

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI COST OF SERVICE
Twelve Months Ended December 31, 2003

Run Time: 11:16 AM
Run Date: 23-Apr-04
DOCKET NO.

SUMMARY OF RESULTS
RATE BASE

	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Farmake	Power Plant	To/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 1 of 14
1 Electric Plant in Service	1,010,777,687	541,298,470	104,418,884	23,207,536	145,057,320	0	6,182,404	65,452,782	333,781	95,105,480	101,666	30,616,384	3 14
2 Depreciation Reserve	(330,206,967)	(179,270,092)	(34,463,410)	(7,581,810)	(46,111,256)	0	(1,592,277)	(20,780,946)	(106,248)	(29,680,283)	(33,243)	(10,590,582)	4 16
3 Total Rate Base Adjustments	(69,170,783)	(38,541,476)	(7,947,986)	(1,226,476)	(9,044,196)	0	2,271,509	(4,217,766)	(21,722)	(5,334,753)	(5,665)	(2,193,271)	5 21-25
4 Total Rate Base	611,386,947	323,486,931	62,007,480	13,856,250	95,901,871	0	3,968,618	40,454,374	205,791	60,104,444	62,754	17,907,421	(sum 1-3)
OPERATING EXPENSES													
5 Total O & M Expenses	168,650,700	80,074,466	15,457,255	3,951,935	26,048,360	0	1,097,534	12,912,167	50,561	22,629,251	23,267	2,465,318	9 18
6 Total Depreciation Exp.	47,177,168	25,665,185	4,947,873	1,081,993	6,468,831	0	216,613	2,912,642	14,875	4,120,481	4,759	1,542,786	9 26
7 Total Other Tax & Disc.	10,723,349	5,723,953	244,913	244,913	1,527,073	1	58,161	688,860	3,478	1,005,178	1,085	307,354	9 39
8 Total Op. Exp. Inc. Tax	226,551,217	117,728,854	21,598,161	5,278,941	37,084,254	1	2,272,229	16,513,459	88,915	27,754,320	29,111	4,316,368	(sum 5-7)
9 Net Federal Income Tax	1,581,549	838,784	160,400	35,954	232,556	0	8,714	124,647	532	155,477	162	46,323	10 1
10 Net State Income Tax	(506,831)	(260,160)	(51,402)	(11,522)	(74,526)	0	2,792	(33,539)	(171)	(49,929)	(52)	(14,349)	10 2
11 Tax on Increase	20,110,223	(260,160)	2,039,266	457,178	2,957,075	0	110,801	1,330,635	6,769	1,976,971	2,064	580,015	10 3
12 Interruptible Credit	443,232	210,314	41,265	10,150	77,854	0	3,579	35,326	177	57,088	44	6,914	(sum 9-11)
13 Total Operating Expenses	248,179,369	123,143,740	23,698,610	5,770,601	40,377,013	1	2,322,700	17,960,571	76,222	29,694,631	31,329	4,943,975	(sum 9-11)
14 Return On Rate Base	58,327,269	30,860,462	5,915,515	1,325,366	8,576,838	0	321,366	3,889,947	19,632	5,733,964	5,997	1,708,368	6 31
15 Other Operating Revenues	14,302,526	6,784,984	1,516,565	568,071	2,420,541	0	102,850	1,126,229	5,467	1,759,231	1,258	227,700	10 16
16 TOTAL COST OF SERVICE	292,203,793	147,219,208	28,097,540	8,736,518	48,433,110	1	2,611,216	20,883,889	90,387	33,969,439	36,058	6,323,643	13-14-15
17 Other Retail Revenues	0	0	0	0	0	0	0	0	0	0	0	0	
18 Revenue Credits	1,627,329	685,228	108,578	20,427	73,215	0	(8)	34,592	172	(75)	168	704,033	10 27
19 NET COST OF SERVICE	290,576,464	146,533,980	27,987,962	8,716,091	48,359,895	1	2,611,224	20,649,097	90,215	33,969,439	35,892	5,720,810	16-17-18
Proposed Rate Revenues													
20 Proposed Rate Revenues	290,576,464	132,186,306	30,043,260	7,706,451	53,188,008	0	2,963,745	23,294,451	117,336	36,420,837	54,702	5,210,808	12 27
21 Net COS less Proposed Revenue	(0)	(14,347,674)	(2,055,286)	(360,360)	(6,328,113)	1	(342,521)	(2,845,354)	(21,621)	(2,557,396)	(18,810)	559,802	19-20
22 Return On Proposed Rates	58,327,269	22,020,683	7,181,812	1,665,262	12,783,532	(1)	532,368	5,488,786	36,650	7,305,915	17,576	1,364,272	14-21- (10-5)
23 Rate of Return on Proposed Rates	9.54%	6.81%	11.58%	11.26%	14.22%	0.00%	15.80%	13.57%	17.81%	12.18%	28.01%	7.79%	22-24
24 Allowed Rate Of Return	9.54%	9.54%	9.54%	9.54%	9.54%	0.00%	9.54%	9.54%	9.54%	9.54%	9.54%	9.54%	10 44
25 Proposed Rev less Present Rev	52,385,860	23,830,800	5,418,279	1,281,170	9,588,876	0	593,509	4,199,586	21,244	6,566,046	9,862	939,418	20-27
26 % Increase (Prop Incr/Pres Rev)	21.9933%	21.9933%	21.9933%	21.9933%	21.9933%	0.0000%	21.9933%	21.9933%	21.9933%	21.9933%	21.9933%	21.9933%	25-27
Present Rate Revenues													
27 Present Rate Revenues	238,190,514	108,365,408	24,626,981	5,325,281	43,596,132	0	2,421,236	19,054,865	96,592	29,654,791	44,840	4,271,390	12 25
28 Return On Present Rates	26,051,602	3,322,036	4,594,100	890,355	8,772,950	(1)	242,179	3,835,750	32,778	3,895,287	16,996	848,163	14-30-11
29 Rate of Return On Present Rates	4.26%	1.03%	7.41%	6.41%	9.76%	0.00%	7.16%	8.99%	15.93%	6.15%	27.03%	4.74%	27-9
30 COS less Present Revenue	52,385,860	38,178,574	3,360,961	392,810	2,780,763	1	186,988	1,554,232	(6,377)	4,012,638	(8,948)	1,449,230	18-27
31 % Increase (COS/Presnt Rev)	21.9933%	35.2346%	13.6476%	15.3265%	6.3322%	0.0000%	7.8468%	8.1305%	-6.6024%	13.4372%	-19.9556%	33.9285%	30-27
Equal % Increase Rate Rev													
32 Equal % Increase Rate Rev	290,576,464	132,186,306	30,043,260	7,706,451	53,188,008	0	2,963,745	23,294,451	117,336	36,420,837	54,702	5,210,808	13 25
33 Equal % Increase less COS	0	(13,347,673)	(2,055,286)	(360,360)	(6,328,113)	1	(342,521)	(2,845,354)	(21,621)	(2,557,396)	(18,810)	559,802	19-32
34 Return on Eq % Inc Rates	58,327,269	22,020,683	7,181,812	1,665,262	12,783,532	(1)	532,368	5,488,786	36,650	7,305,915	17,576	1,364,272	14-33+ (10-8)
35 ROR on Eq % Inc Rates	9.54%	6.81%	11.58%	11.26%	14.22%	0.00%	15.80%	13.57%	17.81%	12.18%	28.01%	7.79%	34-4
36 Equal % Inc Rev less Present Rev	52,385,860	23,830,800	5,418,279	1,281,170	9,588,876	0	532,509	4,199,586	21,244	6,566,046	9,862	939,418	32-27
37 % Increase (Eq % Inc/Presnt)	21.9933%	21.9933%	21.9933%	21.9933%	21.9933%	0.0000%	21.9933%	21.9933%	21.9933%	21.9933%	21.9933%	21.9933%	36-27
Net COS Cans per kWh													
Net COS Cans per kWh	7.646	9.527	9.167	7.749	8.026	0.000	3.875	8.276	9.810	5.062	4.860	16.905	

1	Production Plant	1	411,156,716	195,093,862	38,854,310	9,415,489	72,034,857	0	3,412,601	32,769,190	184,463	52,556,985	41,116	6,414,045
2	Total Production Plant		411,156,716	195,093,862	38,854,310	9,415,489	72,034,857	0	3,412,601	32,769,190	184,463	52,556,985	41,116	6,414,045
TRANSMISSION PLANT														
3	Assigned Trans. Plant	22	6,975	0	0	0	0	0	6,975	0	0	0	0	0
4	Other Trans. Plant	2	135,712,761	66,293,705	13,202,856	3,199,422	24,477,876	0	1,150,618	11,135,017	55,885	17,995,004	13,971	2,179,519
5	Total Transmission Plant		135,712,761	66,293,705	13,202,856	3,199,422	24,477,876	0	1,150,618	11,135,017	55,885	17,995,004	13,971	2,179,519
6	Total P & T Plant		550,876,452	281,387,567	52,057,166	12,614,911	96,512,733	0	4,579,192	43,904,207	220,348	70,552,989	55,087	8,593,564
DISTRIBUTION PLANT														
7	Acct 360	4	1,437,497	678,268	134,547	37,028	258,078	0	11,131	116,743	522	176,078	121	24,882
8	Acct 361	4	8,028,807	3,788,307	752,040	206,909	1,441,135	0	62,711	652,338	2,917	983,444	674	138,970
9	Acct 362 Spec Assn.	22	252,795	0	0	0	0	0	252,795	0	0	0	0	0
10	Acct 362 Other	4a	67,639,225	24,555,586	4,874,876	1,340,523	9,343,282	0	4,226,471	18,906	6,374,623	4,372	900,798	0
11	Total Acct 362		67,639,225	24,555,586	4,874,876	1,340,523	9,343,282	0	252,795	4,226,471	18,906	6,374,623	4,372	900,798
12	Acct 364 Spec Assn.	23	3,326	0	0	0	0	0	3,326	0	0	0	0	0
13	Pri. Demand	3	39,645,001	18,873,002	3,732,760	1,030,285	7,154,812	0	3,290,871	14,537	4,906,285	3,375	861,252	0
14	-Cust	8	17,083,626	12,261,463	2,097,287	313,033	180,406	0	97,611	1,245	4,358	498	87,775	0
15	Sec. Demand	6	10,133,872	5,512,679	1,086,567	300,937	2,082,807	0	944,030	4,272	0	987	201,603	0
16	-Cust	9	13,029,507	1,601,787	239,056	1,883,281	9,555,410	0	3,326	4,355,062	21,005	4,909,643	5,240	1,047,668
17	Total Acct 364		78,874,631	49,574,603	8,518,391	1,883,281	9,555,410	0	8,281	0	0	0	0	0
18	Acct 366 Spec Assn.	22	0	0	0	0	0	0	0	0	0	0	0	0
19	Pri. Demand	3	45,918,812	21,859,649	4,323,482	1,193,327	8,286,828	0	3,752,590	16,838	5,681,548	3,910	800,643	0
20	-Cust	8	26,428,457	22,119,392	3,248,286	484,794	279,516	0	157,182	1,928	6,749	771	135,948	0
21	Sec. Demand	6	6,417,569	3,491,133	698,107	190,581	1,318,897	0	597,346	2,705	0	625	127,873	0
22	-Cust	9	12,813,363	10,727,449	1,675,392	235,110	735,511	0	73,300	938	0	374	68,632	0
23	Total Acct 365		91,587,102	58,197,623	9,538,273	2,103,802	10,020,662	0	8,281	4,574,628	22,406	5,686,296	5,690	1,130,966
24	Acct 366 Pri. Demand	3	2,585,474	1,230,916	243,436	67,191	486,593	0	211,280	948	316,901	220	45,080	0
25	-Cust	8	6,553,707	5,485,148	893,507	120,216	66,289	0	37,390	478	1,874	191	33,172	0
26	Sec. Demand	6	847,473	460,969	96,862	25,185	174,155	0	73,943	357	18,959	83	18,959	0
27	-Cust	9	2,073,884	3,470,356	500,819	74,744	43,080	0	23,309	297	0	119	20,960	0
28	Total Acct 368		14,080,278	10,587,308	1,840,824	287,316	753,117	0	351,032	2,080	321,575	613	118,511	0
29	Acct 367 Pri. Demand	3	5,487,968	2,603,027	514,837	142,100	936,768	0	446,854	2,005	876,553	485	95,540	0
30	-Cust	8	13,860,300	11,600,434	2,514,337	254,234	148,599	0	79,287	1,011	3,540	405	71,297	0
31	Sec. Demand	6	1,792,177	974,938	192,160	53,222	369,317	0	168,555	765	0	175	35,654	0
32	-Cust	9	8,615,356	7,212,495	1,056,172	158,074	97,110	0	46,296	629	0	232	44,329	0
33	Total Acct 367		29,793,810	22,390,894	3,468,723	607,639	1,592,154	0	742,392	4,400	680,093	1,238	246,620	0
34	Acct 368 - Spec Assn.	22	0	0	0	0	0	0	0	0	0	0	0	0
35	-Demand	33	20,504,543	11,720,512	2,245,382	553,068	3,906,696	0	1,863,866	7,095	0	1,091	206,623	0
36	-Cust	36	38,654,553	4,760,529	706,934	220,529	2,820	0	2,094,995	2,820	0	14,685	198,820	0
37	Total Acct 368		59,159,096	44,069,511	1,282,052	4,315,335	9,916	0	2,094,995	9,916	0	15,796	405,643	0
38	Acct 369	3a	0	0	0	0	0	0	0	0	0	0	0	0
39	Total Acct 369		0	0	0	0	0	0	0	0	0	0	0	0
40	Acct 370 Spec Assn.	23	0	0	0	0	0	0	0	0	0	0	0	0
41	Other	14	13,485,000	9,868,242	2,407,479	434,252	48,300	0	7,870	438,068	5,154	275,435	0	0
42	TOTAL Acct 370		13,485,000	9,868,242	2,407,479	434,252	48,300	0	7,870	438,068	5,154	275,435	0	0
43	Acct 371	2b	0,905,768	0	0	0	0	0	0	0	0	0	0	0
44	Acct 373	29	0,999,878	0	0	0	0	0	189	129,171	1,591	5,567	7,434,835	0
45	Total Distribution Plant		459,497,708	252,916,566	47,154,757	9,435,356	41,317,546	0	345,737	18,284,811	96,769	19,414,753	41,509	20,596,101

