

Exhibit No.:
Issue: Accounting Schedules
Witness: MO PSC Auditors
Sponsoring Party: MO PSC Staff
Case No: ER-2010-0130
Date Prepared: February 26, 2010



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

STAFF ACCOUNTING SCHEDULES

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2010-0130

Jefferson City, Missouri

February 2010

The Empire District Electric Company
Case No. ER-2010-0130
Update 12-31-2009
Post Direct Filing through December 31, 2009
Revenue Requirement

Line Number	<u>A</u> Description	<u>B</u> 7.85% Return	<u>C</u> 8.09% Return	<u>D</u> 8.32% Return
1	Net Orig Cost Rate Base	\$769,774,690	\$769,774,690	\$769,774,690
2	Rate of Return	7.85%	8.09%	8.32%
3	Net Operating Income Requirement	\$60,427,313	\$62,251,679	\$64,076,045
4	Net Income Available	\$57,492,349	\$57,492,349	\$57,492,349
5	Additional Net Income Required	\$2,934,964	\$4,759,330	\$6,583,696
6	Income Tax Requirement			
7	Required Current Income Tax	\$16,325,285	\$17,462,006	\$18,598,726
8	Current Income Tax Available	\$14,496,577	\$14,496,577	\$14,496,577
9	Additional Current Tax Required	\$1,828,708	\$2,965,429	\$4,102,149
10	Revenue Requirement	\$4,763,672	\$7,724,759	\$10,685,845
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$4,763,672	\$7,724,759	\$10,685,845

The Empire District Electric Company
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Post Direct Filing through December 31, 2009
RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$1,393,971,598
2	Less Accumulated Depreciation Reserve		\$485,137,698
3	Net Plant In Service		<u>\$908,833,900</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		\$6,267,988
6	Materials and Supplies		\$23,990,150
7	FAS 87 Regulatory Asset Tracker		\$1,177,780
8	Prepayments		\$2,900,964
9	FAS 106 Regulatory Asset Tracker		-\$3,255,784
10	Fuel Inventory		\$8,540,260
11	Gas Storage Inventory		\$0
12	Vegetation/Infrastructure Tracker		\$1,024,163
13	Regulatory Asset/Carrying Costs		\$2,720,536
14	Reg Asset/Demand Side Management		\$1,126,848
15	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$44,492,905</u>
16	SUBTRACT FROM NET PLANT		
17	Federal Tax Offset	9.2740%	\$1,399,504
18	State Tax Offset	-10.5178%	-\$249,417
19	City Tax Offset	0.0000%	\$0
20	Interest Expense Offset	12.1726%	\$3,405,116
21	Customer Deposits		\$8,744,906
22	Customer Advances for Construction		\$7,924,970
23	Deferred Income Taxes-Accumulated		\$131,924,511
24	Amortization of Electric Plant		\$7,566,173
25	Regulatory Plan Amortization-Accumulated		<u>\$22,836,352</u>
26	TOTAL SUBTRACT FROM NET PLANT		<u>\$183,552,115</u>
27	Total Rate Base		<u><u>\$769,774,690</u></u>

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Case No. ER-2010-0130
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Post Direct Filing through December 31, 2009
Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Organization	\$29,940	P-2	\$0	\$29,940	89.2075%	\$0	\$26,709
3	302.000	Franchises and Consents	\$1,079,798	P-3	\$0	\$1,079,798	89.2075%	\$0	\$963,261
4	303.000	Miscellaneous Intangibles (Like 353)	\$11,013,054	P-4	\$0	\$11,013,054	89.2075%	\$0	\$9,824,470
5		TOTAL PLANT INTANGIBLE	\$12,122,792		\$0	\$12,122,792		\$0	\$10,814,440
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON- STEAM							
9	310.000	Land & Land Rights	\$378,433	P-9	\$0	\$378,433	83.3239%	\$0	\$315,325
10	311.000	Structures & Improvements	\$11,401,579	P-10	\$0	\$11,401,579	83.3239%	\$0	\$9,500,240
11	312.000	Boiler Plant Equipment	\$23,866,301	P-11	\$0	\$23,866,301	83.3239%	\$0	\$19,886,333
12	314.000	Turbogenerator Units	\$7,130,957	P-12	\$0	\$7,130,957	83.3239%	\$0	\$5,941,791
13	315.000	Accessory Electric Equipment	\$1,570,338	P-13	\$0	\$1,570,338	83.3239%	\$0	\$1,308,467
14	316.000	Misc. Power Plant Equipment	\$2,114,351	P-14	\$0	\$2,114,351	83.3239%	\$0	\$1,761,760
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$46,461,959		\$0	\$46,461,959		\$0	\$38,713,916
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$438,622	P-17	\$0	\$438,622	83.3239%	\$0	\$365,477
18	311.000	Structures and Improvements	\$13,777,707	P-18	\$0	\$13,777,707	83.3239%	\$0	\$11,480,123
19	312.300	Boiler Plant Equipment-Asbury	\$105,624,742	P-19	\$0	\$105,624,742	83.3239%	\$0	\$88,010,654
20	312.700	Unit Train	\$0	P-20	\$0	\$0	83.3239%	\$0	\$0
21	314.000	Turbogenerator Units-Asbury	\$22,407,291	P-21	\$0	\$22,407,291	83.3239%	\$0	\$18,670,629
22	315.000	Accessory Electric Equipment-Asbury	\$6,025,504	P-22	\$0	\$6,025,504	83.3239%	\$0	\$5,020,685
23	316.000	Misc. Power Plant Equipment-Asbury	\$2,111,222	P-23	\$0	\$2,111,222	83.3239%	\$0	\$1,759,153
24		TOTAL PRODUCTION - ASBURY - STEAM	\$150,385,088		\$0	\$150,385,088		\$0	\$125,306,721
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-iatan	\$122,418	P-26	\$0	\$122,418	83.3239%	\$0	\$102,003
27	311.000	Structures & Improvements-iatan	\$4,192,135	P-27	\$0	\$4,192,135	83.3239%	\$0	\$3,493,050
28	312.000	Boiler Plant Equipment-iatan	\$111,979,462	P-28	\$0	\$111,979,462	83.3239%	\$0	\$93,305,655
29	312.000	Unit Train-iatan	\$329,005	P-29	\$0	\$329,005	83.3239%	\$0	\$274,140
30	314.000	Turbogenerator Units-iatan	\$9,352,357	P-30	\$0	\$9,352,357	83.3239%	\$0	\$7,792,749
31	315.000	Accessory Electric Equipment-iatan	\$6,786,095	P-31	\$0	\$6,786,095	83.3239%	\$0	\$5,654,439
32	316.000	Misc. Power Plant Equipment-iatan	\$975,086	P-32	\$0	\$975,086	83.3239%	\$0	\$812,480
33		TOTAL PRODUCTION - IATAN - STEAM	\$133,736,558		\$0	\$133,736,558		\$0	\$111,434,516
34		PRODUCTION - PLUM POINT - STEAM							
35	312.000	Boiler Plant Equipment-Plum Point	\$2,537,545	P-35	-\$2,537,545	\$0	83.3239%	\$0	\$0
36		TOTAL PRODUCTION - PLUM POINT - STEAM	\$2,537,545		-\$2,537,545	\$0		\$0	\$0
37		TOTAL STEAM PRODUCTION	\$333,121,150		-\$2,537,545	\$330,583,605		\$0	\$275,455,153
38		NUCLEAR PRODUCTION							
39		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
40		HYDRAULIC PRODUCTION							
41		PRODUCTION - OZARK BEACH - HYDRO							
42	330.000	Land & Land Rights-Ozark	\$226,488	P-42	\$0	\$226,488	83.3239%	\$0	\$188,719
43	331.000	Structures & Improvements-Ozark	\$677,760	P-43	\$0	\$677,760	83.3239%	\$0	\$564,736
44	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,518,257	P-44	\$0	\$1,518,257	83.3239%	\$0	\$1,265,071
45	333.000	Water Wheels, Turbines & Generators	\$1,619,458	P-45	\$0	\$1,619,458	83.3239%	\$0	\$1,349,396
46	334.000	Accessory Electric Equipment	\$1,237,583	P-46	\$0	\$1,237,583	83.3239%	\$0	\$1,031,202
47	335.000	Misc. Power Plant Equipment-Ozark	\$456,214	P-47	\$0	\$456,214	83.3239%	\$0	\$380,135
48		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$5,735,760		\$0	\$5,735,760		\$0	\$4,779,259
49		TOTAL HYDRAULIC PRODUCTION	\$5,735,760		\$0	\$5,735,760		\$0	\$4,779,259

