production - Asbury - Steam						
12	310.000	Land & Land Rights	$ 387,547	$ 0	82.2100	$ 0	P-10	$ 318,602
13	311.300	Structures & Improvements	9,323,996	0	82.2100	0	P-11	7,665,257
14	312.300	Boiler Plant Equipment	73,141,972	578,084	82.2100	0	P-12	60,605,258
15	312.700	Unit Train	5,580,296	0	82.2100	0	P-13	4,587,561
16	314.300	Tubogeneraator Units	21,103,409	0	82.2100	0	P-14	17,349,113
17	315.300	Accessory Electric Equipment	2,373,177	0	82.2100	0	P-15	1,950,989
18	316.300	Miscellaneous Power Plant Equipment	1,820,737	2,404	82.2100	0	P-16	1,498,804
19		Total	$ 113,731,134	$ 580,488		$ 0		$ 93,975,584

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Production - Iatan - Steam						
20	310.600	Land & Land Rights	$ 122,418	$ 0	82.2100	$ 0	P-17	$ 100,640
21	311.600	Sructures & Improvements	4,017,989	2,442	82.2100	0	P-18	3,305,196
22	312.600	Boiler Plant Equipment	31,447,517	94,723	82.2100	0	P-19	25,930,876
23	312.500	Unit Train	0	0	82.2100	0	P-20	0
24	314.600	Turbogenerator Units	8,564,607	25	82.2100	0	P-21	7,040,984
25	315.600	Accessory Electric Equipment	3,693,869	0	82.2100	0	P-22	3,036,730
26	316.600	Miscellaneous Power Plant Equipment	915,443	734	82.2100	0	P-23	753,189
27		Total	$ 48,761,843	$ 97,924		$ 0		$ 40,167,615
		Production - Ozark Beach - Hydro						
28	330.300	Land & Land Rights	$ 224,874	$ 1,589	82.2100	$ 0	P-24	$ 186,175
29	331.300	Structures & Improvements	579,804	0	82.2100	0	P-25	476,657
30	332.300	Reservoirs, Dams, & Waterways	1,469,845	0	82.2100	0	P-26	1,208,360
31	333.300	Water Wheels, Turbines & Generators	1,635,106	0	82.2100	0	P-27	1,344,221
32	334.300	Accessory Electric Equipment	812,324	0	82.2100	0	P-28	667,812
33	335.300	Miscellaneous Power Plant Equipment	366,659	0	82.2100	0	P-29	301,430
34		Total	$ 5,088,612	$ 1,589		$ 0		$ 4,184,655
		Production - Riverton - CT						
35	340.200	Land & Land Rights	$ 0	$ 0	82.2100	$ 0	P-30	$ 0
36	341.200	Structures & Improvements	193,357	0	82.2100	0	P-31	158,959
37	342.200	Fuel Holders, Producers, & Access.	87,123	70,040	82.2100	0	P-32	129,204
38	343.200	Prime Movers	10,161,539	0	82.2100	0	P-33	8,353,801
39	344.200	Generators	926,850	0	82.2100	0	P-34	761,963
40	345.200	Accessory Electric Equipment	315,835	0	82.2100	0	P-35	259,648
41	346.200	Miscellaneous Power Plant Equipment	93,475	0	82.2100	0	P-36	76,846
42		Total	$ 11,778,179	$ 70,040		$ 0		$ 9,740,421

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Production - Energy Center - CT						
43	340.300	Land & Land Rights	$ 163,097	$ 0	82.2100	$ 0	P-37	$ 134,082
44	341.300	Structures & Improvements	3,049,878	(1,611,204)	82.2100	0	P-38	1,182,734
45	342.300	Fuel Holders, Producers, & Access.	1,277,739	0	82.2100	0	P-39	1,050,429
46	343.300	Prime Movers	26,261,035	0	82.2100	0	P-40	21,589,197
47	344.300	Generators	44,697,517	(1,611,204)	82.2100	0	P-41	35,421,258
48	345.300	Accessory Electric Equipment	2,615,122	0	82.2100	0	P-42	2,149,892
49	346.300	Miscellaneous Power Plant Equipment	13,613,705	16,546	82.2100	0	P-43	11,205,429
50		Total	$ 91,678,093	$ (3,205,862)		$ 0		$ 72,733,021
		Production - State Line - CT						
51	340.800	Land & Land Rights	$ 288,554	$ 0	82.2100	$ 0	P-44	$ 237,220
52	341.800	Structures & Improvements	4,133,564	0	82.2100	0	P-45	3,398,203
53	342.800	Fuel Holders, Producers, & Access.	3,380,804	20,217	82.2100	0	P-46	2,795,979
54	343.800	Prime Movers	40,518,659	(142,837)	82.2100	0	P-47	33,192,963
55	344.800	Generators	11,268,284	0	82.2100	0	P-48	9,263,656
56	345.800	Accessory Electric Equipment	3,710,093	0	82.2100	0	P-49	3,050,067
57	346.800	Miscellaneous Power Plant Equipment	164,358	18,689	82.2100	0	P-50	150,483
58		Total	$ 63,464,316	$ (103,931)		$ 0		$ 52,088,571
		Production - State Line - CC						
59	341.100	Structures & Improvements	$ 7,084,232	$ (15,421)	82.2100	$ 0	P-51	$ 5,811,270
60	342.100	Fuel Holders, Producers, & Access.	7,971,760	0	82.2100	0	P-52	6,553,584
61	343.100	Prime Movers	85,042,576	(10,015)	82.2100	0	P-53	69,905,268
62	344.100	Generators	23,328,589	0	82.2100	0	P-54	19,178,433
63	345.100	Accessory Electric Equipment	7,782,697	0	82.2100	0	P-55	6,398,155
64	346.100	Miscellaneous Power Plant Equipment	101,781	0	82.2100	0	P-56	83,674
65		Total	$ 131,311,635	$ (25,436)		$ 0		$ 107,930,384

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
	Transmission Plant							
66	350.000	Land & Land Rights	$ 8,698,254	$ 0	82.2100	$ 0	P-57	$ 7,150,835
67	352.000	Structures & Improvements	2,312,601	0	82.2100	0	P-58	1,901,189
68	352.100	Structures & Improvements - Iatan	23,013	0	82.2100	0	P-59	18,919
69	353.000	Station Equipment	81,159,387	48,780	82.2100	0	P-60	66,761,234
70	353.100	Station Equipment - Iatan	768,219	0	82.2100	0	P-61	631,553
71	354.000	Towers & Fixtures	777,080	0	82.2100	0	P-62	638,837
72	355.000	Poles & Fixtures	28,087,955	1,006,342	82.2100	0	P-63	23,918,422
73	356.000	Overhead Conductors & Devices	52,853,708	9,203	82.2100	0	P-64	43,458,599
74		Total	$ 174,680,217	$ 1,064,325		$ 0		$ 144,479,588
	Distribution Plant							
75	360.000	Land & Land Rights	$ 1,628,613	$ 0	89.7395	$ 0	P-65	$ 1,461,509
76	361.000	Structures & Improvements	8,990,169	28,749	89.7395	0	P-66	8,093,532
77	362.000	Station Equipment	63,313,946	236,906	89.7395	0	P-67	57,030,217
78	364.000	Poles, Towers & Fixtures	99,476,017	1,921,305	89.7395	0	P-68	90,993,450
79	365.000	Overhead Conductors & Devices	111,810,375	1,044,788	89.7395	0	P-69	101,275,659
80	366.000	Underground Conduit	18,530,030	202,351	89.7395	0	P-70	16,810,345
81	367.000	Underground Conductors & Devices	39,204,822	1,622,495	89.7395	0	P-71	36,638,230
82	368.000	Line Transformers	72,201,155	1,077,843	89.7395	0	P-72	65,760,206
83	369.000	Services	51,322,911	1,026,540	89.7395	0	P-73	46,978,136
84	370.000	Meters	16,113,879	295,145	89.7395	0	P-74	14,725,376
85	371.000	Installation On Customers' Premises	13,183,598	159,630	89.7395	0	P-75	11,974,146
86	373.000	Street Lighting & Signal Systems	11,371,779	96,283	89.7395	0	P-76	10,291,381
87		Total	$ 507,147,294	$ 7,712,035		$ 0		$ 462,032,187

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		General Plant						
88	389.000	Land & Land Rights	$ 679,466	$ 0	85.3656	$ 0	P-77	$ 580,030
89	390.000	Structures & Improvements	9,267,443	0	85.3656	0	P-78	7,911,208
90	391.000	Office Furniture & Equipment	3,459,317	3,439	85.3656	0	P-79	2,956,002
91	391.100	Computer Equipment	11,286,125	277,733	85.3656	0	P-80	9,871,557
92	392.000	Transportation Equipment	6,553,089	99,917	85.3656	0	P-81	5,679,378
93	393.000	Stores Equipment	343,778	0	85.3656	0	P-82	293,468
94	394.000	Tools, Shop, & Garage Equipment	3,407,742	17,068	85.3656	0	P-83	2,923,610
95	395.000	Laboratory Equipment	929,391	0	85.3656	0	P-84	793,380
96	396.000	Power Operated Equipment	9,761,203	0	85.3656	0	P-85	8,332,710
97	397.000	Communication Equipment	8,313,186	32,057	85.3656	0	P-86	7,123,967
98	398.000	Miscellaneous Equipment	273,437	0	85.3656	0	P-87	233,421
99		Total	$ 54,274,177	$ 430,214		$ 0		$ 46,698,731
100		Total Plant In Service	$1,251,052,899	$ 9,291,874		$ 0		$1,076,902,049