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Allos	MISSOURI RETAIL	Residential	Comm Service	Comm Small Bus	General Power	Power Furnace	Process	Tool/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 3 of 14
1	Dist. Plant minus land	408,060,206	252,234,298	47,020,110	9,985,328	41,053,488	0	334,806	18,167,368	96,247	19,238,675	41,388	20,471,219
2	PIS Acct 364,356,368	230,822,829	151,841,737	25,349,519	5,249,135	23,691,397	0	11,807	11,015,905	33,327	10,597,538	26,876	2,583,507
3	Sec PIS Acct 364,356,368	101,553,327	74,703,222	11,947,684	2,227,736	7,590,135	0	0	3,774,741	18,779	0	18,122	887,889
4	PIS Acct 368,367	43,786,088	32,978,202	5,110,347	864,555	2,416,871	0	0	1,083,424	6,480	1,001,868	1,911	363,251
5	PIS Acct 364,365	171,461,743	107,775,226	18,353,628	3,887,083	16,576,082	0	11,607	8,930,990	43,411	10,597,938	10,920	2,177,964
6	Total T & D Plant	549,217,442	319,210,211	60,367,813	12,634,778	85,789,222	0	1,512,328	24,416,718	162,654	37,409,757	55,480	22,875,620
7	Total PTD Plant	514,304,133	319,210,211	59,211,923	12,634,778	85,789,222	0	4,924,189	62,181,908	317,117	90,368,742	96,596	29,086,885
8	Profit less land	366,374,158	514,304,133	59,211,923	12,634,778	85,789,222	0	86,886	871,070	3,368	1,084,490	842	131,351
9	Total PTD minus land	890,516,705	509,630,596	88,281,560	21,820,422	138,087,825	0	4,843,912	61,401,065	313,227	89,106,174	95,633	28,333,432
GENERAL & INTANGIBLE PLANT													
10	Production Related	21,578,828	10,238,154	2,039,185	494,155	3,780,611	0	179,104	1,719,833	8,832	2,779,353	2,159	386,830
11	Transmission Related	7,332,042	3,475,307	682,828	167,816	1,284,687	0	81,226	584,406	2,933	844,436	733	174,388
12	Distribution Related	21,491,769	13,273,876	2,474,834	495,793	2,168,183	0	18,145	989,635	5,079	1,018,949	2,179	1,075,701
13	Total General & Intangible Plant	50,403,539	26,992,337	5,205,981	1,157,669	7,233,441	0	258,475	3,263,874	16,644	4,742,736	5,070	1,526,719
14	TOTAL PLANT IN SERVICE	1,070,777,687	641,296,470	104,418,834	23,207,538	145,057,320	0	5,183,404	65,462,782	333,761	95,109,480	101,866	30,616,334
15	Classification of Plant	784,688,356	375,080,123	74,656,078	18,884,364	139,244,194	0	5,174,854	63,381,388	307,543	94,796,553	74,922	12,502,597
16	Demand	228,085,331	105,416,347	28,759,805	4,520,542	5,813,126	0	8,450	2,091,383	26,216	312,827	28,744	18,113,787
17	Customer	228,085,331	105,416,347	28,759,805	4,520,542	5,813,126	0	8,450	2,091,383	26,216	312,827	28,744	18,113,787
DEPRECIATION RESERVE													
18	Production Depreciation	121,885,963	57,882,885	11,518,223	2,791,188	21,354,419	0	1,011,853	9,714,310	48,754	15,680,911	12,189	1,901,421
19	Total Prod Depr Reserve	121,885,963	57,882,885	11,518,223	2,791,188	21,354,419	0	1,011,853	9,714,310	48,754	15,680,911	12,189	1,901,421
TRANSMISSION RESERVE													
20	Spec Assign Trans Plant	6,975	0	0	0	0	0	6,975	0	0	0	0	0
21	Transmission Depreciation	30,832,101	18,425,832	3,666,634	889,255	6,803,394	0	322,306	3,064,918	15,533	5,001,575	3,883	805,761
22	Total Trans Depr Reserve	38,839,076	18,425,832	3,666,634	889,255	6,803,394	0	329,281	3,064,918	15,533	5,001,575	3,883	805,761
DISTRIBUTION RESERVE													
23	Acct 380	0	0	0	0	0	0	0	0	0	0	0	0
24	Acct 381	2,878,345	1,358,116	269,608	74,141	518,758	0	22,289	233,757	1,046	352,567	242	48,821
25	Acct 382 Spec Assn.	105,573	0	0	0	0	0	105,573	0	0	0	0	0
26	Acct 382 Other	18,497,828	8,796,116	1,746,170	480,192	3,346,886	0	105,578	1,513,975	6,772	2,283,471	1,568	322,877
27	Total Acct 382	18,603,404	8,796,116	1,746,170	480,192	3,346,886	0	105,578	1,513,975	6,772	2,283,471	1,568	322,877
28	Acct 364 Spec Assn.	3,325	0	0	0	0	0	3,326	0	0	0	0	0
29	Acct 364 Pn-Demand	14,211,760	6,765,508	1,338,110	368,332	2,584,753	0	0	1,161,314	5,211	1,758,425	1,210	247,797
30	-Cust	6,116,851	5,119,554	751,819	112,204	84,871	0	0	34,381	446	1,562	179	31,485
31	Sec. Demand	3,632,873	1,976,180	388,504	107,879	746,583	0	0	338,412	1,531	0	354	72,270
32	-Cust	4,870,579	3,970,087	574,201	85,866	49,393	0	0	26,724	341	0	138	24,032
33	Total Acct 364	28,635,230	17,771,278	3,063,634	675,111	3,425,380	0	3,326	1,961,541	7,529	1,758,387	1,879	375,864
34	Acct 365 Spec Assn.	8,281	0	0	0	0	0	8,281	0	0	0	0	0
35	Pn-Demand	16,459,331	7,835,464	1,549,731	427,741	2,970,385	0	0	1,345,090	6,035	2,036,517	1,401	288,986
36	-Cust	9,473,127	7,826,567	1,164,328	100,155	1,001,155	0	0	54,193	691	2,419	276	48,790
37	Sec. Demand	2,300,340	1,251,376	246,648	68,313	472,751	0	0	214,295	970	0	224	45,764
38	-Cust	4,593,098	3,845,192	564,676	84,274	48,573	0	0	26,281	335	0	154	23,633
39	Total Acct 365	32,834,177	20,860,599	3,525,354	754,098	3,591,842	0	8,281	1,538,568	8,031	2,038,936	2,035	405,113
40	Acct 366 Pn-Demand	441,250	87,272	24,088	167,214	167,214	0	0	75,748	340	114,685	79	18,161
41	-Cust	2,349,518	1,968,438	288,776	43,088	214,840	0	0	13,440	171	600	68	12,066
42	Sec. Demand	303,799	185,266	32,574	9,022	62,435	0	0	28,307	128	0	30	6,044
43	-Cust	1,460,425	1,222,620	179,545	26,788	16,444	0	0	8,356	107	0	43	7,514
44	Total Acct 366	5,040,540	3,793,574	588,167	103,004	289,993	0	0	128,945	746	115,205	221	41,805
45	Acct 367 Pn-Demand	1,960,279	933,191	184,570	50,943	353,766	0	0	160,198	719	242,546	187	34,180
46	-Cust	4,968,850	4,183,871	610,727	91,127	52,534	0	0	28,423	363	1,269	145	25,680
47	Sec. Demand	842,489	349,517	68,990	13,042	132,042	0	0	59,853	271	0	63	12,782
48	-Cust	3,368,624	2,585,665	379,716	56,670	32,865	0	0	17,873	225	0	90	15,892
49	Total Acct 367	10,660,353	8,027,184	1,243,903	217,840	571,005	0	0	286,149	1,578	243,515	465	88,414

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI COST OF SERVICE
Twelve Months Ended December 31, 2003

Run Time: 11:16 AM
Run Date: 23-Apr-04
DOCKET NO.