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50		OTHER PRODUCTION							
51		PRODUCTION - ENERGY CENTER							
52	340.000	Land & Land Rights-Energy	\$163,097	P-52	\$0	\$163,097	83.3239%	\$0	\$135,899
53	341.000	Structures & Improvements-Energy	\$1,948,262	P-53	\$0	\$1,948,262	83.3239%	\$0	\$1,623,368
54	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,679,645	P-54	\$0	\$1,679,645	83.3239%	\$0	\$1,399,546
55	343.000	Prime Movers-Energy	\$27,551,778	P-55	\$0	\$27,551,778	83.3239%	\$0	\$22,957,216
56	344.000	Generators-Energy	\$4,504,458	P-56	\$0	\$4,504,458	83.3239%	\$0	\$3,753,290
57	345.000	Accessory Electric Equipment-Energy	\$2,091,865	P-57	\$0	\$2,091,865	83.3239%	\$0	\$1,743,024
58	346.000	Misc. Power Plant Equipment-Energy	\$1,458,408	P-58	\$0	\$1,458,408	83.3239%	\$0	\$1,215,202
59		TOTAL PRODUCTION - ENERGY CENTER	\$39,397,513		\$0	\$39,397,513		\$0	\$32,827,545
60		PRODUCTION - ENERGY CENTER FT8							
61	341.000	Structures & Improvements-FT8	\$1,107,790	P-61	\$0	\$1,107,790	83.3239%	\$0	\$923,054
62	342.000	Fuel Holders, Producers, & Access.-FT8	\$1,390,886	P-62	\$0	\$1,390,886	83.3239%	\$0	\$1,158,940
63	343.000	Prime Movers-FT8	\$46,538,833	P-63	\$0	\$46,538,833	83.3239%	\$0	\$38,777,971
64	344.000	Generators-FT8	\$531,753	P-64	\$0	\$531,753	83.3239%	\$0	\$443,077
65	345.000	Accessory Electric Equipment-FT8	\$3,443,294	P-65	\$0	\$3,443,294	83.3239%	\$0	\$2,869,087
66	346.000	Misc. Power Plant Equipment-FT8	\$1,049,438	P-66	\$0	\$1,049,438	83.3239%	\$0	\$874,433
67		TOTAL PRODUCTION - ENERGY CENTER FT8	\$54,061,994		\$0	\$54,061,994		\$0	\$45,046,562
68		PRODUCTION - RIVERTON - OTHER							
69	341.000	Structures & Improvements-Riverton	\$977,547	P-69	\$0	\$977,547	83.3239%	\$0	\$814,530
70	342.000	Fuel Holders, Producers, & Access.-Riverton	\$1,413,776	P-70	\$0	\$1,413,776	83.3239%	\$0	\$1,178,013
71	343.000	Prime Movers-Riverton	\$22,647,967	P-71	\$0	\$22,647,967	83.3239%	\$0	\$18,871,169
72	344.000	Generators-Riverton	\$13,466,633	P-72	\$0	\$13,466,633	83.3239%	\$0	\$11,220,924
73	345.000	Accessory Electric Equipment-Riverton	\$11,079,331	P-73	\$0	\$11,079,331	83.3239%	\$0	\$9,231,731
74	346.000	Misc. Power Plant Equipment-Riverton	\$1,570,252	P-74	\$0	\$1,570,252	83.3239%	\$0	\$1,308,395
75		TOTAL PRODUCTION - RIVERTON - OTHER	\$51,155,506		\$0	\$51,155,506		\$0	\$42,624,762
76		PRODUCTION - STATE LINE C - OTHER							
77	340.000	Land & Land Rights-State C	\$850,260	P-77	\$0	\$850,260	83.3239%	\$0	\$708,470
78	341.000	Structures & Improvements-State C	\$10,537,350	P-78	\$0	\$10,537,350	83.3239%	\$0	\$8,780,131
79	342.000	Fuel Holders, Producers, & Access.-State C	\$2,411,871	P-79	\$0	\$2,411,871	83.3239%	\$0	\$2,009,665
80	343.000	Prime Movers-State C	\$107,266,868	P-80	\$0	\$107,266,868	83.3239%	\$0	\$89,378,938
81	344.000	Generators-State C	\$28,471,627	P-81	\$0	\$28,471,627	83.3239%	\$0	\$23,723,670
82	345.000	Accessory Electric Equipment-State C	\$11,132,359	P-82	\$0	\$11,132,359	83.3239%	\$0	\$9,275,916
83	346.000	Misc. Power Plant Equipment-State C	\$2,819,098	P-83	\$0	\$2,819,098	83.3239%	\$0	\$2,348,982
84		TOTAL PRODUCTION - STATE LINE C - OTHER	\$163,489,433		\$0	\$163,489,433		\$0	\$136,225,772
85		PRODUCTION - STATE LINE S - OTHER							
86	340.000	Land & Land Rights-State S	\$11,897	P-86	\$0	\$11,897	83.3239%	\$0	\$9,913
87	341.000	Structures & Improvements-State S	\$1,103,838	P-87	\$0	\$1,103,838	83.3239%	\$0	\$919,761
88	342.000	Fuel Holders, Producers, & Access.-State S	\$3,230,198	P-88	\$0	\$3,230,198	83.3239%	\$0	\$2,691,527
89	343.000	Prime Movers-State S	\$27,222,287	P-89	\$0	\$27,222,287	83.3239%	\$0	\$22,682,671
90	344.000	Generators-State S	\$7,178,570	P-90	\$0	\$7,178,570	83.3239%	\$0	\$5,981,464
91	345.000	Accessory Electric Equipment-State S	\$2,892,158	P-91	\$0	\$2,892,158	83.3239%	\$0	\$2,409,859
92	346.000	Misc. Power Plant Equipment-State S	\$1,046,076	P-92	\$0	\$1,046,076	83.3239%	\$0	\$871,631
93		TOTAL PRODUCTION - STATE LINE S - OTHER	\$42,685,024		\$0	\$42,685,024		\$0	\$35,566,826
94		TOTAL OTHER PRODUCTION	\$350,789,470		\$0	\$350,789,470		\$0	\$292,291,467
95		TOTAL PRODUCTION PLANT	\$689,646,380		-\$2,537,545	\$687,108,835		\$0	\$572,525,879
96		TRANSMISSION PLANT							
97	350.000	Land - TP	\$8,985,871	P-97	\$0	\$8,985,871	83.3239%	\$0	\$7,487,378

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
98	352.000	Structures & Improvements - TP	\$2,868,633	P-98	\$0	\$2,868,633	83.3239%	\$0	\$2,390,257
99	352.010	Structures & Improvements IATAN	\$23,013	P-99	\$0	\$23,013	83.3239%	\$0	\$19,175
100	353.000	Station Equipment - TP	\$89,121,049	P-100	\$0	\$89,121,049	83.3239%	\$0	\$74,259,134
101	353.010	Station Equip - IATAN	\$438,707	P-101	\$0	\$438,707	83.3239%	\$0	\$365,548
102	354.000	Towers and Fixtures - TP	\$799,508	P-102	\$0	\$799,508	83.3239%	\$0	\$666,181
103	355.000	Poles and Fixtures - TP	\$39,748,752	P-103	\$0	\$39,748,752	83.3239%	\$0	\$33,120,210
104	356.000	Overhead Conductors & Devices - TP	\$61,449,854	P-104	\$0	\$61,449,854	83.3239%	\$0	\$51,202,415
105		TOTAL TRANSMISSION PLANT	\$203,435,387		\$0	\$203,435,387		\$0	\$169,510,298
106		DISTRIBUTION PLANT							
107	360.000	Land - DP	\$2,360,393	P-107	\$0	\$2,360,393	90.2810%	\$0	\$2,130,986
108	361.000	Structures & Improvements - DP	\$9,756,326	P-108	\$0	\$9,756,326	90.2810%	\$0	\$8,808,109
109	362.000	Station Equipment - DP	\$73,010,259	P-109	\$0	\$73,010,259	90.2810%	\$0	\$65,914,392
110	364.000	Poles, Towers, & Fixtures - DP	\$136,982,762	P-110	\$0	\$136,982,762	90.2810%	\$0	\$123,669,407
111	365.000	Overhead Conductors & Devices - DP	\$145,684,661	P-111	\$0	\$145,684,661	90.2810%	\$0	\$131,525,569
112	366.000	Underground Conduit - DP	\$28,565,405	P-112	\$0	\$28,565,405	90.2810%	\$0	\$25,789,133
113	367.000	Underground Conductors & Devices - DP	\$52,594,929	P-113	\$0	\$52,594,929	90.2810%	\$0	\$47,483,228
114	368.000	Line Transformers - DP	\$88,765,104	P-114	\$0	\$88,765,104	90.2810%	\$0	\$80,138,024
115	369.000	Services- DP	\$65,419,731	P-115	\$0	\$65,419,731	90.2810%	\$0	\$59,061,587
116	370.000	Meters - DP	\$18,312,044	P-116	\$0	\$18,312,044	90.2810%	\$0	\$16,532,296
117	371.000	Meter Installations - DP	\$15,685,879	P-117	\$0	\$15,685,879	90.2810%	\$0	\$14,161,368
118	373.000	Street Lighting and Signal Systems - DP	\$14,418,926	P-118	\$0	\$14,418,926	90.2810%	\$0	\$13,017,551
119		TOTAL DISTRIBUTION PLANT	\$651,556,419		\$0	\$651,556,419		\$0	\$588,231,650
120		GENERAL PLANT							
121	389.000	Land and Land Rights - GP	\$679,466	P-121	-\$38,658	\$640,808	89.2075%	\$0	\$571,649
122	390.000	Structures & Improvements - GP	\$9,489,178	P-122	-\$616,924	\$8,872,254	89.2075%	\$0	\$7,914,716
123	391.000	Office Furniture & Equipment - GP	\$4,188,701	P-123	-\$236,415	\$3,952,286	89.2075%	\$0	\$3,525,736
124	391.010	Computer Equipment	\$11,463,123	P-124	\$0	\$11,463,123	89.2075%	\$0	\$10,225,965
125	392.000	Transportation Equipment - GP	\$7,946,771	P-125	\$0	\$7,946,771	89.2075%	\$0	\$7,089,116
126	393.000	Stores Equipment - GP	\$445,006	P-126	\$0	\$445,006	89.2075%	\$0	\$396,979
127	394.000	Tools, Shop, & Garage Equipment- GP	\$3,823,571	P-127	\$0	\$3,823,571	89.2075%	\$0	\$3,410,912
128	395.000	Laboratory Equipment	\$946,905	P-128	\$0	\$946,905	89.2075%	\$0	\$844,710
129	396.000	Power Operated Equipment - GP	\$11,526,118	P-129	\$0	\$11,526,118	89.2075%	\$0	\$10,282,162
130	397.000	Communication Equipment - GP	\$10,108,470	P-130	-\$411,219	\$9,697,251	89.2075%	\$0	\$8,650,675
131	398.000	Miscellaneous Equipment - GP	\$188,505	P-131	-\$8,908	\$179,597	89.2075%	\$0	\$160,214
132		TOTAL GENERAL PLANT	\$60,805,814		-\$1,312,124	\$59,493,690		\$0	\$53,072,834
133		INCENTIVE COMPENSATION CAPITALIZATION							
134		Compensation Employee Stock Purchase Plan	\$0	P-134	-\$220,229	-\$220,229	83.3239%	\$0	-\$183,503
135		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$220,229	-\$220,229		\$0	-\$183,503
136		TOTAL PLANT IN SERVICE	\$1,617,566,792		-\$4,069,898	\$1,613,496,894		\$0	\$1,393,971,598