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellaneous Intangible Plant	P-3	$ 35,190	
1.	To update Total Plant from December 31, 2005, through March 31, 2006. (Boateng)		$ 35,190	
	Structures & Improvements	P-5	$ 2,303,672	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 2,303,672	
	Boiler Plant Equipment	P-6	$ 331,626	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 331,626	
	Boiler Plant Equipment	P-12	$ 578,084	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 578,084	
	Miscellaneous Power Plant Equipment	P-16	$ 2,404	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 2,404	

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Sructures & Improvements	P-18	$ 2,442	
	1. To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 2,442	
	Boiler Plant Equipment	P-19	$ 94,723	
	1. To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 94,723	
	Unit Train	P-20		
	1. To eliminate from plant the balance af a unit train that has been retired and should be taken of the books. (McMellen)			
	Turbogenerator Units	P-21	$ 25	
	1. To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 25	
	Miscellaneous Power Plant Equipment	P-23	$ 734	
	1. To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 734	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Land & Land Rights	P-24	$ 1,589	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 1,589	
	Fuel Holders, Producers, & Access.	P-32	$ 70,040	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 70,040	
	Structures & Improvements	P-38	$ (1,611,204)	
1.	To disallow plant associated with EC3&4 Construction Overrun Costs. (Harrison)		$ (1,577,678)	
2.	To adjust AFUDC costs associated with EC3&4 Construction Overrun Costs. (Harrison)		$ (33,526)	
	Generators	P-41	$ (1,611,204)	
1.	To disallow plant associated with EC3&4 Construction Overrun Costs. (Harrison)		$ (1,577,678)	
2.	To adjust AFUDC costs associated with EC3&4 Construction Overrun Costs. (Harrison)		$ (33,526)	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellaneous Power Plant Equipment	P-43	$ 16,546	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 16,546	
	Fuel Holders, Producers, & Access.	P-46	$ 20,217	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 20,217	
	Prime Movers	P-47	$ (142,837)	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ (142,837)	
	Miscellaneous Power Plant Equipment	P-50	$ 18,689	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 18,689	
	Structures & Improvements	P-51	$ (15,421)	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ (15,421)	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prime Movers	P-53	$ (10,015)	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ (10,015)	
	Station Equipment	P-60	$ 48,780	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 48,780	
	Poles & Fixtures	P-63	$ 1,006,342	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 1,006,342	
	Overhead Conductors & Devices	P-64	$ 9,203	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 9,203	
	Structures & Improvements	P-66	$ 28,749	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 28,749	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Station Equipment	P-67	$ 236,906	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 236,906	
	Poles, Towers & Fixtures	P-68	$ 1,921,305	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 1,921,305	
	Overhead Conductors & Devices	P-69	$ 1,044,788	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 1,044,788	
	Underground Conduit	P-70	$ 202,351	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 202,351	
	Underground Conductors & Devices	P-71	$ 1,622,495	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 1,622,495	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Line Transformers	P-72	$ 1,077,843	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 1,077,843	
	Services	P-73	$ 1,026,540	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 1,026,540	
	Meters	P-74	$ 295,145	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 295,145	
	Installation On Customers' Premises	P-75	$ 159,630	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 159,630	
	Street Lighting & Signal Systems	P-76	$ 96,283	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 96,283	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Office Furniture & Equipment	P-79	$ 3,439	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 3,439	
	Computer Equipment	P-80	$ 277,733	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 277,733	
	Transportation Equipment	P-81	$ 99,917	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 99,917	
	Tools, Shop, & Garage Equipment	P-83	$ 17,068	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 17,068	
	Communication Equipment	P-86	$ 32,057	
1.	To update total plant in service from December 31, 2005, through March 31, 2006. (Boateng)		$ 32,057	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization	$ 25,558	0.0000	$ 0
2	302.000	Franchises & Consents	921,776	0.0000	0
3	303.000	Miscellaneous Intangible Plant	6,627,980	0.0000	0
4		Total	$ 7,575,314		$ 0
		Production - Riverton - Steam			
5	310.200	Land & Land Rights	$ 326,970	0.0000	$ 0
6	311.200	Structures & Improvements	8,945,975	1.0500	93,933
7	312.200	Boiler Plant Equipment	18,667,892	1.8600	347,223
8	314.200	Turbogenerator Units	5,355,199	1.5900	85,148
9	315.200	Accessory Electric Equipment	1,068,629	0.0000	0
10	316.200	Miscellaneous Power Plant Equipment	931,313	1.9600	18,254
11		Total	$ 35,295,978		$ 544,558
		Production - Asbury - Steam			
12	310.000	Land & Land Rights	$ 318,602	0.0000	$ 0
13	311.300	Structures & Improvements	7,665,257	1.0600	81,252
14	312.300	Boiler Plant Equipment	60,605,258	1.8700	1,133,318
15	312.700	Unit Train	4,587,561	0.0000	0
16	314.300	Tubogeneraator Units	17,349,113	1.6000	277,586
17	315.300	Accessory Electric Equipment	1,950,989	1.7900	34,923
18	316.300	Miscellaneous Power Plant Equipment	1,498,804	1.9500	29,227
19		Total	$ 93,975,584		$ 1,556,306
		Production - Iatan - Steam			
20	310.600	Land & Land Rights	$ 100,640	0.0000	$ 0
21	311.600	Sructures & Improvements	3,305,196	1.0600	35,035
22	312.600	Boiler Plant Equipment	25,930,876	1.8900	490,094
23	312.500	Unit Train	0	0.0000	0
24	314.600	Turbogenerator Units	7,040,984	1.6200	114,064
25	315.600	Accessory Electric Equipment	3,036,730	1.8100	54,965
26	316.600	Miscellaneous Power Plant Equipment	753,189	1.9500	14,687
27		Total	$ 40,167,615		$ 708,845

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description		Adjusted Jurisdictional	Depreciation Rate		Depreciation Expense
		(A)		(B)	(C)		(D)
		Production - Ozark Beach - Hydro					
28	330.300	Land & Land Rights	$	186,175	0.0000	$	0
29	331.300	Structures & Improvements		476,657	1.6600		7,913
30	332.300	Reservoirs, Dams, & Waterways		1,208,360	1.6700		20,180
31	333.300	Water Wheels, Turbines & Generators		1,344,221	1.4700		19,760
32	334.300	Accessory Electric Equipment		667,812	1.4400		9,616
33	335.300	Miscellaneous Power Plant Equipment		301,430	2.4400		7,355
34		Total	$	4,184,655		$	64,824
		Production - Riverton - CT					
35	340.200	Land & Land Rights	$	0	0.0000	$	0
36	341.200	Structures & Improvements		158,959	1.8200		2,893
37	342.200	Fuel Holders, Producers, & Access.		129,204	3.8500		4,974
38	343.200	Prime Movers		8,353,801	1.9200		160,393
39	344.200	Generators		761,963	1.8200		13,868
40	345.200	Accessory Electric Equipment		259,648	3.5700		9,269
41	346.200	Miscellaneous Power Plant Equipment		76,846	4.0000		3,074
42		Total	$	9,740,421		$	194,471
		Production - Energy Center - CT					
43	340.300	Land & Land Rights	$	134,082	0.0000	$	0
44	341.300	Structures & Improvements		1,182,734	1.8200		21,526
45	342.300	Fuel Holders, Producers, & Access.		1,050,429	0.0000		0
46	343.300	Prime Movers		21,589,197	1.9200		414,513
47	344.300	Generators		35,421,258	1.8200		644,667
48	345.300	Accessory Electric Equipment		2,149,892	3.5700		76,751
49	346.300	Miscellaneous Power Plant Equipment		11,205,429	4.0000		448,217
50		Total	$	72,733,021		$	1,605,674

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Production - State Line - CT			
51	340.800	Land & Land Rights	$ 237,220	0.0000	$ 0
52	341.800	Structures & Improvements	3,398,203	1.8200	61,847
53	342.800	Fuel Holders, Producers, & Access.	2,795,979	3.8500	107,645
54	343.800	Prime Movers	33,192,963	1.9300	640,624
55	344.800	Generators	9,263,656	1.8200	168,599
56	345.800	Accessory Electric Equipment	3,050,067	3.5700	108,887
57	346.800	Miscellaneous Power Plant Equipment	150,483	4.0000	6,019
58		Total	$ 52,088,571		$ 1,093,621
		Production - State Line - CC			
59	341.100	Structures & Improvements	$ 5,811,270	2.8600	$ 166,202
60	342.100	Fuel Holders, Producers, & Access.	6,553,584	2.8600	187,433
61	343.100	Prime Movers	69,905,268	2.8600	1,999,291
62	344.100	Generators	19,178,433	2.8600	548,503
63	345.100	Accessory Electric Equipment	6,398,155	2.8600	182,987
64	346.100	Miscellaneous Power Plant Equipment	83,674	2.8500	2,385
65		Total	$ 107,930,384		$ 3,086,801
		Transmission Plant			
66	350.000	Land & Land Rights	$ 7,150,835	0.0000	$ 0
67	352.000	Structures & Improvements	1,901,189	2.0900	39,735
68	352.100	Structures & Improvements - Iatan	18,919	2.0900	395
69	353.000	Station Equipment	66,761,234	2.2000	1,468,747
70	353.100	Station Equipment - Iatan	631,553	2.2000	13,894
71	354.000	Towers & Fixtures	638,837	1.9200	12,266
72	355.000	Poles & Fixtures	23,918,422	3.3300	796,483
73	356.000	Overhead Conductors & Devices	43,458,599	2.1500	934,360
74		Total	$ 144,479,588		$ 3,265,880