Allos	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Process	Total Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Lane Page 4 of 14
1	Acct 368 - Spec Assn.	0	0	0	0	0	0	0	0	0	0	0	
2	-Demand	7,350,923	4,201,828	504,987	193,276	1,400,359	0	868,211	2,544	0	0	391	74,136
3	-Cust	13,857,742	11,937,172	1,703,075	254,172	148,488	0	79,265	1,011	0	0	5,257	71,277
4	Total Acct 368	21,208,665	15,798,016	2,508,062	452,448	1,548,847	0	147,476	3,555	0	0	5,648	145,423
5	Acct 369	14,461,516	10,470,502	2,065,995	312,813	1,345,345	0	221,258	2,822	0	0	2,780	0
6	Acct 370 - Spec Assn.	0	0	0	0	0	0	0	0	0	0	0	0
7	Acct 370 - Other	4,834,402	3,337,787	883,086	155,752	173,318	0	167,048	1,848	98,744	0	0	0
8	Total Acct 370	4,834,402	3,337,787	883,086	155,752	173,318	0	167,048	1,848	98,744	0	0	0
9	Acct 371	3,017,270	2,161,716	663,086	133,365	82,631	0	44,709	570	1,996	0	0	2,683,330
10	Acct 373	3,226,478	0	960,612	143,365	82,631	0	57	0	0	0	0	3,226,478
11	Total Dist Depr Reserve	146,250,478	90,416,173	15,854,602	3,368,782	14,714,215	0	6,511,614	34,497	8,894,801	0	14,536	7,388,623
GENERAL PLANT													
12	Production Related	9,208,267	4,983,318	870,180	210,569	1,613,267	0	733,898	3,583	1,188,025	921	143,648	0
13	Transmission Related	2,534,220	1,892,218	277,270	67,190	514,060	0	24,489	1,174	377,809	293	45,772	0
14	Distribution Related	11,351,973	8,831,586	1,273,501	254,346	1,111,866	0	9,083	492,062	2,807	521,064	1,121	554,448
	Total Gen / Int Depr Reserve	23,194,460	12,993,202	2,420,951	532,605	3,239,236	0	108,981	1,465,806	7,464	2,084,896	2,335	743,867
16	TOTAL DEPRECIATION RESERVE	330,206,957	179,270,092	34,483,410	7,581,810	46,117,254	0	1,583,277	106,248	29,680,283	33,243	10,588,592	0
NET PLANT													
NET PRODUCTION PLANT													
17	Production Plant	289,270,783	137,258,977	27,336,097	8,824,301	50,880,238	0	2,400,948	115,709	37,250,074	28,927	4,512,824	0
18	Total Net Prod Plant	289,270,783	137,258,977	27,336,097	8,824,301	50,880,238	0	2,400,948	115,709	37,250,074	28,927	4,512,824	0
NET TRANSMISSION PLANT													
19	Assigned Trans Plant	0	0	0	0	0	0	0	0	0	0	0	0
20	Other Trans Plant	100,880,659	47,867,873	9,533,222	2,310,167	17,674,292	0	837,310	40,352	12,993,429	10,088	1,573,738	0
21	Total Net Trans Plant	100,880,659	47,867,873	9,533,222	2,310,167	17,674,292	0	837,310	40,352	12,993,429	10,088	1,573,738	0
22	Total P & T Plant	390,151,442	185,126,850	36,869,309	8,834,468	68,554,530	0	3,238,258	156,061	50,251,503	39,015	6,086,562	0
NET DISTRIBUTION PLANT													
23	Acct 380	1,437,487	678,268	134,647	37,028	258,078	0	11,131	522	176,078	121	24,882	0
24	Acct 381	5,150,482	2,430,191	482,432	132,868	924,877	0	39,862	1,871	630,877	432	89,149	0
25	Acct 382 - Spec Assn.	147,221	0	0	0	0	0	147,221	0	0	0	0	0
26	Acct 382 - Other	33,141,359	15,759,450	3,128,505	860,337	5,986,406	0	2,712,486	12,134	4,091,152	2,808	578,121	0
27	Total Acct 382	33,288,620	15,759,450	3,128,505	860,337	5,986,406	0	2,712,486	12,134	4,091,152	2,808	578,121	0
28	Acct 384 - Spec Assn.	0	0	0	0	0	0	0	0	0	0	0	0
29	Acct 384 - Demand	23,433,240	12,107,464	2,394,670	680,953	4,589,859	0	2,078,457	9,326	3,146,960	2,185	443,455	0
30	-Cust	10,946,734	5,161,909	1,345,448	200,789	1,115,735	0	62,630	798	2,798	319	76,310	0
31	Sec - Demand	8,500,569	3,536,616	887,053	183,058	1,338,044	0	685,518	2,741	0	633	129,333	0
32	-Cust	8,358,427	6,397,402	1,027,598	153,360	88,392	0	47,826	610	0	244	43,006	0
33	Total Acct 384	51,239,401	31,803,324	5,484,757	1,284,170	6,130,030	0	2,794,821	13,476	3,148,856	3,361	672,704	0
34	Acct 385 - Spec Assn.	0	0	0	0	0	0	0	0	0	0	0	0
35	Acct 385 - Demand	23,459,481	14,024,185	2,773,761	765,598	5,316,483	0	2,407,490	10,803	3,645,029	2,509	613,857	0
36	-Cust	16,955,331	14,190,825	2,083,957	311,016	1,793,281	0	98,992	1,237	4,330	485	87,218	0
37	Sec - Demand	4,117,229	2,236,757	441,459	84,618	846,148	0	383,551	1,735	0	401	81,949	0
38	-Cust	8,220,886	6,882,257	1,010,676	150,836	88,392	0	47,826	610	0	244	43,006	0
39	Total Acct 385	28,752,926	37,337,024	6,308,653	1,348,708	6,428,608	0	2,934,072	14,375	3,659,385	3,645	725,083	0
40	Acct 386 - Demand	1,658,576	786,565	158,164	43,103	269,319	0	136,542	808	255,216	141	28,919	0
41	-Cust	4,204,168	3,518,710	516,731	77,118	44,419	0	24,050	307	0	122	21,828	0
42	Sec - Demand	543,614	295,723	58,288	15,143	111,720	0	50,842	229	0	53	10,815	0
43	-Cust	2,613,280	2,167,736	321,274	47,948	117,280	0	14,953	190	0	76	13,446	0
44	Total Acct 386	9,018,638	6,791,734	1,062,457	184,312	483,732	0	226,187	1,334	206,290	392	74,806	0
45	Acct 387 - Demand	3,507,890	1,669,836	330,267	81,157	383,022	0	238,636	1,286	434,007	259	61,160	0
46	-Cust	8,891,367	7,441,853	1,092,825	163,096	94,065	0	50,843	648	2,271	280	45,737	0
47	Sec - Demand	1,148,878	825,421	123,272	34,142	236,275	0	107,101	484	0	112	22,872	0
48	-Cust	5,528,732	4,626,800	679,058	101,404	58,447	0	31,623	404	0	182	28,437	0
49	Total Acct 387	15,075,457	14,363,710	2,225,920	385,768	1,021,719	0	476,243	2,822	436,278	833	158,206	0

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI COST OF SERVICE
Twelve Months Ended December 31, 2003

Run Time: 11:16 AM
Run Date: 23-Apr-04
DOCKET NO.

ALIAS	RETAIL	COMM. SERVICE	COMM. SMALL BLDG	GENERAL POWER	POWER FURNACE	PROCESS	TOTAL BLDG	FEED MILL	LARGE POWER	MISC SERVICES	LIGHTING	FROM: PAGE 5 OF 14
1	Acct 368 - Spec. Assn.	0	0	0	0	0	0	0	0	0	0	
2	-Demand	13,153,619	0	0	0	0	1,195,885	4,562	0	0	132,677	
3	-Cost	24,798,811	0	2,506,137	0	0	141,234	1,809	0	9,408	177,543	
4	Total Acct 368	37,952,431	0	2,506,137	0	0	1,337,119	6,371	0	10,108	250,220	
5	Acct 369	25,869,301	0	559,742	0	0	395,914	5,050	0	4,975	0	
6	Acct 370 - Spec. Assn.	0	0	0	0	0	0	0	0	0	0	
7	Acct 370 Other	8,550,568	0	30,884	0	5,049	281,020	3,306	176,881	0	0	
8	Total Acct 370	8,550,568	0	30,884	0	5,049	281,020	3,306	176,881	0	0	
9	Acct 371	7,008,497	0	147,860	0	102	80,001	1,021	3,371	0	4,801,505	
10	Acct 371	0	0	0	0	0	0	0	0	0	5,773,402	
11	Total Net Dist Plant	263,207,228	0	28,397,331	0	203,385	11,772,997	82,272	2,519,952	26,873	13,157,478	
NET GENERAL & INTANGIBLE PLANT												
12	Production Related	12,370,572	0	2,167,324	0	102,876	935,535	4,948	1,593,330	1,237	192,981	
13	Transmission Related	4,358,722	0	770,618	0	36,727	350,561	1,759	556,527	440	66,617	
14	Distribution Related	10,255,785	0	1,053,202	0	8,814	466,160	2,467	494,962	1,058	522,530	
15	Total Net Gen / Int Plant	27,205,079	0	3,991,144	0	148,217	1,802,648	9,174	2,654,819	2,735	784,128	
16	TOTAL NET PLANT IN SERVICE	680,567,730	15,625,320	98,943,005	0	3,383,860	44,870,712	227,507	65,426,274	68,423	20,027,968	
17	Production Plant	411,156,776	38,854,310	72,034,657	0	3,412,801	32,769,190	164,463	52,958,985	41,118	8,414,045	
18	Prod Depr Reserve	127,895,953	11,518,273	2,791,188	0	1,017,863	9,714,310	48,754	15,668,911	12,189	1,907,421	
19	Net Production Plant	283,260,823	27,336,037	69,243,469	0	2,400,938	23,054,880	115,708	37,289,874	28,927	4,512,624	
20	Transmission Plant	139,719,736	13,202,856	3,199,122	0	1,168,581	11,195,107	55,885	17,695,004	13,971	2,179,519	
21	Trans Depr Reserve	38,835,076	3,680,934	589,255	0	329,281	3,064,918	15,833	5,001,575	3,883	605,781	
22	Net Transmission Plant	100,884,660	9,521,922	2,609,867	0	837,310	8,040,189	40,352	12,693,429	10,088	1,573,738	
23	Distribution Plant	408,497,708	252,916,566	41,311,546	0	3,457,337	18,264,611	96,769	19,474,783	41,509	20,466,101	
24	Dist Depr Reserve	146,290,478	16,854,802	3,368,782	0	1,232,352	6,511,814	34,497	6,894,801	14,836	7,338,823	
25	Net Distribution Plant	262,207,230	16,854,802	3,368,782	0	2,225,985	11,752,797	62,272	12,519,982	26,673	13,127,278	
26	General & Intangible Plant	50,403,529	5,206,961	7,233,441	0	258,475	3,263,874	16,644	4,742,739	5,070	1,526,719	
27	Gen / Int Depr Reserve	23,194,450	2,420,851	332,805	0	109,991	1,259,806	7,464	2,083,958	2,335	743,887	
28	Net Gen / Int Plant	27,205,079	2,786,110	6,902,636	0	138,484	1,804,068	9,180	2,657,742	2,735	782,632	
29	NET PLANT IN SERVICE	680,567,730	66,865,474	15,825,928	0	3,590,727	44,872,134	227,513	65,426,197	68,423	20,026,892	
RATE BASE ADJUSTMENTS												
SUBSTRUCTIVE ADJUSTMENTS												
30	Customer Advances	0	122,154	0	0	0	0	0	0	0	0	
31	Interest Offset	972,767	831,813	18,231	0	0	231,746	1,180	339,428	355	103,853	
32	Income Tax Offset	3,530,588	1,878,088	362,808	0	18,625	(35,746)	(1,180)	(53,139)	(58)	(16,285)	
33	Deferred Tax - Lib. Dep.	(7,552,721)	(56,814)	(12,890)	0	(2,916)	(35,286)	(1,180)	(53,139)	(58)	(16,285)	
34	ITC	83,967,207	8,674,273	1,327,894	0	430,595	5,437,285	27,726	7,500,924	8,446	2,543,361	
35	Injuries and Damages	0	0	0	0	0	0	0	0	0	0	
36	Customer Deposits	1,186,544	635,424	122,577	0	6,085	76,335	392	111,648	119	35,940	
37	Total Substructiv	4,874,352	2,596,285	1,077,134	0	303,457	303,457	257	0	0	4,068	
38	Customer Advances	83,778,166	50,604,110	10,302,593	0	462,389	6,013,044	29,370	8,288,862	8,864	2,670,885	
39	ORIGINAL COST RATE BASE	588,799,562	311,422,268	65,862,881	0	3,137,743	38,669,090	198,143	57,130,335	58,559	17,355,707	29 - 37

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI COST OF SERVICE
Twelve Months Ended December 31, 2003

Run Time: 11:16 AM
Run Date: 23-Apr-04
DOCKET NO.