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-35	Boiler Plant Equipment-Plum Point	312.000		-\$2,537,545		\$0
	1. Adjustment to remove unit train (Westhues)		-\$2,537,545		\$0	
P-121	Land and Land Rights - GP	389.000		-\$38,658		\$0
	1. Adjustment to exclude gas portion (Westhues)		-\$38,658		\$0	
P-122	Structures & Improvements - GP	390.000		-\$616,924		\$0
	1. Adjustment to exclude gas portion (Westhues)		-\$616,924		\$0	
P-123	Office Furniture & Equipment - GP	391.000		-\$236,415		\$0
	1. Adjustment to exclude gas portion (Westhues)		-\$236,415		\$0	
P-130	Communication Equipment - GP	397.000		-\$411,219		\$0
	1. Adjustment to exclude gas portion (Westhues)		-\$411,219		\$0	
P-131	Miscellaneous Equipment - GP	398.000		-\$8,908		\$0
	1. Adjustment to exclude gas portion (Westhues)		-\$8,908		\$0	
P-134	Compensation Employee Stock Purchase Plan			-\$220,229		\$0
	1. To remove capitalized portion of Employee Stock Purchase Plan Compensation (Harrison)		-\$188,957		\$0	
	2. To remove capitalized portion of incentive bonus plan (Harrison)		-\$31,272		\$0	
Total Plant Adjustments				-\$4,069,898		\$0

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Organization	\$26,709	0.00%	\$0
3	302.000	Franchises and Consents	\$963,261	0.00%	\$0
4	303.000	Miscellaneous Intangibles (Like 353)	\$9,824,470	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$10,814,440		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		PRODUCTION - RIVERTON- STEAM			
9	310.000	Land & Land Rights	\$315,325	0.0000%	\$0
10	311.000	Structures & Improvements	\$9,500,240	1.0500%	\$99,753
11	312.000	Boiler Plant Equipment	\$19,886,333	1.8600%	\$369,886
12	314.000	Turbogenerator Units	\$5,941,791	1.5900%	\$94,474
13	315.000	Accessory Electric Equipment	\$1,308,467	1.7900%	\$23,422
14	316.000	Misc. Power Plant Equipment	\$1,761,760	1.9600%	\$34,530
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$38,713,916		\$622,065
16		PRODUCTION - ASBURY - STEAM			
17	310.000	Land and Land Rights	\$365,477	0.0000%	\$0
18	311.000	Structures and Improvements	\$11,480,123	1.0600%	\$121,689
19	312.300	Boiler Plant Equipment-Asbury	\$88,010,654	1.8700%	\$1,645,799
20	312.700	Unit Train	\$0	0.0000%	\$0
21	314.000	Turbogenerator Units-Asbury	\$18,670,629	1.6000%	\$298,730
22	315.000	Accessory Electric Equipment-Asbury	\$5,020,685	1.7900%	\$89,870
23	316.000	Misc. Power Plant Equipment-Asbury	\$1,759,153	1.9500%	\$34,303
24		TOTAL PRODUCTION - ASBURY - STEAM	\$125,306,721		\$2,190,391
25		PRODUCTION - IATAN - STEAM			
26	310.000	Land & Land Rights-Iatan	\$102,003	0.0000%	\$0
27	311.000	Structures & Improvements-Iatan	\$3,493,050	1.0600%	\$37,026
28	312.000	Boiler Plant Equipment-Iatan	\$93,305,655	1.8900%	\$1,763,477
29	312.000	Unit Train-Iatan	\$274,140	0.0000%	\$0
30	314.000	Turbogenerator Units-Iatan	\$7,792,749	1.6200%	\$126,243
31	315.000	Accessory Electric Equipment-Iatan	\$5,654,439	1.8100%	\$102,345
32	316.000	Misc. Power Plant Equipment-Iatan	\$812,480	1.9500%	\$15,843
33		TOTAL PRODUCTION - IATAN - STEAM	\$111,434,516		\$2,044,934
34		PRODUCTION - PLUM POINT - STEAM			
35	312.000	Boiler Plant Equipment-Plum Point	\$0	1.8900%	\$0
36		TOTAL PRODUCTION - PLUM POINT - STEAM	\$0		\$0

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37		TOTAL STEAM PRODUCTION	\$275,455,153		\$4,857,390
38		NUCLEAR PRODUCTION			
39		TOTAL NUCLEAR PRODUCTION	\$0		\$0
40		HYDRAULIC PRODUCTION			
41		PRODUCTION - OZARK BEACH - HYDRO			
42	330.000	Land & Land Rights-Ozark	\$188,719	0.0000%	\$0
43	331.000	Structures & Improvements-Ozark	\$564,736	1.6600%	\$9,375
44	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,265,071	1.6700%	\$21,127
45	333.000	Water Wheels, Turbines & Generators	\$1,349,396	1.4700%	\$19,836
46	334.000	Accessory Electric Equipment	\$1,031,202	1.4400%	\$14,849
47	335.000	Misc. Power Plant Equipment-Ozark	\$380,135	2.4400%	\$9,275
48		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$4,779,259		\$74,462
49		TOTAL HYDRAULIC PRODUCTION	\$4,779,259		\$74,462
50		OTHER PRODUCTION			
51		PRODUCTION - ENERGY CENTER			
52	340.000	Land & Land Rights-Energy	\$135,899	0.0000%	\$0
53	341.000	Structures & Improvements-Energy	\$1,623,368	1.8200%	\$29,545
54	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,399,546	3.8500%	\$53,883
55	343.000	Prime Movers-Energy	\$22,957,216	1.9200%	\$440,779
56	344.000	Generators-Energy	\$3,753,290	1.8200%	\$68,310
57	345.000	Accessory Electric Equipment-Energy	\$1,743,024	3.5700%	\$62,226
58	346.000	Misc. Power Plant Equipment-Energy	\$1,215,202	4.0000%	\$48,608
59		TOTAL PRODUCTION - ENERGY CENTER	\$32,827,545		\$703,351
60		PRODUCTION - ENERGY CENTER FT8			
61	341.000	Structures & Improvements-FT8	\$923,054	1.8200%	\$16,800
62	342.000	Fuel Holders, Producers, & Access.-FT8	\$1,158,940	3.8500%	\$44,619
63	343.000	Prime Movers-FT8	\$38,777,971	1.9200%	\$744,537
64	344.000	Generators-FT8	\$443,077	1.8200%	\$8,064
65	345.000	Accessory Electric Equipment-FT8	\$2,869,087	3.5700%	\$102,426
66	346.000	Misc. Power Plant Equipment-FT8	\$874,433	3.9900%	\$34,890
67		TOTAL PRODUCTION - ENERGY CENTER FT8	\$45,046,562		\$951,336
68		PRODUCTION - RIVERTON - OTHER			

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69	341.000	Structures & Improvements-Riverton	\$814,530	1.8200%	\$14,824
70	342.000	Fuel Holders, Producers, & Access.- Riverton	\$1,178,013	3.8500%	\$45,354
71	343.000	Prime Movers-Riverton	\$18,871,169	1.9200%	\$362,326
72	344.000	Generators-Riverton	\$11,220,924	1.8200%	\$204,221
73	345.000	Accessory Electric Equipment-Riverton	\$9,231,731	3.5700%	\$329,573
74	346.000	Misc. Power Plant Equipment-Riverton	\$1,308,395	4.0000%	\$52,336
75		TOTAL PRODUCTION - RIVERTON - OTHER	\$42,624,762		\$1,008,634
76		PRODUCTION - STATE LINE C - OTHER			
77	340.000	Land & Land Rights-State C	\$708,470	0.0000%	\$0
78	341.000	Structures & Improvements-State C	\$8,780,131	1.8200%	\$159,798
79	342.000	Fuel Holders, Producers, & Access.-State C	\$2,009,665	3.8500%	\$77,372
80	343.000	Prime Movers-State C	\$89,378,938	1.9300%	\$1,725,014
81	344.000	Generators-State C	\$23,723,670	1.8200%	\$431,771
82	345.000	Accessory Electric Equipment-State C	\$9,275,916	3.5700%	\$331,150
83	346.000	Misc. Power Plant Equipment-State C	\$2,348,982	3.9900%	\$93,724
84		TOTAL PRODUCTION - STATE LINE C - OTHER	\$136,225,772		\$2,818,829
85		PRODUCTION - STATE LINE S - OTHER			
86	340.000	Land & Land Rights-State S	\$9,913	0.0000%	\$0
87	341.000	Structures & Improvements-State S	\$919,761	2.8600%	\$26,305
88	342.000	Fuel Holders, Producers, & Access.-State S	\$2,691,527	2.8600%	\$76,978
89	343.000	Prime Movers-State S	\$22,682,671	2.8600%	\$648,724
90	344.000	Generators-State S	\$5,981,464	2.8600%	\$171,070
91	345.000	Accessory Electric Equipment-State S	\$2,409,859	2.8600%	\$68,922
92	346.000	Misc. Power Plant Equipment-State S	\$871,631	2.8500%	\$24,841
93		TOTAL PRODUCTION - STATE LINE S - OTHER	\$35,566,826		\$1,016,840
94		TOTAL OTHER PRODUCTION	\$292,291,467		\$6,498,990
95		TOTAL PRODUCTION PLANT	\$572,525,879		\$11,430,842
96		TRANSMISSION PLANT			
97	350.000	Land - TP	\$7,487,378	0.00%	\$0
98	352.000	Structures & Improvements - TP	\$2,390,257	2.09%	\$49,956
99	352.010	Structures & Improvements IATAN	\$19,175	2.0900%	\$401
100	353.000	Station Equipment - TP	\$74,259,134	2.20%	\$1,633,701
101	353.010	Station Equip - IATAN	\$365,548	2.20%	\$8,042
102	354.000	Towers and Fixtures - TP	\$666,181	1.92%	\$12,791
103	355.000	Poles and Fixtures - TP	\$33,120,210	3.33%	\$1,102,903