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Distribution Plant			
75	360.000	Land & Land Rights	$ 1,461,509	0.0000	$ 0
76	361.000	Structures & Improvements	8,093,532	2.0800	168,345
77	362.000	Station Equipment	57,030,217	1.8900	1,077,871
78	364.000	Poles, Towers & Fixtures	90,993,450	4.3500	3,958,215
79	365.000	Overhead Conductors & Devices	101,275,659	3.7700	3,818,092
80	366.000	Underground Conduit	16,810,345	3.9200	658,966
81	367.000	Underground Conductors & Devices	36,638,230	3.5900	1,315,312
82	368.000	Line Transformers	65,760,206	2.7800	1,828,134
83	369.000	Services	46,978,136	5.0000	2,348,907
84	370.000	Meters	14,725,376	2.2700	334,266
85	371.000	Installation On Customers' Premises	11,974,146	5.8000	694,500
86	373.000	Street Lighting & Signal Systems	10,291,381	3.1300	322,120
87		Total	$ 462,032,187		$ 16,524,728
		General Plant			
88	389.000	Land & Land Rights	$ 580,030	0.0000	$ 0
89	390.000	Structures & Improvements	7,911,208	2.7500	217,558
90	391.000	Office Furniture & Equipment	2,956,002	5.0000	147,800
91	391.100	Computer Equipment	9,871,557	10.0000	987,156
92	392.000	Transportation Equipment	5,679,378	0.0000	0
93	393.000	Stores Equipment	293,468	3.1700	9,303
94	394.000	Tools, Shop, & Garage Equipment	2,923,610	4.5000	131,562
95	395.000	Laboratory Equipment	793,380	2.6300	20,866
96	396.000	Power Operated Equipment	8,332,710	0.0000	0
97	397.000	Communication Equipment	7,123,967	4.0000	284,959
98	398.000	Miscellaneous Equipment	233,421	4.5500	10,621
99		Total	$ 46,698,731		$ 1,809,825
100		Total Depreciation Expense	$1,076,902,049		$ 30,455,533

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Intangible Plant						
1	301.000	Organization	$ 0	$ 0	85.3656	$ 0	R-1	$ 0
2	302.000	Franchises & Consents	0	0	85.3656	0	R-2	0
3	303.000	Miscellaneous Intangible Plant	0	0	85.3656	0	R-3	0
4		Total	$ 0	$ 0		$ 0		$ 0
		Production - Riverton - Steam						
5	311.200	Structures & Improvements	$ 3,530,830	$ 25,209	82.2100	$ 0	R-4	$ 2,923,420
6	312.200	Boiler Plant Equipment	16,848,273	106,427	82.2100	0	R-5	13,938,459
7	314.200	Turbogenerator Units	6,431,999	25,990	82.2100	0	R-6	5,309,113
8	315.200	Accessory Electric Equipment	1,478,170	0	82.2100	0	R-7	1,215,204
9	316.200	Miscellaneous Power Plant Equipment	679,632	5,556	82.2100	0	R-8	563,293
10		Total	$ 28,968,904	$ 163,182		$ 0		$ 23,949,489
		Productioon - Asbury - Steam						
11	311.300	Structures & Improvements	$ 3,419,891	$ 25,442	82.2100	$ 0	R-9	$ 2,832,408
12	312.300	Boiler Plant Equipment	19,671,923	350,940	82.2100	0	R-10	16,460,796
13	312.700	Unit Train	5,118,982	92,637	82.2100	0	R-11	4,284,472
14	314.300	Turbogenerator Units	8,522,249	86,862	82.2100	0	R-12	7,077,550
15	315.300	Accessory Electric Equipment	1,834,299	10,727	82.2100	0	R-13	1,516,796
16	316.300	Miscellaneous Power Plant Equipment	838,076	8,904	82.2100	0	R-14	696,302
17		Total	$ 39,405,420	$ 575,512		$ 0		$ 32,868,324
		Production - Iatan - Steam						
18	311.600	Structures & Improvements	$ 2,299,822	$ 11,421	82.2100	$ 0	R-15	$ 1,900,073
19	312.600	Boiler Plant Equipment	24,606,564	154,019	82.2100	0	R-16	20,355,675
20	312.500	Unit Train	0	0	82.2100	0	R-17	0
21	314.600	Turbogenerator Units	5,217,123	35,507	82.2100	0	R-18	4,318,187
22	315.600	Accessory Electric Equipment	2,442,766	16,993	82.2100	0	R-19	2,022,168
23	316.600	Miscellaneous Power Plant Equipment	387,312	4,536	82.2100	0	R-20	322,138
24		Total	$ 34,953,587	$ 222,476		$ 0		$ 28,918,241

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Production - Ozark Beach - Hydro						
25	331.300	Structures & Improvements	$ 229,709	$ 2,392	82.2100	$ 0	R-21	$ 190,810
26	332.300	Reservoirs, Dams, & Waterways	1,323,956	6,162	82.2100	0	R-22	1,093,490
27	333.300	Water Wheels, Turbines & Generators	386,466	6,018	82.2100	0	R-23	322,661
28	334.300	Accessory Electric Equipment	176,317	2,997	82.2100	0	R-24	147,414
29	335.300	Miscellaneous Power Plant Equipment	148,259	2,227	82.2100	0	R-25	123,715
30		Total	$ 2,264,707	$ 19,796		$ 0		$ 1,878,090
		Production - Riverton - CT						
31	341.200	Structures & Improvements	$ 121,632	$ 897	82.2100	$ 0	R-26	$ 100,731
32	342.200	Fuel Holders, Producers, & Access.	59,748	838	82.2100	0	R-27	49,808
33	343.200	Prime Movers	5,360,938	49,892	82.2100	0	R-28	4,448,243
34	344.200	Generators	591,339	4,305	82.2100	0	R-29	489,679
35	345.200	Accessory Electric Equipment	200,657	2,816	82.2100	0	R-30	167,275
36	346.200	Miscellaneous Power Plant Equipment	66,560	934	82.2100	0	R-31	55,487
37		Total	$ 6,400,874	$ 59,682		$ 0		$ 5,311,223
		Production - Energy Center - CT						
38	341.300	Structures & Improvements	$ 1,599,501	$ 14,180	82.2100	$ 0	R-32	$ 1,326,607
39	342.300	Fuel Holders, Producers, & Access.	1,491,898	0	82.2100	0	R-33	1,226,489
40	343.300	Prime Movers	14,376,499	129,017	82.2100	0	R-34	11,924,985
41	344.300	Generators	5,343,950	207,821	82.2100	0	R-35	4,564,111
42	345.300	Accessory Electric Equipment	607,122	23,315	82.2100	0	R-36	518,282
43	346.300	Miscellaneous Power Plant Equipment	2,345,962	136,112	82.2100	0	R-37	2,040,513
44		Total	$ 25,764,932	$ 510,445		$ 0		$ 21,600,987
		Production - State Line - CT						
45	341.800	Structures & Improvements	$ 998,567	$ (14,941)	82.2100	$ 0	R-38	$ 808,639
46	342.800	Fuel Holders, Producers, & Access.	925,456	32,505	82.2100	0	R-39	787,540
47	343.800	Prime Movers	9,603,190	56,648	82.2100	0	R-40	7,941,353
48	344.800	Generators	2,822,587	18,232	82.2100	0	R-41	2,335,437
49	345.800	Accessory Electric Equipment	722,473	33,077	82.2100	0	R-42	621,138
50	346.800	Miscellaneous Power Plant Equipment	153,380	0	82.2100	0	R-43	126,094
51		Total	$ 15,225,653	$ 125,521		$ 0		$ 12,620,201