Allos	Residential	Comm. Service	Comm. Small Retail	General Power	Power Furnaces	Proxair	Tot/Elec. Buildings	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 6 of 14
1	Fuel											
2	Total Fuel	8,972,398	3,708,850	741,131	216,115	1,784,835	0	150,605	2,452	1,494,478	1,627	80,381
3	CASH REQUIREMENTS											
4	Production	(350,497)	(160,566)	(32,004)	(8,136)	(63,750)	0	(3,706)	(126)	(48,862)	(43)	(4,844)
5	Transmission	(10,962)	(15,200)	(1,036)	(251)	(1,921)	0	(92)	(4)	(1,412)	(17)	(17)
6	Distribution	(38,809)	(22,700)	(4,478)	(907)	(3,762)	0	(5)	(10)	(1,868)	(2)	(2,036)
7	Cost Accts	(20,085)	(16,880)	(2,360)	(367)	(305)	0	0	(32)	0	0	0
8	Cost Asst.	(3,117)	(1,862)	(247)	(37)	(764)	0	(1)	(5)	0	(10)	(10)
9	Sales Exp.	(1,023)	(818)	(120)	(19)	(42)	0	0	0	0	0	0
10	A & G	(71,749)	(40,518)	(12,006)	(1,806)	(9,559)	0	(405)	(22)	(6,272)	(7)	(1,620)
11	Total Cash Requirements	(171,749)	(100,518)	(24,036)	(3,559)	(18,559)	0	(405)	(22)	(6,272)	(7)	(1,620)
12	MATERIALS & SUPPLIES											
13	Production	7,062,793	3,300,785	669,324	182,195	1,240,905	0	58,787	2,833	912,284	708	110,482
14	Transmission	1,063,571	400,884	99,557	24,126	181,876	0	8,797	421	135,683	108	16,435
15	Distribution	6,218,318	3,893,382	715,836	143,232	827,724	0	5,248	1,489	294,723	630	311,138
16	Total Material & Supplies	14,344,682	7,595,051	1,484,737	329,553	2,050,505	0	72,832	4,723	1,342,690	1,443	438,065
17	PREPAYMENTS											
18	Production	1,014,624	481,439	95,882	23,235	177,762	0	8,421	406	130,884	101	15,828
19	Transmission	35,997	17,081	3,402	824	2,899	0	289	14	4,836	4	582
20	Distribution	218,881	135,763	25,314	5,068	22,220	0	170	32	10,480	22	10,882
21	General	506,084	287,827	51,820	11,819	74,283	0	2,762	171	48,435	51	14,581
22	Total Prepayments	1,776,807	902,105	176,418	40,748	280,582	0	11,852	643	185,215	178	41,983
23	TOTAL WORKING CAPITAL	24,607,385	12,062,663	2,354,809	575,090	4,062,164	0	230,880	7,648	2,974,109	3,195	551,714
24	CWIP											
25	Total CWIP	0	0	0	0	0	0	0	0	0	0	0
26	RATEBASE ADJUSTMENTS											
27	Subtractive Adjustments	83,778,168	50,604,110	10,302,853	2,301,566	13,096,389	0	462,389	29,370	8,258,862	8,864	2,870,935
28	Working Capital	24,607,385	12,062,663	2,354,809	575,090	4,062,164	0	230,880	7,648	2,974,109	3,195	551,714
29	Total Rate Base Adjustments	(69,170,783)	(38,541,447)	(7,947,044)	(1,726,476)	(9,044,185)	0	(221,509)	(21,722)	(5,324,753)	(5,669)	(2,119,271)
30	RATE BASE CALCULATION											
31	Net Plant In Service	880,567,730	382,028,378	59,955,474	15,625,728	98,946,086	0	3,590,127	227,513	65,428,187	88,423	20,028,692
32	Total Rate Base Adjustments	(69,170,783)	(38,541,447)	(7,947,044)	(1,726,476)	(9,044,185)	0	(221,509)	(21,722)	(5,324,753)	(5,669)	(2,119,271)
33	Total CWIP	0	0	0	0	0	0	0	0	0	0	0
34	TOTAL RATE BASE	811,396,947	323,486,931	62,007,490	13,899,252	89,901,901	0	3,368,618	205,791	60,104,434	82,754	17,907,421
35	Rate Of Return Allowed	0.085400	0.085400	0.085400	0.085400	0.085400	0.000000	0.085400	0.085400	0.085400	0.085400	0.085400
36	RETURN ON RATE BASE	58,327,285	30,860,482	5,915,515	1,325,983	8,576,638	0	321,366	16,532	5,733,984	5,987	1,708,388
37	Classification of Rate Base											
38	Demand	489,198,080	222,168,114	43,824,586	11,022,440	84,862,412	0	3,214,828	187,421	58,439,840	45,072	7,283,656
39	Energy	8,834,514	3,851,006	729,576	212,803	1,771,198	0	148,450	786,338	1,472,042	1,603	79,064
40	Customer	133,364,340	87,877,811	17,463,328	2,664,007	3,558,260	0	5,240	1,268,316	192,562	16,078	10,544,780

Section N
Schedule I

MISSOURI ALLIES RETAIL OPERATING AND MAINTENANCE EXPENSES																From: Page Line 7 of 14
PRODUCTION O & M																
Energy Related																
1	Fuel & PP Normalized	18	88,042,577	36,393,464	7,272,429	2,120,850	17,648,304	0	1,477,827	7,636,419	24,058	14,664,714	15,962	788,751	*	
2	Other Variable	18	6,627,506	2,738,561	547,441	159,634	1,328,407	0	111,245	574,840	1,811	1,103,963	1,202	59,374		
3	Total Energy Related		94,670,083	39,132,025	7,819,869	2,280,484	18,976,801	0	1,589,072	8,211,259	25,869	15,768,678	17,164	948,125		
Demand Related																
4	Purchase Power	1	13,287,564	8,304,949	1,285,675	304,285	2,327,981	0	110,287	1,059,019	5,315	1,711,438	1,329	207,286	*	
5	Other	1	11,639,239	5,622,945	1,099,013	266,540	2,039,203	0	96,808	927,651	4,656	1,439,140	1,164	181,573		
6	Off System Expenses	2	6,455,068	3,062,945	610,007	147,822	1,130,933	0	53,577	514,471	2,382	831,417	648	100,700		
7	Total Demand Related		31,381,952	14,990,739	2,995,695	718,647	5,498,117	0	260,470	2,501,141	12,553	4,241,965	3,139	488,559		
8	Total Production Expense		126,052,038	54,023,762	10,785,564	2,998,931	24,474,918	0	1,845,542	10,712,400	38,422	19,410,613	20,303	1,337,584		
9	Total Prod. less F&P		24,721,867	11,325,349	2,267,361	573,595	4,408,033	0	261,428	2,016,962	9,346	3,434,481	3,012	341,047		
Classification of Production Exp.																
10	Demand		31,381,952	14,850,737	2,965,695	718,647	5,498,117	0	260,470	2,501,141	12,553	4,241,965	3,139	488,559		
11	Energy		\$4,670,386	\$9,133,025	7,819,869	2,280,484	18,976,801	0	1,589,072	8,211,259	25,869	15,768,678	17,164	948,125		
12	Customer															
TRANSMISSION O & M																
13	Total Transmission Expense	39	3,229,514	1,532,328	305,174	73,962	565,743	0	26,965	257,379	1,292	415,941	323	50,378		
Classification of Transmission Exp.																
14	Demand		3,229,515	1,532,328	305,174	73,962	565,743	0	26,965	257,379	1,292	415,941	323	50,378		
15	Energy															
16	Customer															
DISTRIBUTION O & M																
Operation Expenses																
17	Acct 551	40	0	0	0	0	0	0	0	0	0	0	0	0	0	
18	Acct 552	48	324,182	154,165	30,602	8,416	58,656	0	0	28,533	119	40,016	27	5,655		
19	Acct 553	42	1,163,574	722,081	128,011	26,051	115,076	0	0	53,284	258	82,265	155	12,265		
20	Acct 554	43	380,707	271,810	42,088	7,371	19,321	0	0	9,006	53	8,260	16	2,862		
21	Acct 555	29	85,949	0	0	0	0	0	0	0	0	0	0	39,965		
22	Acct 556	44	1,514,561	1,108,347	270,395	48,785	5,425	0	684	43,201	579	30,935	0	0		
23	Acct 557	38	191,288	46,903	7,000	4,035	4,035	0	3	2,183	28	97	0	131,017		
24	Subtotal Operations		3,634,240	2,306,178	516,000	97,833	202,515	0	887	140,217	1,037	195,669	158	241,918		
25	Acct 560 + 568	36	1,162,242	737,521	165,638	31,223	64,785	0	284	44,842	332	40,189	63	77,386		
26	Acct 569	47	1,728	1,073	183	41	207	0	0	94	0	106	0	23		
27	Total Operation Expenses		4,798,219	3,044,772	682,842	128,867	287,487	0	1,171	185,153	1,369	185,964	261	319,307		
Maintenance Expense																
28	Acct 601 + 562	46	765,341	359,181	71,363	19,608	436,667	0	0	61,822	277	93,243	84	13,776		
29	Acct 603	43	4,030,043	2,533,083	437,384	83,713	460,717	0	273	209,314	1,020	245,064	257	51,785		
30	Acct 604	43	425,942	320,732	48,701	8,754	22,815	0	0	10,634	63	9,742	18	3,633		
31	Acct 605	46	138,856	103,438	16,420	2,862	10,129	0	0	4,804	23	0	37	782		
32	Acct 606	29	185,762	0	0	0	0	0	0	0	0	0	0	195,792		
33	Acct 597	44	194,807	142,632	34,797	6,279	688	0	114	6,332	74	3,987	0	0		
34	Subtotal Maintenance		5,740,881	3,459,636	603,805	131,266	630,426	0	387	293,596	1,457	366,060	377	264,542		
35	Acct 560 + 568	36	304,789	183,633	32,044	6,969	33,408	0	21	15,596	77	18,902	20	14,582		
36	Total Maintenance Exp.		6,045,650	3,642,869	635,649	138,235	663,894	0	408	309,182	1,534	374,962	397	278,891		
37	Total Distribution Expense		10,843,870	6,687,471	1,313,491	267,132	931,381	0	1,578	494,335	2,903	540,927	658	597,398		
Classification of Distribution Exp.																
38	Demand		8,062,351	5,074,468	864,076	186,331	918,160	0	287	419,850	2,024	465,778	658	100,187		
39	Energy		36					0								
40	Customer		2,781,523	1,613,003	455,415	80,251	13,220	0	1,281	74,485	879	45,148	0	497,831		

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI COST OF SERVICE
Twelve Months Ended December 31, 2003

Run Time: 11:16 AM
Run Date: 23-Apr-04
DOCKET NO.