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104	356.000	Overhead Conductors & Devices - TP	\$51,202,415	2.15%	\$1,100,852
105		TOTAL TRANSMISSION PLANT	\$169,510,298		\$3,908,646
106		DISTRIBUTION PLANT			
107	360.000	Land - DP	\$2,130,986	0.00%	\$0
108	361.000	Structures & Improvements - DP	\$8,808,109	2.08%	\$183,209
109	362.000	Station Equipment - DP	\$65,914,392	1.89%	\$1,245,782
110	364.000	Poles, Towers, & Fixtures - DP	\$123,669,407	4.35%	\$5,379,619
111	365.000	Overhead Conductors & Devices - DP	\$131,525,569	3.77%	\$4,958,514
112	366.000	Underground Conduit - DP	\$25,789,133	3.92%	\$1,010,934
113	367.000	Underground Conductors & Devices - DP	\$47,483,228	3.59%	\$1,704,648
114	368.000	Line Transformers - DP	\$80,138,024	2.78%	\$2,227,837
115	369.000	Services- DP	\$59,061,587	5.00%	\$2,953,079
116	370.000	Meters - DP	\$16,532,296	2.27%	\$375,283
117	371.000	Meter Installations - DP	\$14,161,368	5.80%	\$821,359
118	373.000	Street Lighting and Signal Systems - DP	\$13,017,551	3.13%	\$407,449
119		TOTAL DISTRIBUTION PLANT	\$588,231,650		\$21,267,713
120		GENERAL PLANT			
121	389.000	Land and Land Rights - GP	\$571,649	0.00%	\$0
122	390.000	Structures & Improvements - GP	\$7,914,716	2.75%	\$217,655
123	391.000	Office Furniture & Equipment - GP	\$3,525,736	5.00%	\$176,287
124	391.010	Computer Equipment	\$10,225,965	10.00%	\$1,022,597
125	392.000	Transportation Equipment - GP	\$7,089,116	7.08%	\$501,909
126	393.000	Stores Equipment - GP	\$396,979	3.17%	\$12,584
127	394.000	Tools, Shop, & Garage Equipment- GP	\$3,410,912	4.50%	\$153,491
128	395.000	Laboratory Equipment	\$844,710	2.63%	\$22,216
129	396.000	Power Operated Equipment - GP	\$10,282,162	6.33%	\$650,861
130	397.000	Communication Equipment - GP	\$8,650,675	4.00%	\$346,027
131	398.000	Miscellaneous Equipment - GP	\$160,214	4.55%	\$7,290
132		TOTAL GENERAL PLANT	\$53,072,834		\$3,110,917
133		INCENTIVE COMPENSATION CAPITALIZATION			
134		Compensation Employee Stock Purchase Plan	-\$183,503	0.00%	\$0
135		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$183,503		\$0
136		Total Depreciation	\$1,393,971,598		\$39,718,118

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1		INTANGIBLE PLANT							
2	301.000	Organization	\$0	R-2	\$0	\$0	89.2075%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	89.2075%	\$0	\$0
4	303.000	Miscellaneous Intangibles (Like 353)	\$0	R-4	\$0	\$0	89.2075%	\$0	\$0
5		TOTAL PLANT INTANGIBLE	\$0		\$0	\$0		\$0	\$0
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		PRODUCTION - RIVERTON- STEAM							
9	310.000	Land & Land Rights	\$0	R-9	\$0	\$0	83.3239%	\$0	\$0
10	311.000	Structures & Improvements	\$3,134,707	R-10	\$0	\$3,134,707	83.3239%	\$0	\$2,611,960
11	312.000	Boiler Plant Equipment	\$17,085,988	R-11	\$0	\$17,085,988	83.3239%	\$0	\$14,236,712
12	314.000	Turbogenerator Units	\$6,457,717	R-12	\$0	\$6,457,717	83.3239%	\$0	\$5,380,822
13	315.000	Accessory Electric Equipment	\$1,315,901	R-13	\$0	\$1,315,901	83.3239%	\$0	\$1,096,460
14	316.000	Misc. Power Plant Equipment	\$780,241	R-14	\$0	\$780,241	83.3239%	\$0	\$650,127
15		TOTAL PRODUCTION - RIVERTON- STEAM	\$28,774,554		\$0	\$28,774,554		\$0	\$23,976,081
16		PRODUCTION - ASBURY - STEAM							
17	310.000	Land and Land Rights	\$0	R-17	\$0	\$0	83.3239%	\$0	\$0
18	311.000	Structures and Improvements	\$3,935,220	R-18	\$0	\$3,935,220	83.3239%	\$0	\$3,278,979
19	312.300	Boiler Plant Equipment-Asbury	\$23,705,111	R-19	\$0	\$23,705,111	83.3239%	\$0	\$19,752,023
20	312.700	Unit Train	\$5,594	R-20	\$0	\$5,594	83.3239%	\$0	\$4,661
21	314.000	Turbogenerator Units-Asbury	\$9,650,100	R-21	\$0	\$9,650,100	83.3239%	\$0	\$8,040,840
22	315.000	Accessory Electric Equipment-Asbury	\$2,052,085	R-22	\$0	\$2,052,085	83.3239%	\$0	\$1,709,877
23	316.000	Misc. Power Plant Equipment-Asbury	\$970,825	R-23	\$0	\$970,825	83.3239%	\$0	\$808,929
24		TOTAL PRODUCTION - ASBURY - STEAM	\$40,318,935		\$0	\$40,318,935		\$0	\$33,595,309
25		PRODUCTION - IATAN - STEAM							
26	310.000	Land & Land Rights-Iatan	\$0	R-26	\$0	\$0	83.3239%	\$0	\$0
27	311.000	Structures & Improvements-Iatan	\$2,442,198	R-27	\$0	\$2,442,198	83.3239%	\$0	\$2,034,935
28	312.000	Boiler Plant Equipment-Iatan	\$25,923,300	R-28	\$0	\$25,923,300	83.3239%	\$0	\$21,600,305
29	312.000	Unit Train-Iatan	\$0	R-29	\$0	\$0	83.3239%	\$0	\$0
30	314.000	Turbogenerator Units-Iatan	\$5,317,186	R-30	\$0	\$5,317,186	83.3239%	\$0	\$4,430,487
31	315.000	Accessory Electric Equipment-Iatan	\$1,965,944	R-31	\$0	\$1,965,944	83.3239%	\$0	\$1,638,101
32	316.000	Misc. Power Plant Equipment-Iatan	\$430,200	R-32	\$0	\$430,200	83.3239%	\$0	\$358,459
33		TOTAL PRODUCTION - IATAN - STEAM	\$36,078,828		\$0	\$36,078,828		\$0	\$30,062,287
34		PRODUCTION - PLUM POINT - STEAM							
35	312.000	Boiler Plant Equipment-Plum Point	\$0	R-35	\$0	\$0	83.3239%	\$0	\$0
36		TOTAL PRODUCTION - PLUM POINT - STEAM	\$0		\$0	\$0		\$0	\$0
37		TOTAL STEAM PRODUCTION	\$105,172,317		\$0	\$105,172,317		\$0	\$87,633,677
38		NUCLEAR PRODUCTION							
39		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
40		HYDRAULIC PRODUCTION							
41		PRODUCTION - OZARK BEACH - HYDRO							
42	330.000	Land & Land Rights-Ozark	\$0	R-42	\$0	\$0	83.3239%	\$0	\$0
43	331.000	Structures & Improvements-Ozark	\$269,291	R-43	\$0	\$269,291	83.3239%	\$0	\$224,384
44	332.000	Reservoirs, Dams, & Waterways-Ozark	\$1,352,396	R-44	\$0	\$1,352,396	83.3239%	\$0	\$1,126,869
45	333.000	Water Wheels, Turbines & Generators	\$457,710	R-45	\$0	\$457,710	83.3239%	\$0	\$381,382
46	334.000	Accessory Electric Equipment	\$229,459	R-46	\$0	\$229,459	83.3239%	\$0	\$191,194
47	335.000	Misc. Power Plant Equipment-Ozark	\$177,447	R-47	\$0	\$177,447	83.3239%	\$0	\$147,856
48		TOTAL PRODUCTION - OZARK BEACH - HYDRO	\$2,486,303		\$0	\$2,486,303		\$0	\$2,071,685
49		TOTAL HYDRAULIC PRODUCTION	\$2,486,303		\$0	\$2,486,303		\$0	\$2,071,685
50		OTHER PRODUCTION							