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Production - State Line - CC						
52	341.100	Structures & Improvements	$ 796,970	$ 50,772	82.2100	$ 0	R-44	$ 696,929
53	342.100	Fuel Holders, Producers, & Access.	949,593	57,501	82.2100	0	R-45	827,932
54	343.100	Prime Movers	10,090,002	611,669	82.2100	0	R-46	8,797,844
55	344.100	Generators	2,807,550	167,319	82.2100	0	R-47	2,445,640
56	345.100	Accessory Electric Equipment	937,031	55,981	82.2100	0	R-48	816,355
57	346.100	Miscellaneous Power Plant Equipment	6,961	733	82.2100	0	R-49	6,325
58		Total	$ 15,588,107	$ 943,975		$ 0		$ 13,591,025
		Transmission Plant						
59	352.000	Structures & Improvements	$ 888,811	$ 11,581	82.2100	$ 0	R-50	$ 740,212
60	352.100	Structures & Improvements - Iatan	20,775	115	82.2100	0	R-51	17,174
61	353.000	Station Equipment	26,396,055	445,014	82.2100	0	R-52	22,066,043
62	353.100	Station Equipment - Iatan	388,106	4,212	82.2100	0	R-53	322,525
63	354.000	Towers & Fixtures	716,056	3,617	82.2100	0	R-54	591,643
64	355.000	Poles & Fixtures	11,214,522	225,864	82.2100	0	R-55	9,405,141
65	356.000	Overhead Conductors & Devices	13,673,885	271,945	82.2100	0	R-56	11,464,867
66		Total	$ 53,298,210	$ 962,348		$ 0		$ 44,607,605
		Distribution Plant						
67	361.000	Structures & Improvements	$ 3,150,751	$ 46,627	89.7395	$ 0	R-57	$ 2,869,311
68	362.000	Station Equipment	23,365,587	302,925	89.7395	0	R-58	21,240,004
69	364.000	Poles, Towers & Fixtures	44,616,697	1,041,420	89.7395	0	R-59	40,973,366
70	365.000	Overhead Conductors & Devices	36,815,385	1,022,559	89.7395	0	R-60	33,955,582
71	366.000	Underground Conduit	5,972,620	179,379	89.7395	0	R-61	5,520,773
72	367.000	Underground Conductors & Devices	12,875,952	358,770	89.7395	0	R-62	11,876,773
73	368.000	Line Transformers	23,965,133	502,137	89.7395	0	R-63	21,956,806
74	369.000	Services	22,869,978	614,677	89.7395	0	R-64	21,075,012
75	370.000	Meters	5,690,614	91,868	89.7395	0	R-65	5,189,170
76	371.000	Installation On Customers' Premises	6,627,035	184,760	89.7395	0	R-66	6,112,871
77	373.000	Street Lighting & Signal Systems	4,220,584	87,149	89.7395	0	R-67	3,865,738
78		Total	$ 190,170,336	$ 4,432,271		$ 0		$ 174,635,406

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		General Plant						
79	390.000	Structures & Improvements	$ 5,050,193	$ 66,266	85.3656	$ 0	R-68	$ 4,367,696
80	391.000	Office Furniture & Equipment	1,613,122	43,052	85.3656	0	R-69	1,413,803
81	391.000	Computer Equipment	2,205,781	290,217	85.3656	0	R-70	2,130,724
82	392.000	Transportation Equipment	5,710,994	116,840	85.3656	0	R-71	4,974,965
83	393.000	Stores Equipment	246,229	2,751	85.3656	0	R-72	212,543
84	394.000	Tools, Shop, & Garage Equipment	1,617,830	37,028	85.3656	0	R-73	1,412,679
85	395.000	Laboratory Equipment	591,945	6,061	85.3656	0	R-74	510,491
86	396.000	Power Operated Equipment	5,508,483	154,485	85.3656	0	R-75	4,834,227
87	397.000	Communication Equipment	3,470,693	85,039	85.3656	0	R-76	3,035,372
88	398.000	Miscellaneous Equipment	88,921	0	85.3656	0	R-77	75,908
89		Total	$ 26,104,191	$ 801,739		$ 0		$ 22,968,408
90		Total Depreciation Reserve	$ 438,144,921	$ 8,816,947		$ 0		$ 382,948,999

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-4	$ 25,209	
	1. To adjust depreciation reserve as of update period March 31, 2006. (Boateng)		$ 25,209	
	Boiler Plant Equipment	R-5	$ 106,427	
	1. To adjust depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 106,427	
	Turbogenerator Units	R-6	$ 25,990	
	1. To adjust depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 25,990	
	Miscellaneous Power Plant Equipment	R-8	$ 5,556	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 5,556	
	Structures & Improvements	R-9	$ 25,442	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 25,442	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Boiler Plant Equipment	R-10	$ 350,940	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 350,940	
	Unit Train	R-11	$ 92,637	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 92,637	
	Turbogenerator Units	R-12	$ 86,862	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 86,862	
	Accessory Electric Equipment	R-13	$ 10,727	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 10,727	
	Miscellaneous Power Plant Equipment	R-14	$ 8,904	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 8,904	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-15	$ 11,421	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 11,421	
	Boiler Plant Equipment	R-16	$ 154,019	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 154,019	
	Unit Train	R-17		
1.	To eliminate from the Depreciation Reserve the balance associated with a unit train that has been retired and should be removed from the books. (McMellen)			
	Turbogenerator Units	R-18	$ 35,507	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 35,507	
	Accessory Electric Equipment	R-19	$ 16,993	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 16,993	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellaneous Power Plant Equipment	R-20	$ 4,536	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 4,536	
	Structures & Improvements	R-21	$ 2,392	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 2,392	
	Reservoirs, Dams, & Waterways	R-22	$ 6,162	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 6,162	
	Water Wheels, Turbines & Generators	R-23	$ 6,018	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 6,018	
	Accessory Electric Equipment	R-24	$ 2,997	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 2,997	

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellaneous Power Plant Equipment	R-25	$ 2,227	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 2,227	
	Structures & Improvements	R-26	$ 897	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 897	
	Fuel Holders, Producers, & Access.	R-27	$ 838	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 838	
	Prime Movers	R-28	$ 49,892	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 49,892	
	Generators	R-29	$ 4,305	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 4,305	

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Accessory Electric Equipment	R-30	$ 2,816	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 2,816	
	Miscellaneous Power Plant Equipment	R-31	$ 934	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 934	
	Structures & Improvements	R-32	$ 14,180	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 14,180	
	Prime Movers	R-34	$ 129,017	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 129,017	
	Generators	R-35	$ 207,821	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 207,821	

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Accessory Electric Equipment	R-36	$ 23,315	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 23,315	
	Miscellaneous Power Plant Equipment	R-37	$ 136,112	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 136,112	
	Structures & Improvements	R-38	$ (14,941)	
1.	To adjust depreciation reserve associated with EC3&4 construction overrun costs. (Harrison)		$ (33,449)	
2.	To adjust depreciation reserve associated with AFUDC EC3&4 construction overrun costs. (Harrison)		$ (711)	
3.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 19,219	
	Fuel Holders, Producers, & Access.	R-39	$ 32,505	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 32,505	

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prime Movers	R-40	$ 56,648	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 56,648	
	Generators	R-41	$ 18,232	
1.	To adjust depreciation reserve associated with EC3&4 construction overrun costs. (Harrison)		$ (33,449)	
2.	To adjust depreciation reserve with associated AFUDC EC3&4 construction overrun costs. (Harrison)		$ (711)	
3.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 52,392	
	Accessory Electric Equipment	R-42	$ 33,077	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 33,077	
	Structures & Improvements	R-44	$ 50,772	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 50,772	

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Fuel Holders, Producers, & Access.	R-45	$ 57,501	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 57,501	
	Prime Movers	R-46	$ 611,669	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 611,669	
	Generators	R-47	$ 167,319	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 167,319	
	Accessory Electric Equipment	R-48	$ 55,981	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 55,981	
	Miscellaneous Power Plant Equipment	R-49	$ 733	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 733	

The Empire District Electric Company
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Structures & Improvements	R-50	$ 11,581	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 11,581	
	Structures & Improvements - Iatan	R-51	$ 115	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 115	
	Station Equipment	R-52	$ 445,014	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 445,014	
	Station Equipment - Iatan	R-53	$ 4,212	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 4,212	
	Towers & Fixtures	R-54	$ 3,617	
	1. To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 3,617	

The Empire District Electric Company
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Poles & Fixtures	R-55	$ 225,864	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 225,864	
	Overhead Conductors & Devices	R-56	$ 271,945	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 271,945	
	Structures & Improvements	R-57	$ 46,627	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 46,627	
	Station Equipment	R-58	$ 302,925	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 302,925	
	Poles, Towers & Fixtures	R-59	$ 1,041,420	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 1,041,420	

The Empire District Electric Company
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Overhead Conductors & Devices	R-60	$ 1,022,559	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 1,022,559	
	Underground Conduit	R-61	$ 179,379	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 179,379	
	Underground Conductors & Devices	R-62	$ 358,770	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 358,770	
	Line Transformers	R-63	$ 502,137	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 502,137	
	Services	R-64	$ 614,677	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 614,677	

The Empire District Electric Company
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Meters	R-65	$ 91,868	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 91,868	
	Installation On Customers' Premises	R-66	$ 184,760	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 184,760	
	Street Lighting & Signal Systems	R-67	$ 87,149	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 87,149	
	Structures & Improvements	R-68	$ 66,266	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 66,266	
	Office Furniture & Equipment	R-69	$ 43,052	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 43,052	

The Empire District Electric Company
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Computer Equipment	R-70	$ 290,217	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 290,217	
	Transportation Equipment	R-71	$ 116,840	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 116,840	
	Stores Equipment	R-72	$ 2,751	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 2,751	
	Tools, Shop, & Garage Equipment	R-73	$ 37,028	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 37,028	
	Laboratory Equipment	R-74	$ 6,061	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 6,061	

The Empire District Electric Company
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Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Power Operated Equipment	R-75	$ 154,485	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 154,485	
	Communication Equipment	R-76	$ 85,039	
1.	To recognize depreciation reserve as of the update period March 31, 2006. (Boateng)		$ 85,039	