MISSOURI
RETAIL

Allos

CUSTOMER ACCOUNTING EXPENSE																		
1	Acct 902	15	1,023,969	802,572	156,532	23,361	25,187	0	0	70	13,628	174	2,435	0	0			
2	Acct 903	10	3,411,762	2,919,098	492,677	63,977	0	0	0	0	0	0	0	0	0			
3	Acct 904	16	865,060	750,515	114,545	10,172	54,313	0	0	0	32,966	0	8,044	0	0			
4	Subtotal Cust Acct Exp		5,330,821	4,472,185	626,268	97,510	79,500	0	0	70	46,594	174	8,489	0	0			
5	Acct 901	5	331,115	277,783	53,332	9,857	4,938	0	0	4	2,884	11	527	0	0			
6	Acct 905	5	254,885	213,915	40,970	4,864	3,403	0	0	3	2,228	8	406	0	0			
7	Adj. (Interest on Cust Debt)	19	233,718	120,314	63,875	12,861	22,106	0	0	0	15,173	13	0	0	203			
8	Total Customer Accounting		6,150,639	5,083,186	749,032	121,222	110,390	0	0	78	66,890	206	9,422	0	203			
CUSTOMER SERVICE & INFORMATION																		
9	Acct 908	17	534,528	282,978	41,568	6,302	128,459	0	0	89	88,504	887	3,103	10	1,735			
10	Acct 909	10	108,337	92,893	13,612	2,082	0	0	0	0	0	0	0	0	0			
11	Subtotal (SICCS)		642,865	575,871	55,180	8,384	128,459	0	0	89	88,504	887	3,103	10	1,735			
12	Acct 907	5	287,225	167,226	24,649	3,676	57,346	0	0	40	31,054	356	1,366	4	777			
13	Acct 910	5	5,928	3,464	509	76	1,185	0	0	1	641	28	26	0	16			
14	Total Customer S & I		936,016	545,982	80,325	11,959	187,038	0	0	130	101,199	1,291	4,518	15	2,532			
15	SALES EXPENSE																	
16	Acct 911	11	4,488	0	0	0	2,842	0	0	2	1,537	20	69	0	0			
17	Acct 912 & 916	10	297,012	254,124	37,319	5,570	2,842	0	0	2	1,537	20	69	0	0			
18	Total Sales Expense		301,480	254,124	37,319	5,570	2,842	0	0	2	1,537	20	69	0	0			
19	TOTAL CUSTOMER EXPENSE		7,388,137	5,894,302	866,676	138,781	300,270	0	0	206	189,825	1,518	14,009	15	2,735			
Classification of Customer Exp.																		
20	Demand																	
21	Energy																	
22	Customer		7,388,140	5,894,302	866,676	138,781	300,270	0	0	206	189,825	1,518	14,009	15	2,735			
ADMINISTRATIVE & GENERAL EXPENSES																		
23	Labor Related (incl 924 & 928)																	
24	Production	66	8,932,320	4,081,985	815,612	207,392	1,825,410	0	0	64,457	728,753	3,270	1,240,912	1,088	123,441			
25	Transmission	67	907,527	430,800	45,757	20,781	158,981	0	0	7,577	72,326	363	116,884	81	14,157			
26	Distribution	40	5,364,623	3,307,158	616,600	123,378	540,193	0	0	4,521	238,081	1,285	253,869	543	268,009			
27	Customer	72	3,557,045	2,837,853	417,264	66,816	144,566	0	0	107	81,867	731	6,745	7	1,317			
28	Total Labor Related M&G		18,751,520	10,667,577	1,935,233	418,367	2,465,160	0	0	106,656	1,121,637	5,626	1,618,410	1,728	406,924			
29	Plant Related M&G (Acct 924 + 928)																	
30	Production	54	1,013,962	481,139	95,922	23,220	177,651	0	0	8,418	86,815	406	130,602	101	15,818			
31	Transmission	55	353,621	167,753	33,417	8,068	61,354	0	0	2,935	28,184	141	45,546	35	5,516			
32	Distribution	36	922,631	569,619	106,212	21,265	93,233	0	0	713	41,288	218	43,867	83	46,121			
33	General	57	55,377	60,474	9,766	2,180	14,001	0	0	520	6,324	32	9,316	10	2,744			
34	Total Plant Related A & G		2,345,621	1,288,025	245,217	54,773	346,899	0	0	19,584	158,591	797	229,351	239	70,169			
35	TOTAL A & G EXPENSES		21,137,141	11,936,602	2,180,450	473,140	2,815,699	0	0	119,240	1,278,428	6,426	1,847,761	1,968	477,123			
Classification of A & G Exp.																		
36	Demand		11,032,068	5,317,456	1,055,936	262,370	1,944,690	0	0	68,482	887,276	4,395	1,310,177	1,016	179,990			
37	Energy		3,234,201	1,356,777	271,040	77,684	641,195	0	0	50,555	278,819	518	526,248	583	30,418			
38	Customer		6,870,868	5,262,369	853,473	133,066	229,815	0	0	223	112,337	1,115	11,336	399	266,715			

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI COST OF SERVICE
Twelve Months Ended December 31, 2003

Run Date: 11:16 AM
Run Date: 23-Apr-04
DOCKET NO.

From:
Page Line
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Allos

MISSOURI
RETAIL

Residential

Common
Service

Common
Small Heat

General
Power

Power
Furnace

Power
Furnace

Power
Furnace

Power
Furnace

Power
Furnace

Power
Furnace

Power
Furnace

Power
Furnace

Power
Furnace

Power
Furnace

Power
Furnace

Total A & G Functionalized																	
1	Production A&G	9,948,312	4,573,124	911,454	230,612	1,803,061	0	102,873	888,588	3,876	1,371,554	1,185	139,259				
2	Transmission A&G	1,261,148	598,393	119,174	28,879	220,345	0	75,512	100,510	504	162,430	126	19,673				
3	Distribution A&G	6,271,259	3,916,778	722,812	144,543	633,428	0	5,234	290,359	1,483	297,758	838	814,130				
4	General A&G	95,377	50,474	9,768	2,150	14,001	0	520	6,324	32	9,316	10	2,744				
5	Customer A&G	3,857,345	2,837,833	417,254	68,816	144,586	0	119,201	81,667	731	6,745	7	1,317				
6	Total A & G functionalized	21,137,141	11,936,602	2,180,450	473,140	2,815,399	0	119,201	1,278,428	6,428	1,347,761	1,988	477,123				
7	Total O & M by function (excl A&G)																
8	Production O&M	128,052,038	54,023,782	10,785,484	2,968,931	24,474,918	0	1,645,542	10,712,400	38,422	19,810,613	20,303	1,337,884				
9	Transmission O&M	3,229,514	1,532,328	305,174	73,952	565,783	0	26,965	297,379	1,292	215,941	323	50,378				
10	Distribution O&M	10,843,870	6,887,471	1,319,451	287,132	537,381	0	1,578	404,335	2,953	540,827	658	987,998				
11	Customer O&M	7,388,137	5,894,302	986,676	138,781	300,270	0	208	169,625	1,518	14,009	15	2,735				
12	Total O & M functionalized	147,613,558	68,137,864	13,278,805	3,478,785	28,273,351	0	1,876,294	11,833,739	44,135	20,781,480	21,289	1,988,785				
13	Production Related	135,958,349	58,596,386	11,698,898	3,295,543	26,277,979	0	1,862,416	11,521,968	42,098	21,182,127	21,462	1,476,943				
14	Transmission Related	4,450,962	2,130,721	424,348	102,831	786,728	0	37,477	357,889	1,796	578,371	449	70,061				
15	Distribution Related	17,121,125	10,564,249	2,042,303	411,775	1,564,807	0	6,812	774,894	4,388	838,893	1,294	912,128				
16	Customer Related	10,945,182	8,732,135	1,283,940	205,597	444,636	0	310	251,292	2,240	20,754	22	4,082				
17	General Related	95,377	50,474	9,768	2,150	14,001	0	520	6,324	32	9,316	10	2,744				
18	TOTAL O&M EXPENSES	158,650,700	80,074,466	15,457,255	3,851,935	28,088,350	0	1,997,534	12,912,187	50,561	22,829,251	23,267	2,486,918				
Classification of O & M Exp.																	
19	Demand	53,705,887	26,811,989	5,190,781	1,241,950	8,827,050	0	358,184	4,065,846	20,264	6,283,081	5,137	820,085				
20	Energy	97,904,287	40,489,802	8,090,909	2,357,989	19,617,998	0	1,639,627	8,490,074	26,765	16,294,866	17,717	878,543				
21	Customer	17,040,531	12,785,674	2,176,564	352,118	543,304	0	1,723	356,448	3,512	70,493	414	767,280				
DEPRECIATION EXPENSE																	
22	Prod. Depreciation Exp.	38	18,885,722	8,960,990	1,764,644	432,466	0	156,747	1,505,144	7,554	2,432,404	1,889	294,808				
23	Trans. Depreciation Exp.	39	3,233,531	1,534,234	305,553	74,044	0	28,988	257,700	1,283	416,468	323	50,441				
24	Dist. Depreciation Exp.	41	23,040,061	14,241,981	2,654,869	530,682	0	18,883	1,025,802	5,434	1,086,282	2,337	1,155,854				
25	Gen. Depreciation Exp.	37	2,018,454	1,128,990	202,907	44,898	0	13,976	123,996	684	185,367	210	41,883				
26	TOTAL DEPREX	47,177,168	25,966,185	4,947,973	1,081,993	6,468,831	0	216,613	2,912,842	14,875	4,120,491	4,759	1,542,756				
Classification of Depreciation Exp.																	
27	Demand	34,829,417	16,870,917	3,288,182	831,700	6,147,875	0	216,151	2,767,200	13,429	4,103,246	3,273	547,443				
28	Energy						0										
29	Customer	12,547,751	9,185,278	1,649,791	250,293	320,956	0	462	115,442	1,446	17,245	1,486	985,353				
REAL ESTATE & PROPERTY TAX																	
30	Production	36	3,581,851	1,704,333	339,430	82,263	0	29,812	288,271	1,437	482,630	359	56,033				
31	Transmission	33	1,220,587	579,140	115,340	27,950	0	10,181	97,276	488	167,203	122	19,040				
32	Distribution	40	3,577,358	2,208,471	411,942	82,427	0	3,020	159,734	845	169,807	343	179,023				
33	General	48	383,754	206,510	39,844	8,811	0	1,563	24,850	127	38,109	38	11,824				
34	Total RE & Prop Tax	8,773,550	4,896,454	906,358	207,441	1,268,067	0	44,961	568,131	2,897	825,550	883	265,780				
PAYROLL TAX																	
35	Total Payroll Tax	37	1,753,543	980,816	176,276	38,945	0	12,141	707,722	516	161,038	181	36,394				
MISCELLANEOUS TAX																	
36	Miscellaneous	58	163,153	102,747	19,854	4,435	0	1,019	12,678	65	16,570	19	5,664				
37	City Tax Fee	31	3,103	1,976	447	52	0	0	169	1	16	0	26				
38	Total Misc Tax	196,256	104,723	20,301	4,527	28,485	1	1,019	12,847	66	16,586	19	5,710				
39	TOTAL TAX (incl IT & New Tax)	10,723,349	5,783,983	1,102,933	244,913	1,527,073	1	58,151	688,690	3,479	1,005,179	1,085	307,854				
40	TOTAL EXPENSES (excluding IT and Revenue Taxes)	228,551,217	111,724,654	21,508,161	5,278,847	37,084,254	1	2,272,288	16,515,099	68,915	27,754,920	28,111	4,316,568				
Classification of Other Taxes																	
41	Demand	7,856,778	3,783,227	749,286	188,028	1,401,588	0	53,596	637,242	5,069	955,326	783	123,855				
42	Energy	270,984	172,019	22,384	6,527	54,321	0	4,548	23,505	74	45,138	48	2,428				
43	Customer	2,555,577	1,886,747	331,060	50,357	71,164	0	96	27,943	336	3,714	273	181,887				