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51		PRODUCTION - ENERGY CENTER							
52	340.000	Land & Land Rights-Energy	\$0	R-52	\$0	\$0	83.3239%	\$0	\$0
53	341.000	Structures & Improvements-Energy	\$1,778,228	R-53	\$0	\$1,778,228	83.3239%	\$0	\$1,481,689
54	342.000	Fuel Holders, Producers, & Access.-Energy	\$1,593,941	R-54	\$0	\$1,593,941	83.3239%	\$0	\$1,328,134
55	343.000	Prime Movers-Energy	\$14,909,826	R-55	\$0	\$14,909,826	83.3239%	\$0	\$12,423,449
56	344.000	Generators-Energy	\$6,717,462	R-56	\$0	\$6,717,462	83.3239%	\$0	\$5,597,251
57	345.000	Accessory Electric Equipment-Energy	\$837,009	R-57	\$0	\$837,009	83.3239%	\$0	\$697,429
58	346.000	Misc. Power Plant Equipment-Energy	\$3,249,620	R-58	\$0	\$3,249,620	83.3239%	\$0	\$2,707,710
59		TOTAL PRODUCTION - ENERGY CENTER	\$29,086,086		\$0	\$29,086,086		\$0	\$24,235,662
60		PRODUCTION - ENERGY CENTER FT8							
61	341.000	Structures & Improvements-FT8	\$51,792	R-61	\$0	\$51,792	83.3239%	\$0	\$43,155
62	342.000	Fuel Holders, Producers, & Access.-FT8	\$130,983	R-62	\$0	\$130,983	83.3239%	\$0	\$109,140
63	343.000	Prime Movers-FT8	\$2,103,241	R-63	\$0	\$2,103,241	83.3239%	\$0	\$1,752,502
64	344.000	Generators-FT8	\$23,010	R-64	\$0	\$23,010	83.3239%	\$0	\$19,173
65	345.000	Accessory Electric Equipment-FT8	\$299,134	R-65	\$0	\$299,134	83.3239%	\$0	\$249,250
66	346.000	Misc. Power Plant Equipment-FT8	\$104,221	R-66	\$0	\$104,221	83.3239%	\$0	\$86,841
67		TOTAL PRODUCTION - ENERGY CENTER FT8	\$2,712,381		\$0	\$2,712,381		\$0	\$2,260,061
68		PRODUCTION - RIVERTON - OTHER							
69	341.000	Structures & Improvements-Riverton	\$249,013	R-69	\$0	\$249,013	83.3239%	\$0	\$207,487
70	342.000	Fuel Holders, Producers, & Access.-Riverton	\$150,216	R-70	\$0	\$150,216	83.3239%	\$0	\$125,166
71	343.000	Prime Movers-Riverton	\$6,528,288	R-71	\$0	\$6,528,288	83.3239%	\$0	\$5,439,624
72	344.000	Generators-Riverton	\$1,545,108	R-72	\$0	\$1,545,108	83.3239%	\$0	\$1,287,444
73	345.000	Accessory Electric Equipment-Riverton	\$1,163,726	R-73	\$0	\$1,163,726	83.3239%	\$0	\$969,662
74	346.000	Misc. Power Plant Equipment-Riverton	\$124,203	R-74	\$0	\$124,203	83.3239%	\$0	\$103,491
75		TOTAL PRODUCTION - RIVERTON - OTHER	\$9,760,554		\$0	\$9,760,554		\$0	\$8,132,874
76		PRODUCTION - STATE LINE C - OTHER							
77	340.000	Land & Land Rights-State C	\$0	R-77	\$0	\$0	83.3239%	\$0	\$0
78	341.000	Structures & Improvements-State C	\$1,648,148	R-78	\$0	\$1,648,148	83.3239%	\$0	\$1,373,301
79	342.000	Fuel Holders, Producers, & Access.-State C	\$1,518,971	R-79	\$0	\$1,518,971	83.3239%	\$0	\$1,265,666
80	343.000	Prime Movers-State C	\$19,967,034	R-80	\$0	\$19,967,034	83.3239%	\$0	\$16,637,311
81	344.000	Generators-State C	\$2,914,103	R-81	\$0	\$2,914,103	83.3239%	\$0	\$2,428,144
82	345.000	Accessory Electric Equipment-State C	\$1,869,375	R-82	\$0	\$1,869,375	83.3239%	\$0	\$1,557,636
83	346.000	Misc. Power Plant Equipment-State C	\$163,980	R-83	\$0	\$163,980	83.3239%	\$0	\$136,635
84		TOTAL PRODUCTION - STATE LINE C - OTHER	\$28,081,611		\$0	\$28,081,611		\$0	\$23,398,693
85		PRODUCTION - STATE LINE S - OTHER							
86	340.000	Land & Land Rights-State S	\$0	R-86	\$0	\$0	83.3239%	\$0	\$0
87	341.000	Structures & Improvements-State S	\$1,190,550	R-87	\$0	\$1,190,550	83.3239%	\$0	\$992,013
88	342.000	Fuel Holders, Producers, & Access.-State S	\$1,555,531	R-88	\$0	\$1,555,531	83.3239%	\$0	\$1,296,129
89	343.000	Prime Movers-State S	\$10,140,040	R-89	\$0	\$10,140,040	83.3239%	\$0	\$8,449,077
90	344.000	Generators-State S	\$3,549,416	R-90	\$0	\$3,549,416	83.3239%	\$0	\$2,957,512
91	345.000	Accessory Electric Equipment-State S	\$1,200,679	R-91	\$0	\$1,200,679	83.3239%	\$0	\$1,000,453
92	346.000	Misc. Power Plant Equipment-State S	\$216,560	R-92	\$0	\$216,560	83.3239%	\$0	\$180,446
93		TOTAL PRODUCTION - STATE LINE S - OTHER	\$17,852,776		\$0	\$17,852,776		\$0	\$14,875,630
94		TOTAL OTHER PRODUCTION	\$87,493,408		\$0	\$87,493,408		\$0	\$72,902,920
95		TOTAL PRODUCTION PLANT	\$195,152,028		\$0	\$195,152,028		\$0	\$162,608,282
96		TRANSMISSION PLANT							
97	350.000	Land - TP	\$0	R-97	\$0	\$0	83.3239%	\$0	\$0
98	352.000	Structures & Improvements - TP	\$1,094,083	R-98	\$0	\$1,094,083	83.3239%	\$0	\$911,633
99	352.010	Structures & Improvements IATAN	\$22,622	R-99	\$0	\$22,622	83.3239%	\$0	\$18,850
100	353.000	Station Equipment - TP	\$32,931,827	R-100	\$0	\$32,931,827	83.3239%	\$0	\$27,440,083
101	353.010	Station Equip - IATAN	\$438,826	R-101	\$0	\$438,826	83.3239%	\$0	\$365,647

The Empire District Electric Company
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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
102	354.000	Towers and Fixtures - TP	\$772,934	R-102	\$0	\$772,934	83.3239%	\$0	\$644,039
103	355.000	Poles and Fixtures - TP	\$15,828,439	R-103	\$0	\$15,828,439	83.3239%	\$0	\$13,188,873
104	356.000	Overhead Conductors & Devices - TP	\$18,389,391	R-104	\$0	\$18,389,391	83.3239%	\$0	\$15,322,758
105		TOTAL TRANSMISSION PLANT	\$69,478,122		\$0	\$69,478,122		\$0	\$57,891,883
106		DISTRIBUTION PLANT							
107	360.000	Land - DP	\$0	R-107	\$0	\$0	90.2810%	\$0	\$0
108	361.000	Structures & Improvements - DP	\$3,743,037	R-108	\$0	\$3,743,037	90.2810%	\$0	\$3,379,251
109	362.000	Station Equipment - DP	\$27,212,036	R-109	\$0	\$27,212,036	90.2810%	\$0	\$24,567,298
110	364.000	Poles, Towers, & Fixtures - DP	\$62,395,624	R-110	\$0	\$62,395,624	90.2810%	\$0	\$56,331,393
111	365.000	Overhead Conductors & Devices - DP	\$51,546,185	R-111	\$0	\$51,546,185	90.2810%	\$0	\$46,536,411
112	366.000	Underground Conduit - DP	\$9,335,602	R-112	\$0	\$9,335,602	90.2810%	\$0	\$8,428,275
113	367.000	Underground Conductors & Devices - DP	\$19,089,710	R-113	\$0	\$19,089,710	90.2810%	\$0	\$17,234,381
114	368.000	Line Transformers - DP	\$30,719,356	R-114	\$0	\$30,719,356	90.2810%	\$0	\$27,733,742
115	369.000	Services- DP	\$33,344,987	R-115	\$0	\$33,344,987	90.2810%	\$0	\$30,104,188
116	370.000	Meters - DP	\$6,232,010	R-116	\$0	\$6,232,010	90.2810%	\$0	\$5,626,321
117	371.000	Meter Installations - DP	\$9,252,140	R-117	\$0	\$9,252,140	90.2810%	\$0	\$8,352,925
118	373.000	Street Lighting and Signal Systems - DP	\$5,132,435	R-118	\$0	\$5,132,435	90.2810%	\$0	\$4,633,614
119		TOTAL DISTRIBUTION PLANT	\$258,003,122		\$0	\$258,003,122		\$0	\$232,927,799
120		GENERAL PLANT							
121	389.000	Land and Land Rights - GP	\$0	R-121	\$0	\$0	89.2075%	\$0	\$0
122	390.000	Structures & Improvements - GP	\$5,944,294	R-122	-\$379,960	\$5,564,334	89.2075%	\$0	\$4,963,803
123	391.000	Office Furniture & Equipment - GP	\$2,258,842	R-123	-\$124,975	\$2,133,867	89.2075%	\$0	\$1,903,569
124	391.010	Computer Equipment	\$5,765,537	R-124	\$0	\$5,765,537	89.2075%	\$0	\$5,143,291
125	392.000	Transportation Equipment - GP	\$6,776,560	R-125	\$0	\$6,776,560	89.2075%	\$0	\$6,045,200
126	393.000	Stores Equipment - GP	\$293,685	R-126	\$0	\$293,685	89.2075%	\$0	\$261,989
127	394.000	Tools, Shop, & Garage Equipment- GP	\$2,246,913	R-127	\$0	\$2,246,913	89.2075%	\$0	\$2,004,415
128	395.000	Laboratory Equipment	\$690,181	R-128	\$0	\$690,181	89.2075%	\$0	\$615,693
129	396.000	Power Operated Equipment - GP	\$7,229,509	R-129	\$0	\$7,229,509	89.2075%	\$0	\$6,449,264
130	397.000	Communication Equipment - GP	\$4,930,474	R-130	-\$200,543	\$4,729,931	89.2075%	\$0	\$4,219,453
131	398.000	Miscellaneous Equipment - GP	\$127,270	R-131	-\$5,815	\$121,455	89.2075%	\$0	\$108,347
132		TOTAL GENERAL PLANT	\$36,263,265		-\$711,293	\$35,551,972		\$0	\$31,715,024
133		INCENTIVE COMPENSATION CAPITALIZATION							
134		Compensation Employee Stock Purchase Plan	\$0	R-134	-\$6,349	-\$6,349	83.3239%	\$0	-\$5,290
135		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$6,349	-\$6,349		\$0	-\$5,290
136		TOTAL DEPRECIATION RESERVE	\$558,896,537		-\$717,642	\$558,178,895		\$0	\$485,137,698