The Empire District Electric Company
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Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 22,722,291	41.4179	26.5213	14.8966	0.040813	$ 927,365
2	Fuel - Coal	31,592,163	41.4179	29.2048	12.2131	0.033461	1,057,105
3	Fuel - Gas	58,397,242	41.4179	39.1081	2.3098	0.006328	369,538
4	Fuel - Oil	174,767	41.4179	57.6720	(16.2541)	(0.044532)	(7,783)
5	Purchased Power	47,992,059	41.4179	36.4470	4.9709	0.013619	653,604
6	Payroll Expense	24,323,777	41.4179	10.5000	30.9179	0.084707	2,060,394
7	Federal Income Tax Withheld	4,061,091	41.4179	11.5000	29.9179	0.081967	332,875
8	State Income Tax Withheld	1,449,720	41.4179	11.5000	29.9179	0.081967	118,829
9	FICA Tax Withheld	1,592,000	41.4179	11.5000	29.9179	0.081967	130,491
10	Medical Care Expense	5,326,157	41.4179	(12.2900)	53.7079	0.147145	783,717
11	Employee 401K	2,058,706	41.4179	11.5000	29.9179	0.081967	168,746
12	Employers 401K	574,870	41.4179	53.0435	(11.6256)	(0.031851)	(18,310)
13	Vacation Expense	114,079	41.4179	365.0000	(323.5821)	(0.886526)	(101,134)
14	Total Operation and Maintenance Expense	$ 200,378,922					$ 6,475,437
	Taxes						
15	Employers FICA Tax	$ 1,592,000	41.4179	11.5000	29.9179	0.081967	$ 130,491
16	Federal Unemployment Tax	20,203	41.4179	75.1217	(33.7038)	(0.092339)	(1,866)
17	State Unemployment	27,688	41.4179	70.9517	(29.5338)	(0.080915)	(2,240)
18	Property Taxes	9,212,248	41.4179	182.5000	(141.0821)	(0.386526)	(3,560,773)
19	Gross Receipts Taxes	5,805,828	21.9279	20.5300	1.3979	0.003830	22,236
20	Sales & Use Taxes	7,026,875	21.9279	22.1911	(0.2632)	(0.000721)	(5,066)
21	Corporate Franchise	393,662	41.4179	(77.5000)	118.9179	0.325802	128,256
22	Total Taxes	$ 24,078,504					$ (3,288,962)
23	Total Cash Working Capital Req						$ 3,186,475

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Operating Revenues						
1		Revenues from System Sales	$ 287,345,978	$ 0	100.0000	$ (1,523,481)	S-1	$ 285,822,497
2		System KWH Sales-Non Jurisdictional	6,074,248	0	85.4746	0	S-2	5,191,939
3		Sales for Resale - Off System	30,720,630	(17,032,400)	82.2100	0	S-3	11,253,094
4		Other Revenues	4,833,267	0	85.4760	0	S-4	4,131,283
5		Sales of Emission Credits	0	139,000	85.4746	0	S-5	118,810
6		Total	$ 328,974,123	$ (16,893,400)		$ (1,523,481)		$ 306,517,623
		Operation & Maintenance Expense						
7	500.000	Prod Oper Supr & Engineering	$ 1,553,492	$ (32,246)	82.2100	$ 0	S-6	$ 1,250,616
8	501.000	Production Fuel Expense	33,291,460	(384,458)	82.5600	0	S-7	27,168,021
9	502.000	Production Purchased Power	1,589,960	(17,641)	82.5600	0	S-8	1,298,107
10	505.000	Production Electric Expesne	1,087,286	22,068	82.2100	0	S-9	912,000
11	506.000	Prod Miscl Steam Power Expense	817,070	(41,596)	82.2100	0	S-10	637,517
12	507.000	Production - Rents	2,483	7,896	82.2100	0	S-11	8,533
13	510.000	Prod - Maint Supr & Eng	440,014	10,524	82.5600	0	S-12	371,964
14	511.000	Production Maint of Structures	465,757	(4,984)	82.2100	0	S-13	378,801
15	512.000	Production Boiler Maintenance	3,728,277	81,531	82.5600	0	S-14	3,145,377
16	513.000	Production Maint of Electric Plant	1,692,751	(243,665)	82.5600	0	S-15	1,196,365
17	514.000	Prod Maint of Miscl Steam Plant	298,777	(11,156)	82.2100	0	S-16	236,453
18	535.000	Prod Hydraulic Pwr Oper Suprv & Eng	47,489	(2,090)	82.2100	0	S-17	37,323
19	536.000	Production Water for Power Hydro	25,936	0	82.3000	0	S-18	21,345
20	537.000	Production Other Hydraulic Expense	19,088	(74)	82.2100	0	S-19	15,631
21	538.000	Prod Hydraulic Electric Expense	25,273	(1,094)	82.2100	0	S-20	19,878
22	539.000	Prod Miscl Hydraulic Generation Exp	286,577	(6,476)	82.2100	0	S-21	230,271
23	540.000	Production Hydraulic Rent Expense	0	0	82.2100	0		0
24	541.000	Prod Hydraulic Maint Suprv & Eng	50,343	(2,224)	82.2100	0	S-22	39,559
25	542.000	Prod Hydraulic Maint of Structures	20,102	(631)	82.2100	0	S-23	16,007
26	543.000	Prod Maint Reservoirs, Dam & Wtrwy	16,910	(759)	82.2100	0	S-24	13,278
27	544.000	Prod Hydraulic Maint of Elect Plant	66,701	(2,209)	82.2100	0	S-25	53,019
28	545.000	Prod Maint of Miscl Hydraulic Plant	12,398	(480)	82.2100	0	S-26	9,798
29	546.000	Prod Combustion Turb Oper Suprv Eng	345,296	(20,757)	82.2100	0	S-27	266,804
30	547.000	Production Combustion Turbine Fuel	79,463,789	(922,898)	82.5600	0	S-28	64,843,360
31	548.000	Prod Comb Turb Generation Exp	1,327,605	(44,712)	82.2100	0	S-29	1,054,666
32	549.000	Prod Miscl Power Generation Exp	811,226	(7,803)	82.2100	0	S-30	660,494
33	566.000	Misc Transmission Expense	110,385	(3,810)	82.2100	0	S-31	87,615
34	551.000	Prod Combust Turb Maint Suprv & Eng	331,466	(18,551)	82.2100	0	S-32	257,247
35	552.000	Prod Comb Turb Maint of Structures	139,104	(4,975)	82.2100	0	S-33	110,267
36	553.000	Prod Maint of Gen & Eectric Plant	3,680,034	(1,404,876)	82.2100	0	S-34	1,870,407

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
37	554.000	Prod Maint Misl Other Gen Power Plt	325,671	(12,579)	82.2100	0	S-35	257,393
38	555.000	Purchased Power	52,719,928	3,460,525	82.5600	0	S-36	46,382,582
39	556.000	Oth Pwr Supply Syst Contr Load Disp	1,396,929	(33,989)	82.2100	0	S-37	1,120,473
40	557.000	Purch Power Other Power Supply Exp	216,737	20,410	82.2100	0	S-38	194,959
41	560.000	Transmission Oper Suprv & Engineer	227,293	(6,221)	82.2100	0	S-39	181,743
42	561.000	Transmission Load Dispatching	467,989	(17,328)	82.2100	0	S-40	370,488
43	562.000	Transmission Station Expense	142,669	(5,368)	82.2100	0	S-41	112,875
44	563.000	Transmission Overhead Line Expense	76,858	(2,864)	82.2100	0	S-42	60,830
45	565.000	Transmission Electricity by Others	1,386,141	0	82.2100	0	S-43	1,139,547
46	567.000	Transmission Rents	237,909	(237,703)	82.2100	0	S-44	169
47	568.000	Trans & Distr Engineer Maint Suprv	48,206	(1,468)	82.2100	0	S-45	38,423
48	569.000	Transmission Maint of Structures	3,008	(85)	82.2100	0	S-46	2,403
49	570.000	Transmission Maint of Station Equip	516,156	125,526	82.2100	0	S-47	527,527
50	571.000	Transmission Maint of Overhead Line	1,022,920	66,456	82.2100	0	S-48	895,576
51	580.000	Distribution Oper Suprv & Engineer	629,547	(20,799)	89.7395	0	S-49	546,287
52	582.000	Distribution Substation Operations	451,751	(15,346)	89.7395	0	S-50	391,628
53	583.000	Distributioon Overhead Line Expense	1,077,691	(34,632)	89.7395	0	S-51	936,036
54	584.000	Distribution Underground Line Exp	486,595	(15,670)	89.7395	0	S-52	422,606
55	585.000	Distr Street Light Signal Sys Exp	69,828	(1,060)	89.7395	0	S-53	61,712
56	586.000	Distribution Meter Expense	1,834,910	(63,766)	89.7395	0	S-54	1,589,416
57	587.000	Distribution Cust Installation Exp	78,790	(4,828)	89.7395	0	S-55	66,373
58	588.000	Distribution Miscellaneous Expense	775,428	(14,507)	89.7395	0	S-56	682,847
59	589.000	Distribution Rents Expense	1,860	0	89.7395	0	S-57	1,669
60	590.000	Distribution Maint Suprv & Engineer	159,699	(6,523)	89.7395	0	S-58	137,459
61	591.000	Distribution Maint of Structures	36,893	(105)	89.7395	0	S-59	33,013
62	592.000	Distribution Maint of Station Equip	913,572	(17,339)	89.7395	0	S-60	804,275
63	593.000	Distribution Maint of Overhead Line	4,887,244	185,486	89.7395	0	S-61	4,552,243
64	594.000	Distrib Maint of Underground Lines	524,224	(12,906)	89.7395	0	S-62	458,854
65	595.000	Distr Maint of Line Transformers	126,980	(4,944)	89.7395	0	S-63	109,514
66	596.000	Distr Maint of St Light Sig Sys Exp	212,943	(4,810)	89.7395	0	S-64	186,778
67	597.000	Distribution Maintenance of Meters	201,549	(8,226)	89.7395	0	S-65	173,487
68	598.000	Distr Maint of Miscellaneous Plant	131,838	(2,146)	89.7395	0	S-66	116,385
69	901.000	Customer Accounts Supervision	405,319	(14,539)	87.6215	0	S-67	342,407
70	902.000	Customer Accounts Read Meters	1,214,138	(46,408)	87.6215	0	S-68	1,023,183
71	903.000	Customer Accounts Records & Collect	3,859,128	253,702	87.6215	0	S-69	3,603,723
72	904.000	Customer Accounts Uncollectible Acc	1,807,444	0	87.6215	0	S-70	1,583,710
73	905.000	Customer Accounts Miscellaneous Exp	333,672	(1,185)	87.6215	0	S-71	291,330
74	907.000	Customer Service Supervision	300,099	(10,868)	87.6215	0	S-72	253,429
75	908.000	Customer Service Assistance Expense	693,020	(26,764)	87.6215	0	S-73	583,784
76	909.000	Cust Serv Inform & Instruct Adv Exp	84,695	(68,948)	87.6215	0	S-74	13,798
77	910.000	Customer Serv & Public Infor Clear	4,445	0	87.6215	0	S-75	3,895