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FEDERAL INCOME TAXES														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
62	62	62												
1,551,549	836,784	160,400	35,354	232,556	0	8,714	104,647	532	155,477	182	46,323			
(500,811)	(264,160)	(61,402)	(14,526)	(74,526)	0	(2,792)	(33,536)	(7,711)	(49,825)	(52)	(14,845)			
20,110,223	10,640,148	2,039,566	457,178	2,967,076	0	110,801	1,330,635	6,763	1,976,971	2,064	589,015			
0.383866	0.383866	0.383866	0.383866	0.383866	0.000000	0.383866	0.383866	0.383866	0.383866	0.383866	0.383866			
5,507,875	(789,001)	(148,069)	(148,069)	(2,621,219)	0	(131,489)	(1,015,519)	(10,603)	(979,447)	(7,221)	195,706			
5,507,875	(789,001)	(148,069)	(148,069)	(2,621,219)	0	(131,489)	(1,015,519)	(10,603)	(979,447)	(7,221)	195,706			(1,20)
Classification of Income Taxes														
16,287,741	7,097,723	1,518,525	381,928	7,374	61,372	5,144	26,554	84	51,006	56	252,378			
306,116	120,508	25,280	7,374	122,254	92,308	182	43,878	563	6,072	557	365,377			
4,821,082	3,394,542	654,759	92,308											
REVENUE CREDITS														
1,377,542	642,751	273,777	58,019	163,216	0	0	88,324	289	113,044	0	28,124			
74,793	63,983	9,308	1,403	0	0	0	0	0	0	0	0			
286,444	179,846	30,868	5,824	34,826	0	12	15,785	76	17,791	19	3,756			
1,205,000	573,676	111,250	27,886	211,817	0	10,035	96,337	484	155,719	121	18,860			
171,066	19,622	31,682	8,093	51,960	0	0	28,832	146	32,556	0	2,495			
11,181,061	6,305,413	1,046,610	266,048	1,958,121	0	82,803	891,131	4,472	1,440,121	1,118	174,425			
14,302,928	6,784,994	1,516,585	358,071	2,420,541	0	102,850	1,126,228	5,467	1,758,231	1,258	227,700			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
14,302,928	6,784,994	1,516,585	358,071	2,420,541	0	102,850	1,126,228	5,467	1,758,231	1,258	227,700			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
0	0	0	0	0	0	0	0	0	0	0	0			
(452)	(187)	(37)	(11)	(91)	0	(8)	(38)	0	(78)	0	0			
(3,219)	(2,409)	(385)	(172)	(256)	0	(122)	(1)	(1)	(28)	(1)	0			
686,075	0	0	0	0	0	0	0	0	0	0	686,075			
934,581	687,824	110,000	20,510	73,854	0	0	34,753	173	0	167	7,950			
1,627,328	645,228	109,578	20,427	73,215	0	(8)	34,592	172	(78)	166	704,033			
COST OF SERVICE CALCULATION														
226,551,217	111,724,854	21,508,161	5,278,941	37,064,354	1	2,277,288	15,513,439	68,915	27,754,920	29,111	4,316,568	10	6	
58,327,269	30,860,452	5,915,515	1,325,958	8,576,638	0	321,366	3,859,347	19,832	5,733,984	5,987	1,708,368	6	10	
1,581,549	856,784	160,400	35,354	232,556	0	8,714	104,647	532	155,477	182	46,323	10	10	
(500,811)	(264,160)	(61,402)	(14,526)	(74,526)	0	(2,792)	(33,536)	(7,711)	(49,825)	(52)	(14,845)	10	10	
14,302,928	6,784,994	1,516,585	358,071	2,420,541	0	102,850	1,126,228	5,467	1,758,231	1,258	227,700	10	27	
271,660,278	136,388,748	26,016,086	6,271,190	43,368,381	1	2,498,736	16,317,728	83,441	31,835,305	33,950	5,828,714	(1,4)	5	
RATE OF RETURN														
Capitalization Amounts														
336,436,612	336,436,612	336,436,612	336,436,612	336,436,612	336,436,612	336,436,612	336,436,612	336,436,612	336,436,612	336,436,612	336,436,612			
48,292,848	48,292,848	48,292,848	48,292,848	48,292,848	48,292,848	48,292,848	48,292,848	48,292,848	48,292,848	48,292,848	48,292,848			
381,935,258	381,935,258	381,935,258	381,935,258	381,935,258	381,935,258	381,935,258	381,935,258	381,935,258	381,935,258	381,935,258	381,935,258			
766,724,718	766,724,718	766,724,718	766,724,718	766,724,718	766,724,718	766,724,718	766,724,718	766,724,718	766,724,718	766,724,718	766,724,718			
Embedded Cost Of Capital														
0.0725	0.0725	0.0725	0.0725	0.0725	0.0725	0.0725	0.0725	0.0725	0.0725	0.0725	0.0725			
0.0893	0.0893	0.0893	0.0893	0.0893	0.0893	0.0893	0.0893	0.0893	0.0893	0.0893	0.0893			
0.1165	0.1165	0.1165	0.1165	0.1165	0.1165	0.1165	0.1165	0.1165	0.1165	0.1165	0.1165			
Weighted Cost Of Capital														
0.0318	0.0318	0.0318	0.0318	0.0318	0.0318	0.0318	0.0318	0.0318	0.0318	0.0318	0.0318			
0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056	0.0056			
0.0580	0.0580	0.0580	0.0580	0.0580	0.0580	0.0580	0.0580	0.0580	0.0580	0.0580	0.0580			
0.0954	0.0954	0.0954	0.0954	0.0954	0.0954	0.0954	0.0954	0.0954	0.0954	0.0954	0.0954			
Federal Income Tax Rate														
0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500			
0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625			
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000			
FIT deductible from SIT														

ALLOCATION FACTORS													
1	Demand Values -Prod	1	1.000000	0.4745	0.0945	0.0229	0.1752	0.0000	0.0093	0.0787	0.0004	0.1288	0.0001
2	Allocator			0.47450000	0.09450000	0.02290000	0.17520000	0.00000000	0.00930000	0.07870000	0.00040000	0.12880000	0.00010000
3	Demand Values -Trans	1	1.000000	0.4745	0.0945	0.0229	0.1752	0.0000	0.0093	0.0787	0.0004	0.1288	0.0001
4	Allocator			0.47450000	0.09450000	0.02290000	0.17520000	0.00000000	0.00930000	0.07870000	0.00040000	0.12880000	0.00010000
5	Zero at Issue	1	1.000000	0	0	0	0	0	0	0	0	0	0
6	Allocator			0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
7	NCD@ Primary Station	1	1.000000	432504	85859	23611	163598	0	7039	74442	333	112278	15888
8	Allocator			0.43250400	0.08585900	0.02361100	0.16359800	0.00000000	0.00703900	0.07444200	0.00033300	0.11227800	0.01588800
9	NCD@ Primary Station X Prax	1	1.000000	432504	85859	23611	163598	0	0	74442	333	112278	15888
10	Allocator			0.43250400	0.08585900	0.02361100	0.16359800	0.00000000	0.00000000	0.07444200	0.00033300	0.11227800	0.01588800
11	NCD@ Primary Lines	4a	1.000000	4755216	0.0943387	0.0259594	0.1809340	0.0000000	0.0000000	0.0819248	0.0003661	0.1234454	0.0006847
12	Allocator			0.47552160	0.00943387	0.02595940	0.18093400	0.00000000	0.00000000	0.08192480	0.00036610	0.12344540	0.00068470
13	NCD@ Secondary	1	1.000000	470785	80376	22892	158989	0	0	71987	323	108661	15359
14	Allocator			0.47078500	0.08037600	0.02289200	0.15898900	0.00000000	0.00000000	0.07198700	0.00032300	0.10866100	0.01535900
15	NCD@ Secondary	1	1.000000	5435982	0.1072224	0.0236568	0.2055135	0.0000000	0.0000000	0.08932	0.0003616	0.1237302	0.0003651
16	Allocator			0.54359820	0.01072224	0.02365680	0.20551350	0.00000000	0.00000000	0.08932000	0.00036160	0.12373020	0.00036510
17	All Customers	1	1.000000	114707	16845	2514	1449	0	1	784	10	35	4
18	Allocator			0.11470700	0.01684500	0.00251400	0.00144900	0.00000000	0.00000000	0.00078400	0.00010000	0.00003500	0.00000400
19	Primary Customers	1	1.000000	8368336	0.123078	0.0183431	0.0105725	0.0000000	0.0000000	0.0957304	0.0000730	0.0002552	0.0005740
20	Allocator			0.83683360	0.01230780	0.01834310	0.01057250	0.00000000	0.00000000	0.09573040	0.00007300	0.00025520	0.00057400
21	Secondary Customers	1	1.000000	137016	16845	2514	1449	0	0	784	10	35	4
22	Spec. Assn.			0.13701600	0.01684500	0.00251400	0.00144900	0.00000000	0.00000000	0.00078400	0.00010000	0.00003500	0.00000400
23	Spec. Assn.			0.83716740	0.1229077	0.0183433	0.0105728	0.0000000	0.0000000	0.0957204	0.0000730	0.0002554	0.0005740
24	Rat's Comm. Customers	1	1.000000	114707	16845	2514	1449	0	0	784	10	35	4
25	Spec. Assn.			0.11470700	0.01684500	0.0025							

Run Date: 11:16 AM
Run Date: 23-Apr-04
DOCKET NO. MISSOURI RETAIL

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI COST OF SERVICE
Twelve Months Ended December 31, 2003

Section N
Schedule 1

Alloc	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Excess	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Leakage	From: Page Line Page 12 of 14
1 Spec Assg 362												
2 Allocator												
3												
4 Allocator												
5 Spec Assg Trans Depr												
6 Allocator												
7												
8 Allocator												
9												
10 Allocator												
11 Spec Assg 371	1.000	0.000	0.037	0.021	0.000	0.000	0.011	0.000	0.001	0.000	0.000	
12 Allocator	1.0000000	0.0000000	0.0365981	0.0210641	0.0000000	0.0000146	0.014133	0.0001456	0.0005955	0.0000000	0.0000000	0.0000000
13 Spec Assg 375	1	0	0	0	0	0	0	0	0	0	0	1
14 Allocator	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	1.0000000
15 Spec Assg Rate Revenue	237747262	24626881	5925281	43889132	0	1978004	18094865	368592	29854791	44840	4271350	
16 Allocator	1.0000000	0.4557586	0.1035847	0.1833944	0.0000000	0.0003168	0.0603168	0.0004053	0.1255736	0.0001898	0.0179661	
17 Spec Assg Interruptible Revenue	443232	0	0	0	0	443232	0	0	0	0	0	0
18 Allocator	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
19 Spec Assg City Tax	4840280	2955146	137914	572519	1390	0	237368	1202	28307	0	38684	
20 Allocator	1.0000000	0.6388485	0.1439016	0.1233803	0.0002986	0.0000000	0.0511831	0.0002500	0.0051003	0.000011	0.0003223	
21 Spec Assg Excess Facility	1647865	0	3112	233019	0	364	108659	0	696076	0	801862	
22 Allocator	1.0000000	0.0000000	0.0018836	0.0000855	0.0000000	0.0003243	0.0685481	0.0000000	0.4224102	0.0000000	0.3652466	
23 Transformer Demand Alloc	1189455	682188	13690	221987	0	0	108487	413	0	84	12358	
24 Allocator	1.0000000	0.5716056	0.1085056	0.1905283	0.0000000	0.0000000	0.0605016	0.0003461	0.0000000	0.0005632	0.0100687	
25 Spec Assg Present Revenue	238190514	108355406	5825281	43889132	0	2427236	19094865	96592	29854791	44840	4271350	
26 Allocator	1.0000000	0.4546107	0.1033919	0.1830431	0.0000000	0.0101681	0.0601664	0.0004055	0.1253400	0.0001893	0.0178927	
27 Spec Assg Proposed Rev	290576404	132186306	30043260	7106451	53188008	2985745	2324451	117836	36420837	54702	8510828	
28 Allocator	1.0000000	0.4549107	0.1033919	0.1830431	0.0000000	0.0101681	0.0601664	0.0004055	0.1253400	0.0001893	0.0178927	
29 Spec Cust Transformers	137068	114707	16945	1449	0	0	784	10	0	52	705	
30 Allocator	1.0000000	0.8568742	0.1228970	0.1056715	0.0000000	0.0000000	0.0057199	0.0000730	0.0000000	0.0003794	0.0001435	