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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-122	Structures & Improvements - GP	390.000		-\$379,960		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion (Westhues)		-\$379,960		\$0	
	no adjustment		\$0		\$0	
R-123	Office Furniture & Equipment - GP	391.000		-\$124,975		\$0
	1. Adjustment to remove accumulated depreciation related to the gas portion (Westhues)		-\$124,975		\$0	
R-130	Communication Equipment - GP	397.000		-\$200,543		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion (Westhues)		-\$200,543		\$0	
R-131	Miscellaneous Equipment - GP	398.000		-\$5,815		\$0
	1. Adjustment to remove accumulated depreciation related to gas portion (Westhues)		-\$5,815		\$0	
R-134	Compensation Employee Stock Purchase Plan			-\$6,349		\$0
	1. To remove depreciation reserve for capitalized portion of the Employee Stock Purchase Plan Compensation (Harrison)		-\$5,442		\$0	
	2. To remove depreciation reserve for capitalized portion of the incentive bonus plan. (Harrison)		-\$907		\$0	
Total Reserve Adjustments				-\$717,642		\$0

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$33,050,345	46.82	11.50	35.32	0.096767	\$3,198,183
3	Federal Income Tax Withheld	\$5,881,708	46.82	14.50	32.32	0.088548	\$520,813
4	State Income Tax Withheld	\$1,824,995	46.82	18.80	28.02	0.076767	\$140,099
5	FICA Taxes Withheld-Employee	\$3,136,813	46.82	11.50	35.32	0.096767	\$303,540
6	Accrued Vacation	\$167,066	46.82	365.00	-318.18	-0.871726	-\$145,636
7	Fuel- Coal	\$32,223,881	46.82	39.12	7.70	0.021096	\$679,795
8	Fuel - Purchased Gas	\$40,969,662	46.82	27.09	19.73	0.054055	\$2,214,615
9	Fuel - Purchased Oil	\$176,421	46.82	37.60	9.22	0.025260	\$4,456
10	Purchased Power	\$59,856,196	46.82	36.45	10.37	0.028411	\$1,700,574
11	Employees 401 K Withheld	\$2,824,489	46.82	11.50	35.32	0.096767	\$273,317
12	Employers 401 K Matchings	\$780,425	46.82	60.56	-13.74	-0.037644	-\$29,378
13	Employers Life Insurance Matchings	\$164,610	46.82	7.01	39.81	0.109068	\$17,954
14	Employers Healthcare	\$4,100,103	46.82	-5.71	52.53	0.143918	\$590,079
15	Employers AD&D	\$45,270	46.82	4.41	42.41	0.116192	\$5,260
16	Employers Dental/Vision	\$167,419	46.82	9.23	37.59	0.102986	\$17,242
17	Pension	\$4,858,165	46.82	59.75	-12.93	-0.035425	-\$172,100
18	Cash Vouchers	\$35,173,631	46.82	40.74	6.08	0.016658	\$585,922
19	TOTAL OPERATION AND MAINT. EXPENSE	\$225,401,199					\$9,904,735
20	TAXES						
21	FICA - Employer Portion	\$2,475,573	46.82	14.50	32.32	0.088548	\$219,207
22	Federal Unemployment Tax	\$26,565	46.82	58.78	-11.96	-0.032767	-\$870
23	State Unemployment Tax	\$51,688	46.82	63.11	-16.29	-0.044630	-\$2,307
24	MO Gross Receipts Taxes	\$6,940,205	19.36	20.53	-1.17	-0.003205	-\$22,243
25	Corporate Franchise	\$435,038	46.82	-77.50	124.32	0.340603	\$148,175
26	Property Tax	\$10,729,186	46.82	182.50	-135.68	-0.371726	-\$3,988,317
27	TOTAL TAXES	\$20,658,255					-\$3,646,355
28	OTHER EXPENSES						
29	Sales Taxes	\$411,604	19.36	10.84	8.52	0.023342	\$9,608
30	TOTAL OTHER EXPENSES	\$411,604					\$9,608
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$6,267,988
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$15,090,622	46.82	80.67	-33.85	-0.092740	-\$1,399,504
34	State Tax Offset	\$2,371,384	46.82	8.43	38.39	0.105178	\$249,417
35	City Tax Offset	\$0	0.00	0.00	0.00	0.000000	\$0
36	Interest Expense Offset	\$27,973,612	46.82	91.25	-44.43	-0.121726	-\$3,405,116
37	TOTAL OFFSET FROM RATE BASE	\$45,435,618					-\$4,555,203
38	TOTAL CASH WORKING CAPITAL REQUIRED						\$1,712,785

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Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$379,055,299	See Note (1)	See Note (1)	See Note (1)	\$379,055,299	-\$16,689,593	\$362,365,706	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$213,785,167	\$3,471,936	\$210,313,231	-\$17,887,116	\$195,898,051	\$0	\$162,138,954	\$3,028,892	\$159,110,062
3	TOTAL TRANSMISSION EXPENSES	\$6,571,263	\$366,176	\$6,205,087	\$635,219	\$7,206,482	\$0	\$6,081,092	\$326,159	\$5,754,933
4	TOTAL DISTRIBUTION EXPENSES	\$21,950,296	\$21,950,296	\$0	\$795,689	\$22,745,985	\$0	\$20,535,300	\$19,919,702	\$615,598
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,300,147	\$2,244,633	\$7,055,514	\$128,724	\$9,428,871	\$0	\$8,337,734	\$2,040,865	\$6,296,869
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,406,385	\$1,224,015	\$182,370	-\$15,253	\$1,391,132	\$0	\$1,230,146	\$1,094,712	\$135,434
7	TOTAL SALES EXPENSES	\$356,210	\$356,210	\$0	\$1,348	\$357,558	\$0	\$317,909	\$319,937	-\$2,028
8	TOTAL ADMIN. & GENERAL EXPENSES	\$27,610,596	\$7,011,700	\$20,598,896	\$1,961,443	\$29,572,039	\$0	\$26,388,405	\$5,766,239	\$20,622,166
9	TOTAL INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0	\$371,659	\$371,659	\$0	\$371,659	\$0	\$371,659
10	TOTAL DEPRECIATION EXPENSE	\$41,763,408	See Note (1)	See Note (1)	See Note (1)	\$41,763,408	\$2,013,696	\$39,718,118	See Note (1)	See Note (1)
11	TOTAL AMORTIZATION EXPENSE	\$6,097,415	\$0	\$6,097,415	\$0	\$6,097,415	\$1,934,616	\$8,032,031	\$0	\$8,032,031
12	TOTAL OTHER OPERATING EXPENSES	\$19,423,945	\$0	\$19,423,945	-\$5,958,981	\$13,464,964	\$0	\$13,464,964	\$237,298	\$13,227,666
13	TOTAL OPERATING EXPENSE	\$348,264,832	\$36,624,966	\$269,876,458	-\$19,967,268	\$328,297,564	\$3,948,312	\$286,616,312	\$32,733,804	\$214,164,390
14	NET INCOME BEFORE TAXES	\$30,790,467	\$0	\$0	\$0	\$50,757,735	-\$20,637,905	\$75,749,394	\$0	\$0
15	TOTAL INCOME TAXES	\$12,876,385	See Note (1)	See Note (1)	See Note (1)	\$12,876,385	\$1,620,192	\$14,496,577	See Note (1)	See Note (1)
16	TOTAL DEFERRED INCOME TAXES	\$5,794,131	See Note (1)	See Note (1)	See Note (1)	\$5,794,131	-\$2,033,663	\$3,760,468	See Note (1)	See Note (1)
17	NET OPERATING INCOME	\$12,119,951	\$0	\$0	\$0	\$32,087,219	-\$20,224,434	\$57,492,349	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2	0.000	Revenues From System Sales	\$355,258,576			Rev-2		\$355,258,576	100.0000%	\$692,955	\$355,951,531		
Rev-3	0.000	Sale for Resale-Off System	\$17,731,309			Rev-3		\$17,731,309	100.0000%	-\$17,382,548	\$348,761		
Rev-4		TOTAL RETAIL RATE REVENUE	\$372,989,885					\$372,989,885		-\$16,689,593	\$356,300,292		
Rev-5		OTHER OPERATING REVENUES											
Rev-6	0.000	Other Operating Revenue	\$6,065,414			Rev-6		\$6,065,414	100.0000%	\$0	\$6,065,414		
Rev-7		TOTAL OTHER OPERATING REVENUES	\$6,065,414					\$6,065,414		\$0	\$6,065,414		
Rev-8		TOTAL OPERATING REVENUES	\$379,055,299					\$379,055,299		-\$16,689,593	\$362,365,706		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION & MAINTENANCE EXPENSE											
4	500.000	Prod Stm Oper- Suprv & Engineering	\$2,093,165	\$2,093,165	\$0	E-4	\$549,942	\$2,643,107	83.3239%	\$0	\$2,202,339	\$1,759,927	\$442,412
5	501.000	Fuel Expense	\$41,435,090	\$0	\$41,435,090	E-5	-\$3,207,181	\$38,227,909	82.7100%	\$0	\$31,618,303	\$831	\$31,617,472
6	502.000	Production Purchased Power	\$2,421,012	\$0	\$2,421,012	E-6	\$21,603	\$2,442,615	82.7200%	\$0	\$2,020,531	\$17,870	\$2,002,661
7	505.000	Production Electric Expense	\$1,446,791	\$0	\$1,446,791	E-7	-\$491,173	\$955,618	83.3239%	\$0	\$796,259	\$8,802	\$787,457
8	506.000	Misc'l Other Power Expenses	\$930,017	\$0	\$930,017	E-8	\$3,718	\$933,735	83.3239%	\$0	\$778,024	\$3,098	\$774,926
9	507.000	Production-Rents	\$48	\$0	\$48	E-9	\$0	\$48	83.3239%	\$0	\$40	\$0	\$40
10		TOTAL OPERATION & MAINTENANCE EXPENSE	\$48,326,123	\$2,093,165	\$46,232,958		-\$3,123,091	\$45,203,032		\$0	\$37,415,496	\$1,790,528	\$35,624,968
11		TOTAL STEAM POWER GENERATION	\$48,326,123	\$2,093,165	\$46,232,958		-\$3,123,091	\$45,203,032		\$0	\$37,415,496	\$1,790,528	\$35,624,968
12		ELECTRIC MAINTENANCE EXPENSE											
13	510.000	Steam Maint. Suprv & Eng.	\$400,362	\$400,362	\$0	E-13	\$4,194	\$404,556	82.7100%	\$0	\$334,608	\$334,608	\$0
14	511.000	Maintenance of Structures	\$617,832	\$0	\$617,832	E-14	\$4,435	\$622,267	83.3239%	\$0	\$518,497	\$3,695	\$514,802
15	512.000	Maintenance of Boiler Plant	\$4,020,128	\$0	\$4,020,128	E-15	-\$763,247	\$3,256,881	82.7100%	\$0	\$2,693,767	\$14,822	\$2,678,945
16	513.000	Maintenance of Electric Plant	\$1,450,676	\$0	\$1,450,676	E-16	\$5,534	\$1,456,210	82.7100%	\$0	\$1,204,431	\$4,577	\$1,199,854
17	514.000	Maintenance of Misc. Steam Plant	\$460,476	\$0	\$460,476	E-17	\$4,441	\$464,917	83.3239%	\$0	\$387,387	\$3,700	\$383,687
18		TOTAL ELECTRIC MAINTENANCE EXPENSE	\$6,949,474	\$400,362	\$6,549,112		-\$744,643	\$6,204,831		\$0	\$5,138,690	\$361,402	\$4,777,288
19		NUCLEAR POWER GENERATION											
20		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
21		HYDRAULIC POWER GENERATION											
22		OPERATION - HP											
23	535.000	Production Hydraulic Pwr Oper Suprv & Eng	\$57,337	\$57,337	\$0	E-23	\$710	\$58,047	83.3239%	\$0	\$48,367	\$48,367	\$0
24	536.000	Productin Water for Power Hydro	\$0	\$0	\$0	E-24	\$0	\$0	82.7100%	\$0	\$0	\$0	\$0
25	537.000	Production Other Hydraulic Expense	\$12,195	\$0	\$12,195	E-25	\$143	\$12,338	83.3239%	\$0	\$10,280	\$119	\$10,161
26	538.000	Prod Hydraulic Electric Expense	\$40,689	\$0	\$40,689	E-26	\$442	\$41,131	83.3239%	\$0	\$34,272	\$368	\$33,904
27	539.000	Prod Misc'l Hydraulic Generation Exp	\$259,037	\$0	\$259,037	E-27	\$43,092	\$302,129	83.3239%	\$0	\$251,746	\$1,630	\$250,116
28	540.000	Production Hydraulic Rent Expense	\$0	\$0	\$0	E-28	\$0	\$0	83.3239%	\$0	\$0	\$0	\$0
29		TOTAL OPERATION - HP	\$369,258	\$57,337	\$311,921		\$44,387	\$413,645		\$0	\$344,665	\$50,484	\$294,181
30		MAINTANENCE - HP											
31	541.000	Prod Hydraulic Maint Suprv & Eng	\$57,042	\$57,042	\$0	E-31	\$740	\$57,782	83.3239%	\$0	\$48,146	\$48,146	\$0
32	542.000	Prod Hydraulic Maint of Structures	\$30,120	\$0	\$30,120	E-32	\$1,288	\$31,408	83.3239%	\$0	\$26,170	\$274	\$25,896