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Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
78	911.000	Sales Supervision Expense	2,190	(662)	85.4746	0	S-76	1,306
79	912.000	Demonstration & Selling Expense	310,755	(15,999)	85.4746	0	S-77	251,942
80	916.000	Miscellaneous Sales Expense	411	(22)	85.4746	0	S-78	332
81	920.000	Administrative & General Salaries	5,851,311	(486,605)	82.8900	0	S-79	4,446,805
82	921.000	Admin & Gen. Office Supply Expense	2,143,636	(67,899)	82.8900	0	S-80	1,720,578
83	922.000	Admin & Gen. Exp Tranfer - Credit	(1,216,112)	(2,197)	82.8900	0	S-81	(1,009,856)
84	923.000	Admin & Gen Outside Services Empl	1,797,133	(173,567)	82.8900	0	S-82	1,345,774
85	924.000	Property Insurance	1,630,249	(3,178)	82.8900	0	S-83	1,348,679
86	925.000	Injuries & Damages Insurance Exp	932,618	29,419	82.8900	0	S-84	797,432
87	926.000	Employee Pensions & Benefits	13,453,772	1,356,304	82.8900	0	S-85	12,276,072
88	927.000	Franchise Requirements	0	0	82.8900	0	S-86	0
89	928.000	Regulatory Commission Expense	887,810	0	100.0000	29,002	S-87	916,812
90	929.000	Duplicate Charges Credit	(151,570)	0	82.8900	0	S-88	(125,636)
91	930.000	Admin & General Miscellaneous Exp	2,036,415	(108,935)	82.8900	0	S-89	1,597,688
92	931.000	Admin & General Rents Expense	51,534	0	82.8900	0	S-90	42,717
93	935.000	Admin & Gen Maint of General Plant	371,388	(6,175)	82.8900	0	S-91	302,725
94		Total	$ 239,940,305	$ 860,519		$ 29,002		$ 200,378,922
		Depreciation Expense						
95	403.000	Depreciation Expense	$ 30,455,533	$ 0	85.3656	$ 4,456,985	S-92	$ 30,455,533
96		Depreciation Expense - Other	0	0	85.3656	0	S-93	0
97		Total	$ 30,455,533	$ 0		$ 4,456,985		$ 30,455,533
		Other Operating Expenses						
98		Net Cost of Removal/Salvage	$ 0	$ 0	83.4657	$ 0		$ 0
99	404.000	Amortization Expense	775,444	1,471,649	85.3656	0	S-94	1,918,244
100	408.000	Taxes Other Than Income Taxes	19,257,626	267,950	76.5276	(5,805,828)	S-95	9,136,627
101		Total	$ 20,033,070	$ 1,739,599		$ (5,805,828)		$ 11,054,871
102		Total Operating Expenses	$ 290,428,908	$ 2,600,118		$ (1,319,841)		$ 241,889,326
103		Net Income Before Taxes	$ 38,545,215	$ (19,493,518)		$ (203,640)		$ 64,628,297

The Empire District Electric Company
Case: ER-06-0315
Twelve Months Ended December 31, 2005

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Current Income Taxes						
104	409.000	Current Income Taxes	$ 7,913,279	$ 0	89.4130	$ 6,404,290	S-96	$ 13,479,790
105		Total	$ 7,913,279	$ 0		$ 6,404,290		$ 13,479,790
		Deferred Income Taxes						
106	410.000	Deferred Tax Depreciation - Excess	$ 14,692,132	$ 0	100.0000	$ (12,368,371)	S-97	$ 2,323,761
107		Defered Tax Depr. Excess - Adjusted	945,721	0	85.3656	0		807,320
108	411.000	Amortization of Deferred Income Tax	(408,071)	0	85.3656	0	S-98	(348,352)
109	411.411	Amortization of Deferred ITC	(537,650)	0	85.3656	0	S-99	(458,968)
110		Total	$ 14,692,132	$ 0		$ (12,368,371)		$ 2,323,761
111		Total Income Taxes	$ 22,605,411	$ 0		$ (5,964,081)		$ 15,803,551
112		Net Operating Income	$ 15,939,804	$ (19,493,518)		$ 5,760,441		$ 48,824,746

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Revenues from System Sales	S-1		$ (1,523,481)
1.	To eliminate unbilled revenue from adjusted revenue level. (Eaves)			$ 938,275
2.	To adjust test year revenues to reflect Staff's annualization of customer growth. (Eaves)			$ 5,213,413
3.	To reflect the elimination of the IEC revenues from test year. (Eaves)			$ (6,305,092)
4.	To eliminate city franchise tax revenue amounts to reflect Staff's annualized level. (Eaves)			$ (5,805,828)
5.	To adjust test year revenue to reflect Staff's annualization of rate increase on 3/27/05. (Wells)			$ 6,741,842
6.	To adjust test year revenue to reflect Staff's normalization of revenue for weather. (Wells/Lange)			$ (3,498,117)
7.	To adjust test year revenue to reflect Staff's adjustment of test year to 365 days. (Wells/Lange)			$ (439,755)
8.	To adjust test year revenue to reflect Staff's annualization of large customers. (Wells)			$ 1,511,710
9.	To adjust test year revenue to recognize imputed special interruptible credit for Praxair. (Wells)			$ 100,320

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
10.	To adjust test year revenue to recognize additional revenue resulting from excess facilities. (Wells)			$ 19,751
	Sales for Resale - Off System	S-3	$ (17,032,400)	
1.	To normalize off-system sales. (Fischer)		$ (17,032,400)	
	Sales of Emission Credits	S-5	$ 139,000	
1.	To add proceeds from the sale of emission credits. (Eaves)		$ 139,000	
	Prod Oper Supr & Engineering	S-6	$ (32,246)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 11,552	
2.	To adjust year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		$ (188)	
3.	To adjust test year payroll to reflect Staff's annualized level. (McMellen)		$ (45,839)	
4.	To adjust test year expense to reflect Staff's annualized level of injuries and damages, and workman's compensation. (Mapeka)		$ 2,229	

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Production Fuel Expense	S-7	$ (384,458)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 4,910	
2.	To adjust test year payroll to reflect Staff's annualized level. (McMellen)		$ (2,775)	
3.	To adjust test year variable production fuel cost to reflect Staff's annualized level. (Fischer)		$ (386,593)	
	Production Purchased Power	S-8	$ (17,641)	
1.	To adjust test year maintenance expense associated with Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 34,252	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (51,893)	
	Production Electric Expesne	S-9	$ 22,068	
1.	To adjust test year maintenance expense associated with Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 53,486	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (31,418)	

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Miscl Steam Power Expense	S-10	$ (41,596)	
1.	To adjust test year maintenance expense associated with Iatan plant to reflect a 6-year average of costs. (Boateng)		$ (28,970)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (12,626)	
	Production - Rents	S-11	$ 7,896	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 7,896	
	Prod - Maint Supr & Eng	S-12	$ 10,524	
1.	To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)		$ 4	
2.	To adjust test year maintenance expense associated with the Riverton Plant to reflect a 5-year average of costs. (Boateng)		$ 4,131	
3.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 22,363	
4.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (15,974)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Production Maint of Structures	S-13	$ (4,984)	
1.	To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)		$ (2,426)	
2.	To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs. (Boateng)		$ 5,967	
3.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 2,478	
4.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (11,003)	
	Production Boiler Maintenance	S-14	$ 81,531	
1.	To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)		$ 227,722	
2.	To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs. (Boateng)		$ (102,930)	
3.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 11,040	
4.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (54,301)	

The Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Production Maint of Electric Plant	S-15	$ (243,665)	
1.	To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)		$ (45,247)	
2.	To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs. (Boateng)		$ (152,384)	
3.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ (31,575)	
4.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (14,459)	
	Prod Maint of Miscl Steam Plant	S-16	$ (11,156)	
1.	To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)		$ (2,373)	
2.	To adjust test year maintenance expense associated with Riverton plant to reflect a 5-year average of costs. (Boateng)		$ (3,479)	
3.	To adjust test year maintenance expense associated with Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 5,151	
4.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (10,455)	

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Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Prod Hydraulic Pwr Oper Suprv & Eng	S-17	$	(2,090)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(2,090)	
	Production Other Hydraulic Expense	S-19	$	(74)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(74)	
	Prod Hydraulic Electric Expense	S-20	$	(1,094)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(1,094)	
	Prod Miscl Hydraulic Generation Exp	S-21	$	(6,476)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(6,476)	
	Prod Hydraulic Maint Suprv & Eng	S-22	$	(2,224)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(2,224)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Hydraulic Maint of Structures	S-23	$ (631)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (631)	
	Prod Maint Reservoirs, Dam & Wtrwy	S-24	$ (759)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (759)	
	Prod Hydraulic Maint of Elect Plant	S-25	$ (2,209)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (2,104)	
2.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Boateng)		$ (105)	
	Prod Maint of Miscl Hydraulic Plant	S-26	$ (480)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (480)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Combustion Turb Oper Suprv Eng	S-27	$ (20,757)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (20,757)	
	Production Combustion Turbine Fuel	S-28	$ (922,898)	
1.	To adjust test year expense to reflect Staff's annualization of payroll. (McMellen)		$ (134)	
2.	To adjust test year variable production fuel cost to reflect Staff's annualized level. (Fischer)		$ (922,764)	
	Prod Comb Turb Generation Exp	S-29	$ (44,712)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (44,712)	
	Prod Miscl Power Generation Exp	S-30	$ (7,803)	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		$ (1,158)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (6,645)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Misc Transmission Expense	S-31	$ (3,810)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (3,810)	
	Prod Combust Turb Maint Suprv & Eng	S-32	$ (18,551)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (18,551)	
	Prod Comb Turb Maint of Structures	S-33	$ (4,975)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (4,975)	
	Prod Maint of Gen & Eectric Plant	S-34	$ (1,404,876)	
1.	To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs. (Boateng)		$ 41,591	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (24,003)	
3.	To recognize amortization of Energy Center 1 and 2 plant maintenance. (McMellen)		$ 151,484	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year expense to reflect Staff's disallowance of certain costs associated with meals. (Boateng)		$ (189)	
5.	To adjust test year maintenance expense to reflect actual costs associated with Empire's contract with Siemens Westinghouse Power Corporation. (Boateng)		$ (1,573,759)	
	Prod Maint Misl Other Gen Power Plt	S-35	$ (12,579)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (12,579)	
	Purchased Power	S-36	$ 3,460,525	
1.				
2.	To adjust test year expense to reflect Staff's annualization of purchased power for energy charges (variable production). (Fischer)		$ 3,460,525	
	Oth Pwr Supply Syst Contr Load Disp	S-37	$ (33,989)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Boateng)		$ (33,989)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Purch Power Other Power Supply Exp	S-38	$ 20,410	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 20,410	
	Transmission Oper Suprv & Engineer	S-39	$ (6,221)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 53	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (6,262)	
3.	To adjust test year expense to reflect Staff's disallowance of costs associated with promotional giveaways. (Boateng)		$ (12)	
	Transmission Load Dispatching	S-40	$ (17,328)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 35	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (17,363)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Transmission Station Expense	S-41	$ (5,368)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ (12)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (5,356)	
	Transmission Overhead Line Expense	S-42	$ (2,864)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (2,864)	
	Transmission Rents	S-44	$ (237,703)	
1.	To adjust test year expense to reflect Staff's elimination of billing expense. (Boateng)		$ (237,703)	
	Trans & Distr Engineer Maint Suprv	S-45	$ (1,468)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (1,468)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Transmission Maint of Structures	S-46	$ (85)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (85)	
	Transmission Maint of Station Equip	S-47	$ 125,526	
1.	To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)		$ 132,152	
2.	To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)		$ (1,871)	
3.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 6,965	
4.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (11,720)	
	Transmission Maint of Overhead Line	S-48	$ 66,456	
1.	To adjust test year tree trimming expense for Transmission Feeders to to reflect Staff's annualized level. (Harrison)		$ 71,324	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (4,868)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Oper Suprv & Engineer	S-49	$ (20,799)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 61	
2.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		$ (230)	
3.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (20,177)	
4.	To adjust test year expense to reflect Staff's elimination of expeense associated with promotional giveawy. (Boateng)		$ (453)	
	Distribution Substation Operations	S-50	$ (15,346)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (15,346)	
	Distributioon Overhead Line Expense	S-51	$ (34,632)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (34,632)	

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Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Distribution Underground Line Exp	S-52	$	(15,670)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(15,670)	
	Distr Street Light Signal Sys Exp	S-53	$	(1,060)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(1,060)	
	Distribution Meter Expense	S-54	$	(63,766)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(63,766)	
	Distribution Cust Installation Exp	S-55	$	(4,828)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(4,828)	
	Distribution Miscellaneous Expense	S-56	$	(14,507)	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		$	(1,045)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (13,326)	
3.	To adjust test year expense to reflect Staff's elimination of cost associated with promotional giveaways. (Boateng)		$ (136)	
	Distribution Rents Expense	S-57		
1.	To adjust test year payroll expense to reflect Staff's annualized level.			
	Distribution Maint Suprv & Engineer	S-58	$ (6,523)	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		$ (274)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (6,249)	
	Distribution Maint of Structures	S-59	$ (105)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (105)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Maint of Station Equip	S-60	$ (17,339)	
1.	To adjust test year maintanance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)		$ 4	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (17,343)	
	Distribution Maint of Overhead Line	S-61	$ 185,486	
1.	To adjust test year tree trimming expens to reflect Staff's annualized level. (Harrison)		$ 232,486	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (49,387)	
3.	To adjust test year expense to reflect Staff's annualized level of injuries and damages and workman's compensation. (Mapeka)		$ 2,387	
	Distrib Maint of Underground Lines	S-62	$ (12,906)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (12,906)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distr Maint of Line Transformers	S-63	$ (4,944)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (4,944)	
	Distr Maint of St Light Sig Sys Exp	S-64	$ (4,810)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (4,810)	
	Distribution Maintenance of Meters	S-65	$ (8,226)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (8,226)	
	Distr Maint of Miscellaneous Plant	S-66	$ (2,146)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (2,146)	
	Customer Accounts Supervision	S-67	$ (14,539)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (14,412)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expense to reflect Staff's elimination of cost associated with promotional giveaways. (Boateng)		$ (127)	
	Customer Accounts Read Meters	S-68	$ (46,408)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (46,408)	
	Customer Accounts Records & Collect	S-69	$ 253,702	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		$ (400)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (77,036)	
3.	To adjust test year customer deposits interest expense to reflect Staff's annualized level. (Mapeka)		$ 561,922	
4.	To adjust test year postage to reflect Staff's annualized level. (Mapeka)		$ 40,819	
5.	To include in the cost of service for postage for increase in customer growth. (Mapeka)		$ 15,603	
6.	To adjust test year injuries and damages expense to reflect Staff's annualized level. (Mapeka)		$ 3,292	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
7.	To adjust test year expense to reflect Staff's annualization of banking fees. (Boateng)		$ (290,498)	
	Customer Accounts Miscellaneous Exp	S-71	$ (1,185)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (1,170)	
2.	To adjust test year expense to reflect Staff's elimination of cost associated with promotional giveaways. (Boateng)		$ (15)	
	Customer Service Supervision	S-72	$ (10,868)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (10,838)	
2.	To adjust test year expense to reflect Staff's elimination of expense associated with promotional giveaways. (Boateng)		$ (30)	
	Customer Service Assistance Expense	S-73	$ (26,764)	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations. (Boateng)		$ (662)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (25,064)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year expense to reflect Staff's elimination of expense associated with promotional giveaways. (Boateng)		$ (1,038)	
	Cust Serv Inform & Instruct Adv Exp	S-74	$ (68,948)	
1.	To adjust test year expense to reflect Staff's disallowance of certain costs associated with advertising expense. (Boateng)		$ (68,948)	
	Sales Supervision Expense	S-76	$ (662)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (54)	
2.	To adjust test year expense to reflect Staff's elimination of expense associated with promotional giveaways. (Boateng)		$ (608)	
	Demonstration & Selling Expense	S-77	$ (15,999)	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations. (Boateng)		$ (3,237)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (10,254)	
3.	To adjust test year expense to reflect Staff's elimination of expense associated with promotional giveaways. (Boateng)		$ (2,508)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Miscellaneous Sales Expense	S-78	$ (22)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (22)	
	Administrative & General Salaries	S-79	$ (486,605)	
1.	To adjust test year expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ 5,165	
2.	To adjust test year payroll expense to reflect Staff's annualized levele. (McMellen)		$ (245,666)	
3.	To adjust test year injuries and damages expense to reflect Staff's annualized level. (Mapeka)		$ 2,635	
4.	To adjust test year expense to reflect Staff's disallowance of incentive stock options. (McMellen)		$ (248,739)	
	Admin & Gen. Office Supply Expense	S-80	$ (67,899)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ (53,395)	
2.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		$ (14,304)	