MISSOURI RETAIL		Alloc	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Process	Tot/Elec Building	Food Mill	Large Pumper	Misc Services	Lighting	From Page 13 of 14
WAGES AND SALARIES														
1	Production Energy	4,250,200	1,258,871	351,072	102,373	851,961	0	71,341	398,643	1,161	707,830	771	38,076	18
2	Production Demand	5,534,768	2,718,781	541,908	137,795	1,079,953	0	62,759	484,197	2,172	824,485	723	82,017	67
3	Transmission	1,034,560	480,388	97,784	23,696	161,288	0	8,560	82,469	414	133,276	103	16,142	67
4	Distribution	6,103,387	3,710,365	703,072	140,680	615,951	0	5,155	272,622	1,443	289,472	219	305,595	40
5	Total PTD Labor	17,237,385	8,737,609	1,693,838	404,544	2,728,163	0	147,365	2,072,331	5,130	2,865,163	616	241,430	
6	Allocator PTD Labor	1,000,000	0,504,322	1,097,663	0,023,436	0,157,626	0,000,000	0,000,000	0,069,720	0,000,000	0,13,900	0,000,1279	0,025,5019	
7	Customer Accounting	4,258,121	2,581,214	381,481	58,280	1,675,865	0	99	77,301	987	3,451	11	1,934	70
8	Cust Serv & Inform	3,076,793	1,714,980	61,357	8,168	142,870	0	59	77,301	987	3,451	11	1,934	66
9	Sales	284,116	222,628	32,634	4,980	2,680	0	2	1,347	18	60	0	0	71
10	Total PTDGS Labor	21,381,254	11,569,285	2,140,788	474,962	2,920,358	0	148,036	1,313,272	8,295	1,943,574	2,227	243,764	
11	Allocator PTDGS Labor	1,000,000	0,569,331	1,005,356	0,022,023	0,135,968	0,000,000	0,006,9236	0,061,4310	0,000,000	0,097,9362	0,000,1042	0,020,7048	
12	Administrative & General	6,120,871	3,463,681	615,356	135,940	808,030	0	42,379	376,011	1,802	562,118	538	127,038	
13	Total Wages & Salaries	27,802,125	15,382,877	2,764,874	610,802	3,765,483	0	150,415	1,689,483	8,067	2,525,692	2,365	570,802	
14	Allocator Labor	1,000,000	0,569,331	1,005,356	0,022,023	0,135,968	0,000,000	0,006,9236	0,061,4310	0,000,000	0,097,9362	0,000,1042	0,020,7048	
INTERNAL ALLOCATORS														
15	Gross Prod PIS Plant	1,000,000	0,474,650	0,094,650	0,022,890	0,175,200	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,590	2
16	Gross Trans PIS Plant	1,000,000	0,474,650	0,094,650	0,022,890	0,175,200	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,590	2
17	Gross Dist PIS Plant	1,000,000	0,617,883	0,115,151	0,023,004	0,10,088	0,000,000	0,000,000	0,04,485	0,000,000	0,04,741	0,000,010	0,05,005	2
18	Gross Dist PIS Plant - land	1,000,000	0,617,883	0,115,151	0,023,004	0,10,088	0,000,000	0,000,000	0,04,485	0,000,000	0,04,741	0,000,010	0,05,005	2
19	PIS Accts 364,365,368	42	1,000,000	0,869,828	0,109,976	0,089,976	0,000,000	0,000,000	0,04,620	0,000,000	0,04,620	0,000,010	0,01,566	3
20	PIS Accts 368,367	43	1,000,000	0,752,596	0,116,669	0,020,043	0,000,000	0,000,000	0,03,249	0,000,000	0,03,249	0,000,010	0,00,825	3
21	PIS Acct 370	44	1,000,000	0,731,795	0,109,422	0,03,538	0,000,000	0,000,000	0,03,249	0,000,000	0,03,249	0,000,010	0,00,825	3
22	PIS Accts 384,385	45	1,000,000	0,628,855	0,107,04	0,02,325	0,000,000	0,000,000	0,02,325	0,000,000	0,02,325	0,000,010	0,00,825	3
23	PIS Acct 388	46	1,000,000	0,618,263	0,107,04	0,02,325	0,000,000	0,000,000	0,02,325	0,000,000	0,02,325	0,000,010	0,00,825	3
24	PIS Acct 384	47	1,000,000	0,620,666	0,106,65	0,02,325	0,000,000	0,000,000	0,02,325	0,000,000	0,02,325	0,000,010	0,00,825	3
25	Gross G&I Plant	1,000,000	0,535,552	0,103,31	0,02,266	0,13,851	0,000,000	0,005,113	0,064,75	0,000,000	0,064,75	0,000,010	0,01,312	2
26	Total Gross Plant	1,000,000	0,535,552	0,103,31	0,02,266	0,13,851	0,000,000	0,005,113	0,064,75	0,000,000	0,064,75	0,000,010	0,01,312	2
27	Sac PIS 364,365,368	49	1,000,000	0,795,866	0,117,85	0,089,976	0,000,000	0,000,000	0,03,777	0,000,000	0,03,777	0,000,010	0,00,929	3
28	Total Gross G&I Plant	31	1,000,000	0,581,721	0,109,976	0,02,901	0,000,000	0,002,976	0,03,777	0,000,000	0,03,777	0,000,010	0,00,929	3
29	Total Gross PTD Plant	32	1,000,000	0,535,552	0,103,31	0,02,266	0,000,000	0,005,113	0,064,75	0,000,000	0,064,75	0,000,010	0,01,312	2
30	PTD - land	53	1,000,000	0,538,716	0,109,450	0,02,296	0,000,000	0,005,113	0,064,75	0,000,000	0,064,75	0,000,010	0,01,312	2
31	Net Prod Plant	54	1,000,000	0,474,650	0,094,650	0,02,290	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
32	Net Trans Plant	55	1,000,000	0,474,650	0,094,650	0,02,290	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
33	Net Dist Plant	56	1,000,000	0,617,883	0,111,12	0,02,305	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
34	Net G & I Plant	57	1,000,000	0,529,200	0,102,29	0,02,296	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
35	Net Onf Cost Rate Base	58	1,000,000	0,531,195	0,102,79	0,02,296	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
36	Net Orig Cost Rate Base	59	1,000,000	0,530,772	0,101,66	0,02,271	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
37	Prepayments	60	1,000,000	0,507,777	0,098,900	0,02,296	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
38	Working capital	61	1,000,000	0,490,221	0,095,969	0,02,337	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
39	Rate Base	62	1,000,000	0,529,095	0,101,42	0,02,273	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
40	Energy Exp Production	63	1,000,000	0,474,336	0,089,800	0,02,409	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
41	Demand Exp Production	64	1,000,000	0,474,336	0,089,800	0,02,409	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
42	Prod. O & M Expenses	65	1,000,000	0,428,58	0,085,56	0,02,379	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
43	Prod Exp Fuel & PP	66	1,000,000	0,458,11	0,081,31	0,01,817	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4
44	Trans O & M Expenses	67	1,000,000	0,474,448	0,094,650	0,02,290	0,000,000	0,003,500	0,079,700	0,000,000	0,12,980	0,000,010	0,01,560	4

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI COST OF SERVICE
Twelve Months Ended December 31, 2003

Run Time 11:16 AM
Run Date 23-Apr-04
DOCKET NO.

Missouri Retail	Alloc	Residential	Comm Service	Comm Small Heat	General Power	Power Expense	Power	Power	Feed Mill	Large Power	Misc Services	Lighting	From Page Line
1 Dist O & M Expenses	68	1.00000	0.81871	0.02263	0.08658	0.00000	0.00015	0.04559	0.00027	0.04988	0.00008	0.05515	7 22
2 Cust Ser & Inform Exp	69	1.00000	0.59437	0.01281	0.19882	0.00000	0.00000	0.10812	0.00135	0.00433	0.00002	0.00271	8 15
3 Cust Accounting Exp	70	1.00000	0.63663	0.01829	0.10491	0.00000	0.00001	0.00874	0.00003	0.00159	0.00000	0.00000	8 5
4 Sales Expenses	71	1.00000	0.42882	0.01279	0.08435	0.00000	0.00000	0.00000	0.00007	0.00023	0.00000	0.00000	8 18
5 Total Customer Expense	72	1.00000	0.79781	0.04178	0.04064	0.00000	0.00003	0.02236	0.00021	0.00180	0.00000	0.00037	8 19
6 A & G Expenses	73	1.00000	0.56472	0.02238	0.13023	0.00000	0.00000	0.06048	0.00030	0.08742	0.00009	0.02257	9 6
7 Oil O & M Expenses	74	1.00000	0.47479	0.08185	0.02343	0.00000	0.00000	0.07685	0.00030	0.13418	0.00014	0.01482	9 18
8 Prod Depreciation Exp	75	1.00000	0.47450	0.06450	0.02290	0.00000	0.00000	0.07970	0.00040	0.12880	0.00010	0.01560	9 22
9 Trans Depreciation Exp	76	1.00000	0.47450	0.06450	0.02290	0.00000	0.00000	0.07970	0.00040	0.12880	0.00010	0.01560	9 23
10 Dist Depreciation Exp	77	1.00000	0.81871	0.01281	0.19882	0.00000	0.00000	0.04559	0.00027	0.04988	0.00008	0.05515	9 24
11 General Depreciation Exp	78	1.00000	0.59437	0.01281	0.19882	0.00000	0.00000	0.10812	0.00135	0.00433	0.00002	0.00271	9 25
12 Total Depreciation Exp	79	1.00000	0.54852	0.10331	0.02236	0.00000	0.00000	0.06174	0.00032	0.08734	0.00010	0.00270	9 26
13 Re & Property Tax	80	1.00000	0.53552	0.10331	0.02236	0.00000	0.00000	0.06174	0.00032	0.08734	0.00010	0.00270	9 28
14 Total Expenses Allocator	81	1.00000	0.63115	0.04464	0.02230	0.00000	0.00000	0.07288	0.00030	0.12251	0.00013	0.01905	9 34
15 Payroll Tax Allocator	82	1.00000	0.59533	0.02221	0.13659	0.00000	0.00000	0.06892	0.00028	0.09784	0.00010	0.02075	10 6
16 Cost of Service Ratios	83	1.00000	0.30577	0.02909	0.15976	0.00000	0.00000	0.06111	0.00031	0.11719	0.00012	0.02748	10 1
CLASSIFICATION ALLOCATORS													
17 Production Plant	D	411,156,718	195,053,582	6,415,489	72,034,857	0	3,412,501	32,785,180	184,483	52,956,985	41,116	8,412,045	
18 Transmission Plant	D	139,719,736	66,293,705	3,199,422	24,477,676	0	1,168,591	11,135,107	55,385	17,885,004	13,971	2,176,519	
19 Distribution Plant	D	194,882,585	95,749,885	18,878,957	5,140,236	0	337,708	16,297,517	71,358	19,117,430	18,059	3,285,577	
20	C	214,815,140	157,187,581	28,275,800	4,295,120	0	8,029	1,987,084	24,911	297,323	25,410	17,210,524	
21 General Plant	D	38,126,337	18,415,611	3,722,956	6,943,563	0	258,024	3,189,585	15,337	4,727,134	3,756	623,486	
22	C	11,224,191	8,246,686	225,422	288,878	0	421	104,289	1,307	15,604	1,334	903,283	
23 Production Expenses	D	11,639,289	5,522,843	1,069,913	2,038,203	0	96,606	927,851	4,656	1,499,140	1,164	181,573	
24 Less Fuel & Oil	E	6,627,509	2,786,581	547,441	1,828,497	0	111,245	574,840	1,811	1,033,904	1,202	58,374	
25 Dist Operation Exp Sub	D	1,838,466	1,197,837	206,702	41,835	0	887	51,384	430	94,837	198	20,542	
26	C	1,795,786	1,108,347	317,288	55,785	0	273	267,284	1,383	352,079	377	220,378	
27 Dist Maintenance Exp Sub	D	5,350,183	3,316,434	588,908	124,997	0	6,275	688	74	3,981	0	195,792	
28	C	390,669	142,832	34,797	6,275	0	114	6,332	5,318	1,803,088	1,536	196,024	
29 Labor	D	14,622,168	7,014,785	1,361,118	2,597,368	0	118,744	1,173,657	5,318	1,803,088	1,536	196,024	
30	E	4,287,189	1,758,971	351,072	851,963	0	71,341	968,643	1,161	707,930	771	38,078	
31	C	8,629,747	5,811,241	1,082,486	307,100	0	330	147,183	1,618	14,684	558	333,701	
Cost of Service Classified	D	157,894,550	76,370,883	14,902,262	14,979,708	0	1,047,823	12,532,181	61,313	18,980,656	15,078	2,442,238	
32	E	85,021,284	34,287,640	6,691,590	2,034,055	0	1,560,631	7,487,012	21,708	14,772,712	16,716	663,566	
34	C	49,487,869	36,556,705	6,426,241	1,394,275	0	2,982	684,317	7,368	118,705	4,283	3,315,850	
35	total	292,203,733	147,219,208	28,097,540	6,738,515	0	2,811,216	20,693,689	90,387	33,869,364	35,058	6,424,643	
Net Cost of Service Classified	D	156,742,016	75,900,276	14,902,262	14,979,708	0	1,047,823	12,469,307	61,156	18,980,729	14,959	2,150,963	
37	E	85,006,737	34,283,907	6,690,301	2,033,786	0	1,560,632	7,486,356	21,703	14,772,714	16,712	660,447	
38	C	49,427,552	36,549,797	6,385,358	1,391,478	0	2,982	683,434	7,355	116,686	4,221	2,501,280	
39	total	290,576,405	146,533,980	27,987,962	6,718,091	0	2,811,224	20,649,037	90,215	33,869,438	35,892	5,720,610	
KWH @ Sales adj		3,600,302,170	1,534,024,987	305,316,722	86,890,911	0	87,387,032	328,001,947	919,622	669,068,136	738,545	33,838,005	