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Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjst. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
33	543.000	Prod Maint Reservoirs, Dam & Wtrwy	\$21,231	\$0	\$21,231	E-33	\$260	\$21,491	83.3239%	\$0	\$17,907	\$217	\$17,690
34	544.000	Prod Hydraulic Maint of Elect Plant	\$29,318	\$0	\$29,318	E-34	\$372	\$29,690	83.3239%	\$0	\$24,739	\$310	\$24,429
35	545.000	Prod Maint of Misc Hydraulic Plant	\$22,963	\$0	\$22,963	E-35	\$298	\$23,261	83.3239%	\$0	\$19,382	\$248	\$19,134
36		TOTAL MAINTANENCE - HP	\$160,674	\$57,042	\$103,632		\$2,958	\$163,632		\$0	\$136,344	\$49,195	\$87,149
37		TOTAL HYDRAULIC POWER GENERATION	\$529,932	\$114,379	\$415,553		\$47,345	\$577,277		\$0	\$481,009	\$99,679	\$381,330
38		OTHER POWER GENERATION											
39		OPERATION - OP											
40	546.000	Prod Turbine Oper Suprv & Engineer	\$496,196	\$496,196	\$0	E-40	\$8,618	\$504,814	83.3239%	\$0	\$420,631	\$420,631	\$0
41	547.000	Prod Combustion Turbine Fuel	\$65,829,575	\$0	\$65,829,575	E-41	-\$6,215,430	\$59,614,145	82.7100%	\$0	\$49,306,859	\$22	\$49,306,837
42	548.000	Prod Comb Turb Generation Exp.	\$1,544,279	\$0	\$1,544,279	E-42	\$497,021	\$2,041,300	83.3239%	\$0	\$1,700,890	\$14,133	\$1,686,757
43	549.000	Misc Other Power Generation Exp.	\$628,437	\$0	\$628,437	E-43	\$977	\$629,414	83.3239%	\$0	\$524,453	\$986	\$523,467
44	550.000	Combustion Turbine Rents Exp	\$926	\$926	\$0	E-44	\$0	\$926	100.0000%	\$0	\$926	\$926	\$0
45		TOTAL OPERATION - OP	\$68,499,413	\$497,122	\$68,002,291		-\$5,708,814	\$62,790,599		\$0	\$51,953,759	\$436,698	\$51,517,061
46		MAINTANENCE - OP											
47	551.000	Prod Combust Turb Maint Suprv & Eng	\$366,908	\$366,908	\$0	E-47	\$6,571	\$373,479	83.3239%	\$0	\$311,197	\$311,197	\$0
48	552.000	Prod comb Turb Maint of Structures	\$125,530	\$0	\$125,530	E-48	\$1,463	\$126,993	83.3239%	\$0	\$105,815	\$1,219	\$104,596
49	553.000	Prod Maint of Gen & Electric Plant	\$5,402,391	\$0	\$5,402,391	E-49	\$488,388	\$5,890,779	83.3239%	\$0	\$4,908,427	\$8,421	\$4,900,006
50	554.000	Prod Maint Misl Other Gen Power Plt	\$472,890	\$0	\$472,890	E-50	\$5,143	\$478,033	83.3239%	\$0	\$398,315	\$4,285	\$394,030
51		TOTAL MAINTANENCE - OP	\$6,367,719	\$366,908	\$6,000,811		\$501,565	\$6,869,284		\$0	\$5,723,754	\$325,122	\$5,398,632
52		TOTAL OTHER POWER GENERATION	\$74,867,132	\$864,030	\$74,003,102		-\$5,207,249	\$69,659,883		\$0	\$57,677,513	\$761,820	\$56,915,693
53		OTHER POWER SUPPLY EXPENSES											
54	555.000	Purchased Power-Energy	\$81,246,790	\$0	\$81,246,790	E-54	-\$8,878,036	\$72,368,754	82.7100%	\$0	\$59,856,196	\$0	\$59,856,196
55	556.000	Oth Pwr Supply Syst Contr Load Disp	\$1,742,815	\$0	\$1,742,815	E-55	\$18,558	\$1,761,373	83.3239%	\$0	\$1,467,644	\$15,463	\$1,452,181
56	557.000	Purch Power Other Power Supply Exp	\$122,901	\$0	\$122,901	E-56	\$0	\$122,901	83.3239%	\$0	\$102,406	\$0	\$102,406
57		TOTAL OTHER POWER SUPPLY EXPENSES	\$83,112,506	\$0	\$83,112,506		-\$8,859,478	\$74,253,028		\$0	\$61,426,246	\$15,463	\$61,410,783
58		TOTAL POWER PRODUCTION EXPENSES	\$213,785,167	\$3,471,936	\$210,313,231		-\$17,887,116	\$195,898,051		\$0	\$162,138,954	\$3,028,892	\$159,110,062
59		TRANSMISSION EXPENSES											
60		OPERATION - TRANSMISSION EXP.											
61	560.000	Trans Oper Suprv and Engrg	\$306,149	\$306,149	\$0	E-61	\$2,350	\$308,499	83.3239%	\$0	\$257,053	\$257,138	-\$85
62	561.000	Trans Oper- Load Dispatch	\$454,958	\$0	\$454,958	E-62	\$6,258	\$461,216	83.3239%	\$0	\$384,303	\$5,214	\$379,089
63	562.000	Trans Oper- Station Expenses	\$219,504	\$0	\$219,504	E-63	\$2,398	\$221,902	83.3239%	\$0	\$184,897	\$1,998	\$182,899
64	563.000	Trans Oper-OH Line Expense	\$61,890	\$0	\$61,890	E-64	\$652	\$62,542	83.3239%	\$0	\$52,112	\$543	\$51,569
65	565.000	Trans of Electricity by Others	\$2,270,959	\$0	\$2,270,959	E-65	\$54	\$2,271,013	83.3239%	\$0	\$1,892,297	\$45	\$1,892,252
66	566.000	Misc Transmission Expense	\$454,140	\$0	\$454,140	E-66	\$3,833	\$457,973	100.0000%	\$0	\$457,973	\$4,172	\$453,801
67	567.000	Trans Ops Rents	\$175	\$0	\$175	E-67	\$0	\$175	83.3239%	\$0	\$146	\$0	\$146
68		TOTAL OPERATION - TRANSMISSION EXP.	\$3,767,775	\$306,149	\$3,461,626		\$15,545	\$3,783,320		\$0	\$3,228,781	\$269,110	\$2,959,671
69		MAINTANENCE - TRANSMISSION EXP.											
70	568.000	Trans Maint-Suprv and Engrg	\$60,027	\$60,027	\$0	E-70	\$558	\$60,585	83.3239%	\$0	\$50,482	\$50,482	\$0
71	569.000	Trans Maintenance of Structures	\$10,361	\$0	\$10,361	E-71	\$20	\$10,381	83.3239%	\$0	\$8,650	\$17	\$8,633
72	570.000	Trans Maintenance of Station Equipment	\$482,234	\$0	\$482,234	E-72	\$5,364	\$487,598	83.3239%	\$0	\$406,285	\$4,469	\$401,816
73	571.000	Trans Maintenance of Overhead Lines	\$2,250,866	\$0	\$2,250,866	E-73	\$613,732	\$2,864,598	83.3239%	\$0	\$2,386,894	\$2,081	\$2,384,813
74		TOTAL MAINTANENCE - TRANSMISSION EXP.	\$2,803,488	\$60,027	\$2,743,461		\$619,674	\$3,423,162		\$0	\$2,852,311	\$57,049	\$2,795,262