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Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(200)	
	Admin & Gen. Exp Tranfer - Credit	S-81	$	(2,197)	
1.	To adjust test year maintenance expense associated with the Iatan plant to refflect a 6-year average of costs. (Boateng)		$	(2,197)	
	Admin & Gen Outside Services Empl	S-82	$	(173,567)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$	(2,234)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$	(158)	
3.	To adjust test year expense to reflect Staff's annualization of outside services. (Boateng)		$	(171,175)	
	Property Insurance	S-83	$	(3,178)	
1.	To adjust test year maintenance expense associated with the Iatan plant. (Boateng)		$	(5,293)	
2.	To adjust test year expense to reflect Staff's annualization of property insurance. (Mapeka)		$	202	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year expense to reflect Staff's annualization of directors' travel. (Mapeka)		$ 1,913	
	Injuries & Damages Insurance Exp	S-84	$ 29,419	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		$ (1,564)	
2.	To adjust test year expense to reflect Staff's annualized level of vehicle liability. (Mapeka)		$ 10,862	
3.	To adjust test year expense to reflect Staff's annualization of excess liability. (Mapeka)		$ 20,121	
	Employee Pensions & Benefits	S-85	$ 1,356,304	
1.	To adjust test year FAS 106 expense to reflect a 5-year amortization. (Eaves)		$ 1,492,066	
2.				
3.	To adjust regulatory asset (FAS 87) expense to reflect Staff's annualized level. (Eaves)		$ 237,654	
4.	To reflect additional contribution of FAS 87 expense. (Eaves)		$ 959,606	
5.	To adjust test year maintenance expense associated with the Iatan plant. (Boateng)		$ 63,130	

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
6.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	$ (545)	
7.	To adjust test year healthcare expense to reflect Staff's annualized level. (McMellen)	$ (1,241,734)	
8.	To adjust test year life insurance expense to reflect Staff's annualized level. (McMellen)	$ (170,955)	
9.			
10.	To adjust test year 401k expense to reflect Staff's annualization of payroll. (McMellen)	$ (8,727)	
11.	To adjust test year expense of fiduciary/exess fiduciary and employee benefit liability to reflect Staff's annualized level. (Mapeka)	$ 25,809	
	Regulatory Commission Expense S-87		$ 29,002
1.	To adjust test year expense to reflect Staff's annualization of the PSC assessment. (Mapeka)		$ (2,672)
2.	To adjust test year expense to reflect Staff's annualization of rate case expense. (Mapeka)		$ 31,674

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Admin & General Miscellaneous Exp	S-89	$ (108,935)	
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		$ (17,754)	
2.	To adjust test year expense to reflect Staff's disallowance of Edison Electric Institute (EEI) dues charged to expense. (Boateng)		$ (84,854)	
3.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (514)	
4.	To adjust test year expense to reflect Staff's annualized level of directors and officers premium. (Mapeka)		$ (1,641)	
5.	To adjust test year expense to reflect Staff's annualization of comprehensive bond premium. (Mapeka)		$ (137)	
6.				
7.	To adjust test year expense to reflect Staff's disallowance of certain costs associated with advertising expense. (Boateng)		$ (4,035)	
	Admin & General Rents Expense	S-90		
1.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)			

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Admin & Gen Maint of General Plant	S-91	$ (6,175)	
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a six-year average of costs. (Boateng)		$ 600	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		$ (6,775)	
	Depreciation Expense	S-92		$ 4,456,985
1.	To adjust test year depreciation expense to reflect Staff's annualization of plant and depreciation rates. (McMellen)			$ 4,456,985
	Amortization Expense	S-94	$ 1,471,649	
1.	To recognize amortization expense as of the update period March 31, 2006. (McMellen)		$ (28,454)	
2.	To adjust test year expense to reflect Staff's amortization of stock issuance costs. (McMellen)		$ 1,363,683	
3.	To recognize amortization of the relocation cost of Asbury plant. (McMellen)		$ 135,420	
4.	To recognize amortization of customer demand program. (McMellen)		$ 1,000	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Taxes Other Than Income Taxes	S-95	$ 267,950	$ (5,805,828)
1.	To adjust test year expense related to FICA Taxes to reflect Staff's annualization of payroll. (McMellen)		$ (34,675)	
2.	To adjust test year FUTA expense to reflect the Staff's annualization of payroll. (McMellen)		$ (1,762)	
3.	To adjust test year SUTA Taxes to reflect Staff's annualization of payroll. (McMellen)		$ 13,930	
4.	To adjust test year expense to reflect Staff's annualization of property tax. (Boateng)		$ 290,457	
5.	To adjust test year expense to eliminate city franchise taxes from expense (Eaves)			$ (5,805,828)
	Current Income Taxes	S-96		$ 6,404,290
1.	To adjust current income taxes consistent with adjusted net operating income before taxes. (Featherstone)			$ 6,404,290

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Income Tax

Line		Test Year	8.22% Return	8.30% Return	8.37% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	$ 64,628,297	$ 67,875,311	$ 68,678,166	$ 69,380,665
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 30,455,533	$ 30,455,533	$ 30,455,533	$ 30,455,533
3	Book Depreciation - Clearing/Opers	437,265	437,265	437,265	437,265
4	Non - Deductible Expenses	181,551	181,551	181,551	181,551
5	Contribution in Aid of Construction	1,364,982	1,364,982	1,364,982	1,364,982
6	Total	$ 32,439,331	$ 32,439,331	$ 32,439,331	$ 32,439,331
	Subtr from Net Income Before Taxes				
7	Interest Expense 3.6500 %	$ 22,568,401	$ 22,568,401	$ 22,568,401	$ 22,568,401
8	Tax Depreciation - Straight Line	29,863,952	29,863,952	29,863,952	29,863,952
9	Tax Depreciation - Excess	9,521,255	9,521,255	9,521,255	9,521,255
10	Preferred Stock Dividends	0	0	0	0
11	Total	$ 61,953,608	$ 61,953,608	$ 61,953,608	$ 61,953,608
12	Net Taxable Income	$ 35,114,020	$ 38,361,034	$ 39,163,889	$ 39,866,388
	Provision for Federal Income Tax				
13	Net Taxable Income	$ 35,114,020	$ 38,361,034	$ 39,163,889	$ 39,866,388
14	Deduct Missouri Income Tax 100.0 %	$ 1,830,589	$ 1,999,864	$ 2,041,719	$ 2,078,343
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	33,283,431	36,361,170	37,122,170	37,788,046
17	Total Federal Tax	$ 11,649,201	$ 12,726,410	$ 12,992,760	$ 13,225,816

The Empire District Electric Company
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Twelve Months Ended December 31, 2005

Income Tax

Line		Test Year	8.22% Return	8.30% Return	8.37% Return
	(A)	(B)	(C)	(D)	(E)
	Provision for Missouri Income Tax				
18	Net Taxable Income	$ 35,114,020	$ 38,361,034	$ 39,163,889	$ 39,866,388
19	Deduct Federal Income Tax 50.0 %	$ 5,824,601	$ 6,363,205	$ 6,496,380	$ 6,612,908
20	Deduct City Income Tax	0	0	0	0
21	Missouri Taxable Income	29,289,420	31,997,829	32,667,509	33,253,480
22	Total Missouri Tax	$ 1,830,589	$ 1,999,864	$ 2,041,719	$ 2,078,343
	Provision for City Income Tax				
23	Net Taxable Income	$ 35,114,020	$ 38,361,034	$ 39,163,889	$ 39,866,388
24	Deduct Federal Income Tax	$ 11,649,201	$ 12,726,410	$ 12,992,760	$ 13,225,816
25	Deduct Missouri Income Tax	1,830,589	1,999,864	2,041,719	2,078,343
26	City Taxable Income	21,634,230	23,634,760	24,129,410	24,562,229
27	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
28	Federal Income Tax	$ 11,649,201	$ 12,726,410	$ 12,992,760	$ 13,225,816
29	Missouri Income Tax	1,830,589	1,999,864	2,041,719	2,078,343
30	City Income Tax	0	0	0	0
31	Total	$ 13,479,790	$ 14,726,274	$ 15,034,479	$ 15,304,159
	Deferred Income Taxes				
32	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
33	Deferred Income Taxes	3,131,081	3,131,081	3,131,081	3,131,081
34	Amort. of Deferred Tax Depreciation	(348,352)	(348,352)	(348,352)	(348,352)
35	Amortization of Deferred ITC	(458,968)	(458,968)	(458,968)	(458,968)
36	Total	$ 2,323,761	$ 2,323,761	$ 2,323,761	$ 2,323,761
37	Total Income Tax	$ 15,803,551	$ 17,050,035	$ 17,358,240	$ 17,627,920