

THIS FILING IS

Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. _____

Form 1 Approved
OMB No. 1902-0021
(Expires 7/31/2008)
Form 1-F Approved
OMB No. 1902-0029
(Expires 6/30/2007)
Form 3-Q Approved
OMB No. 1902-0205
(Expires 6/30/2007)

FILED
June 4, 2008
Data Center
Missouri Public
Service Commission



FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Staff Exhibit No. 225
Case No(s). ER-2008-0093
Date 5-14-08 Rptr FF

Exact Legal Name of Respondent (Company)

The Empire District Electric Company

Year/Period of Report

End of 2005/Q4

**FERC FORM NO. 1/3-Q:
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent The Empire District Electric Company		02 Year/Period of Report End of 2005/Q4
03 Previous Name and Date of Change (if name changed during year) / /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 602 Joplin St Joplin MO 64801		
05 Name of Contact Person Gregory A. Knapp		06 Title of Contact Person Vice-President-Finance & CFO
07 Address of Contact Person (Street, City, State, Zip Code) 602 Joplin St Joplin MO 64801		
08 Telephone of Contact Person, Including Area Code (417) 625-5100	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 04/18/2006

ANNUAL CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

01 Name Gregory A. Knapp	03 Signature 	04 Date Signed (Mo, Da, Yr) 04/18/2006
02 Title Vice-President-Finance & CFO		

Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willfully to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.

Name of Respondent The Empire District Electric Company		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo. Da. Yr) 04/18/2006	Year/Period of Report End of 2005/Q4
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 11, column (c), and that reported for electric plant in service, pages 204-207, column 9d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	398,536,215	398,536,215		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense				
4	(403.1) Depreciation Expense for Asset Retirement Costs	33,627,968	33,627,968		
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing	522,644	522,644		
7	Other Clearing Accounts	645,744	645,744		
8	Other Accounts (Specify, details in footnote):	371,717	371,717		
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	35,168,073	35,168,073		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	11,166,044	11,166,044		
13	Cost of Removal	-28,857	-28,857		
14	Salvage (Credit)	3,519,760	3,519,760		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	7,617,427	7,617,427		
16	Other Debit or Cr. Items (Describe, details in footnote):	-3,286,774	-3,286,774		
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	422,800,087	422,800,087		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production	100,487,593	100,487,593		
21	Nuclear Production				
22	Hydraulic Production-Conventional	2,217,806	2,217,806		
23	Hydraulic Production-Pumped Storage				
24	Other Production	62,702,087	62,702,087		
25	Transmission	51,897,789	51,897,789		
26	Distribution	174,740,738	174,740,738		
27	General	30,754,074	30,754,074		
28	TOTAL (Enter Total of lines 20 thru 27)	422,800,087	422,800,087		