The Empire District Electric Company
MO CP Class Demands
rate case lye 12/31/03
load research lye 09/30/03

	- 2003 -												
Rate	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TOTALS
RG	294,638	278,140	319,687	429,315	410,096	433,262	279,702	287,710	285,581	346,826	417,281	293,903	4,076,141
CB	74,408	44,301	55,385	56,731	69,610	46,551	36,071	52,344	79,086	77,146	75,889	70,592	738,114
SH	15,670	10,552	14,320	21,472	22,783	16,516	9,711	11,921	15,882	16,006	17,408	16,442	188,463
GP	135,418	110,536	110,330	122,486	123,420	112,570	94,262	112,651	140,807	142,771	151,822	128,083	1,484,956
PF	0	212	0	1,035	367	1,571	0	0	0	0	0	0	3,185
Prax	6,974	6,839	6,830	6,945	6,989	7,048	7,045	6,962	7,711	7,706	7,717	7,037	85,803
TEB	55,876	55,654	70,263	72,471	67,880	60,545	46,713	46,077	58,910	56,144	60,696	56,181	707,410
PFM	170	182	124	58	231	143	97	126	127	200	146	223	1,807
LP	98,098	80,890	83,280	96,093	94,187	91,772	86,193	89,295	108,278	113,296	104,644	112,213	1,160,239
MS	79	80	81	83	81	79	80	78	80	80	80	80	961
SPL,PL,SPL	0	0	0	0	0	0	0	0	0	0	0	0	0
Totals	681,331	587,366	660,300	806,689	795,644	770,057	561,874	607,164	696,042	760,175	835,683	684,754	8,447,079
Intermittible (Praxalf)									7,600	7,600	7,600		

The Empire District Electric Company

The Empire District Electric Company

Missouri Loss Percentages
Test Year Ending December 31, 2003

Rate Group	Missouri Losses as a % of Missouri Kwh @ Gen
Res Gen	3.12
Comm	0.59
Comm SH	0.24
Gen Pow	1.18
Elec Furn	0.00
Prax	0.04
TEB	0.50
Feed Mill	0.00
Large Pow	0.59
Misc Lts	0.00
Oth Lts	0.06

The Empire District Electric Company
MO NCP Class Demands
rate case lye 12/31/03
load research lye 09/30/03

Actual	- 2003 -											
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Rate												
RG	322,890	292,881	341,478	439,928	445,844	433,262	320,553	296,402	333,566	372,331	438,626	352,492
CB	77,816	60,564	64,725	69,515	74,040	65,831	67,320	69,148	84,242	77,146	88,819	75,594
SH	15,769	14,984	17,749	21,972	24,339	18,852	15,774	13,857	15,662	16,006	23,389	17,222
GP	150,092	119,495	119,953	130,779	129,802	122,688	132,536	139,720	149,692	150,483	170,239	145,605
PF	2,290	2,122	1,743	1,988	1,920	2,052	2,034	1,868	2,281	2,451	2,327	2,366
Prax	7,221	7,298	6,859	6,981	7,030	7,074	7,084	6,968	7,089	7,079	7,044	7,041
TEB	62,048	55,654	71,207	76,929	69,363	64,059	55,118	54,672	60,302	58,358	60,646	63,675
PFM	246	342	305	338	310	271	251	222	213	264	333	298
LP	101,042	94,778	95,781	98,471	95,099	96,176	96,250	101,118	111,113	115,799	114,024	115,608
MS	79	80	81	83	81	78	80	78	80	80	80	80
SPL,PL,SPL	9,816	9,424	8,945	10,989	12,591	9,418	10,809	12,426	15,899	15,745	12,921	11,056

The Empire District Electric Company

rate case tye 12/31/03
load research tye 09/30/03
NCP at Voltage Level

Rate	Secondary	Secondary + Sec Losses	Primary + Pri Losses	NCP @Generation	month
RG	407,785	419,341	432,504	445,844	02/03
CB	80,375	82,939	85,859	88,819	08/03
SH	22,261	22,892	23,611	24,339	02/03
GP	154,055	158,969	164,566	170,239	08/03
PF	0	2,291	2,370	2,451	07/03
Prax	0	0	7,098	7,298	11/02
TEB	69,832	71,987	74,442	76,929	01/03
PFM	316	323	333	342	11/03
LP	0	108,991	112,278	115,608	07/03
MS	73	75	77	80	01/03
SPL,PL,SPL	14,913	15,359	15,866	16,380	06/03

Section N
Schedule 5

THE EMPIRE DISTRICT ELECTRIC COMPANY
DISTRIBUTION ALLOCATION

Combined Work Order Study and Zero Intercept Approach

Acct		PRIMARY %			SECONDARY %	
		Feeder	Customer	Demand	Customer	Demand
364	Poles, Towers & Fixtures	29.08	30.09	40.83	56.25	43.75
365	Overhead Conductors	31.41	36.53	32.06	66.63	33.37
366	Underground Conduit	16.28	71.71	12.01	82.78	17.22
367	Underground Conductors	16.28	71.71	12.01	82.78	17.22
368	Transformers	0	0	0	65.34	34.66

COST OF SERVICE ALLOCATORS

<u>to be allocated</u>	<u>method of allocation</u>
Production Plant	Capacity Utilization
Transmission Plant	Capacity Utilization
Distribution Plant	
Acct 360	Noncoincident Demand At Primary Station
Acct 361	Noncoincident Demand At Primary Station
Acct 362	Specifically Assigned If possible.
	Noncoincident Demand At Primary Station Excluding Praxair
Acct 364 Pri Dem	NCD At Primary Lines
Pri Cust	Primary Customers
Sec Dem	Noncoincident Demand At Secondary
Sec Cust	Secondary Customers
Acct 365 Pri Dem	NCD At Primary Lines
Pri Cust	Primary Customers
Sec Dem	Noncoincident Demand At Secondary
Sec Cust	Secondary Customers
Acct 366 Pri Dem	NCD At Primary Lines
Pri Cust	Primary Customers
Sec Dem	Noncoincident Demand At Secondary
Sec Cust	Secondary Customers
Acct 367 Pri Dem	NCD At Primary Lines
Pri Cust	Primary Customers
Sec Dem	Noncoincident Demand At Secondary
Sec Cust	Secondary Customers
Acct 368 Dem	Transformer Demand
Cust	Secondary Customers Weighted for Transformers
Acct 369	Weighted Customer Service Drop Investment
Acct 370	Specifically Assigned If possible.
	Weighted Meter Investment
Acct 371	Specifically Assigned
Acct 373	Specifically Assigned
General & Intangible	
Production	Gross Prod Plant
Transmission	Gross Trans Plant
Distribution	Gross Dist Plant less land
Depreciation Reserve	Same as Plant
Customer Advances	Residential and Commercial Customers
Interest Offset	Total Net Plant
Income Tax Offset	Total Net Plant
Deferred Tax	Total Gross Plant
Investment Tax Credit	Total Gross Plant
Customer Deposits	Specifically Assigned
Fuel	TOU Energy
Cash Requiriements	Functionalized Expenses
Materials and Supplies	Functionalized Gross Plant
Prepayments	Functionalized Net Plant

<u>to be allocated</u>	<u>method of allocation</u>
Production Expenses	
Variable	TOU Energy
Fixed -On Sys	Capacity Utilization
-Off Sys	10 CP Demand (Highest 10 hours)
Transmission Expenses	Gross Trans Plant
Distribution Expenses	
Acct 580	Subtotals Oper Dist Expenses
Acct 581	Gross Dist Plant
Acct 582	Noncoincident Demand At Primary Station
Acct 583	PIS Accounts 364, 365, 368
Acct 584	PIS Accounts 366, 367
Acct 585	Zero at Issue
Acct 586	PIS Acct 370
Acct 587	Specifically Assigned
Acct 588	Subtotals Oper Dist Expenses
Acct 589	PIS Acct 364
Acct 590	Subtotals Maint Dist Expenses
Acct 591	Noncoincident Demand At Primary Station
Acct 592	Noncoincident Demand At Primary Station
Acct 593	PIS Accounts 364, 365
Acct 594	PIS Accounts 366, 367
Acct 595	PIS Acct 368
Acct 596	Zero at Issue
Acct 597	PIS Acct 370
Acct 598	Subtotals Maint Dist Expenses
Acct 901	Subtotals Customer Acct
Acct 902	Weighted Meter Reading Expenses
Acct 903	Customers
Acct 904	Specifically Assigned
Acct 905	Subtotals Customer Acct
Acct 907	Subtotals Customer Acct
Acct 908	Customers
Acct 909	Residential & Commercial Customers
Acct 910	Subtotals Customer Acct
Acct 911	Industrial Customers
Acct 912	Industrial Customers
A& G Expenses	
924 & 928	Net Plant in Service
A&G other than 924, 928	Labor
Depreciation Expense	
Production	Gross Prod Plant
Transmission	Gross Trans Plant
Distribution	Gross Dist Plant less land
General	Labor

TO ALLOCATE:

METHOD OF ALLOCATION:

Real Estate & Property Tax

Production
Transmission
Distribution
General
Payroll Tax
Miscellaneous Tax
Federal Income Tax
State Income Tax
Tax on Proposed Changes
Forfeited Discounts
Reconnection Charges
Rental Income
Misc Rev KEPCO
Misc Rev Other
Off System Revenue

Gross Prod Plant
Gross Trans Plant
Gross Dist Plant
Gross General & Intangible Plant
Labor
Net Distribution Plant
Rate Base
Rate Base
Rate Base
Specifically Assigned
Residential & Commercial Customers
Acct 364
10 CP Demand (Highest 10 hours)
Sales Tax
10 CP Demand (Highest 10 hours)

Revenues

Present
Muni Tax
Excess Facilities
Proposed

Specifically Assigned
Specifically Assigned
Specifically Assigned
Specifically Assigned