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75		TOTAL TRANSMISSION EXPENSES	\$6,571,263	\$366,176	\$6,205,087		\$635,219	\$7,206,482		\$0	\$6,081,092	\$326,159	\$5,754,933
76		DISTRIBUTION EXPENSES											
77		OPERATION - DIST. EXPENSES											
78	580.000	Distrb Oper - Supr & Engineering	\$780,480	\$780,480	\$0	E-78	\$6,124	\$786,604	90.2810%	\$0	\$710,154	\$710,859	-\$705
79	582.000	Distrb Oper - Station Expense	\$528,494	\$528,494	\$0	E-79	\$5,531	\$534,025	90.2810%	\$0	\$482,123	\$482,123	\$0
80	583.000	Distrb Oper OH Line Expense	\$1,554,101	\$1,554,101	\$0	E-80	\$15,895	\$1,569,996	90.2810%	\$0	\$1,417,408	\$1,417,460	-\$52
81	584.000	Distrb Oper UG Line Expense	\$560,493	\$560,493	\$0	E-81	\$4,519	\$565,012	90.2810%	\$0	\$510,098	\$510,098	\$0
82	585.000	Distrb Oper Street Light & Signal Expense	\$95,458	\$95,458	\$0	E-82	\$381	\$95,839	90.2810%	\$0	\$86,524	\$86,524	\$0
83	586.000	Distrb Oper Meter Expense	\$2,389,174	\$2,389,174	\$0	E-83	\$26,205	\$2,415,379	90.2810%	\$0	\$2,180,628	\$2,180,628	\$0
84	587.000	Distrb Oper Customer Install Expense	\$112,912	\$112,912	\$0	E-84	\$1,230	\$114,142	90.2810%	\$0	\$103,049	\$103,049	\$0
85	588.000	Distr Oper Misc Distr Expense	\$1,004,521	\$1,004,521	\$0	E-85	\$6,711	\$1,011,232	90.2810%	\$0	\$912,950	\$913,131	-\$181
86	589.000	Distr Operations Rents	\$3,674	\$3,674	\$0	E-86	\$0	\$3,674	90.2810%	\$0	\$3,317	\$3,317	\$0
87		TOTAL OPERATION - DIST. EXPENSES	\$7,029,307	\$7,029,307	\$0		\$66,596	\$7,095,903		\$0	\$6,406,251	\$6,407,189	-\$938
88		MAINTENANCE - DISTRIB. EXPENSES											
89	590.000	Distrb Maint-Suprv & Engineering	\$161,730	\$161,730	\$0	E-89	\$2,022	\$163,752	90.2810%	\$0	\$147,837	\$147,837	\$0
90	591.000	Distrb Maint-Structures	\$80,608	\$80,608	\$0	E-90	\$11	\$80,619	90.2810%	\$0	\$72,784	\$72,784	\$0
91	592.000	Distrb Maint-Station Equipment	\$1,242,265	\$1,242,265	\$0	E-91	\$7,696	\$1,249,961	90.2810%	\$0	\$1,128,477	\$1,128,477	\$0
92	593.000	Distrb Maint-OH lines	\$11,718,602	\$11,718,602	\$0	E-92	\$705,075	\$12,423,677	90.2810%	\$0	\$11,216,220	\$10,599,684	\$616,536
93	594.000	Distrb Maint-Maint Undergrnd Lines	\$621,421	\$621,421	\$0	E-93	\$4,063	\$625,484	90.2810%	\$0	\$564,693	\$564,693	\$0
94	595.000	Distrb Maint-Maint Line Transformer	\$251,195	\$251,195	\$0	E-94	\$2,407	\$253,602	90.2810%	\$0	\$228,954	\$228,954	\$0
95	596.000	Distrb Maint- Maint St Lights/Signal	\$383,486	\$383,486	\$0	E-95	\$2,723	\$386,209	90.2810%	\$0	\$348,673	\$348,673	\$0
96	597.000	Distrb Maint-Maint of Meters	\$276,072	\$276,072	\$0	E-96	\$3,757	\$279,829	90.2810%	\$0	\$252,632	\$252,632	\$0
97	598.000	Distrb Maint-Maint Misc Distr Pln	\$185,610	\$185,610	\$0	E-97	\$1,339	\$186,949	90.2810%	\$0	\$168,779	\$168,779	\$0
98		TOTAL MAINTENANCE - DISTRIB. EXPENSES	\$14,920,989	\$14,920,989	\$0		\$729,093	\$15,650,082		\$0	\$14,129,049	\$13,512,513	\$616,536
99		TOTAL DISTRIBUTION EXPENSES	\$21,950,296	\$21,950,296	\$0		\$795,689	\$22,745,985		\$0	\$20,535,300	\$19,919,702	\$615,598
100		CUSTOMER ACCOUNTS EXPENSE											
101	901.000	Cst Acct-Suprv Mtr Read Cict Misc	\$516,079	\$516,079	\$0	E-101	\$6,385	\$522,464	88.4277%	\$0	\$462,003	\$462,041	-\$38
102	902.000	Cust Accts Meter Reading Expense	\$1,728,554	\$1,728,554	\$0	E-102	\$21,437	\$1,749,991	88.4277%	\$0	\$1,547,477	\$1,547,477	\$0
103	903.000	Customer Accts Records and Collection	\$4,614,620	\$0	\$4,614,620	E-103	\$290,880	\$4,905,500	88.4277%	\$0	\$4,337,821	\$31,049	\$4,306,772
104	904.000	Uncollectible Accounts	\$2,229,319	\$0	\$2,229,319	E-104	-\$190,310	\$2,039,009	88.4277%	\$0	\$1,803,049	\$0	\$1,803,049
105	905.000	Misc. Customer Accts Expense	\$211,575	\$0	\$211,575	E-105	\$332	\$211,907	88.4277%	\$0	\$187,384	\$298	\$187,086
106		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$9,300,147	\$2,244,633	\$7,055,514		\$128,724	\$9,428,871		\$0	\$8,337,734	\$2,040,865	\$6,296,869
107		CUSTOMER SERVICE & INFO. EXP.											
108	907.000	Cst Service Suprv	\$347,250	\$347,250	\$0	E-108	\$3,920	\$351,170	88.4277%	\$0	\$310,531	\$310,670	-\$139
109	908.000	Cst Assistance Expense	\$876,765	\$876,765	\$0	E-109	\$9,717	\$886,482	88.4277%	\$0	\$783,896	\$784,042	-\$146
110	909.000	Information and Instruction Ads	\$175,294	\$0	\$175,294	E-110	-\$28,890	\$146,404	88.4277%	\$0	\$129,462	\$0	\$129,462
111	910.000	Customer Serv & Public Infor Clear	\$7,076	\$0	\$7,076	E-111	\$0	\$7,076	88.4277%	\$0	\$6,257	\$0	\$6,257
112		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,406,385	\$1,224,015	\$182,370		-\$15,253	\$1,391,132		\$0	\$1,230,146	\$1,094,712	\$135,434
113		SALES EXPENSES											
114	911.000	Sales Supervision	\$8,052	\$8,052	\$0	E-114	\$85	\$8,137	88.9110%	\$0	\$7,235	\$7,235	\$0
115	912.000	Sales Demonstration and Selling	\$348,158	\$348,158	\$0	E-115	\$1,263	\$349,421	88.9110%	\$0	\$310,674	\$312,702	-\$2,028
116	916.000	Misc. Sales Expense	\$0	\$0	\$0	E-116	\$0	\$0	88.9110%	\$0	\$0	\$0	\$0
117		TOTAL SALES EXPENSES	\$356,210	\$356,210	\$0		\$1,348	\$357,558		\$0	\$317,909	\$319,937	-\$2,028
118		ADMIN. & GENERAL EXPENSES											

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119		OPERATION- ADMIN. & GENERAL EXP.											
120	920.000	Admin & Gen-Administrative Salaries	\$7,011,700	\$7,011,700	\$0	E-120	\$913,233	\$7,924,933	88.9110%	\$0	\$7,046,138	\$6,326,684	\$719,454
121	921.000	A & G Off Supply	\$2,100,078	\$0	\$2,100,078	E-121	-\$13,309	\$2,086,769	88.9110%	\$0	\$1,855,367	\$127	\$1,855,240
122	922.000	Admin Expense Transfer Credit	-\$2,292,650	\$0	-\$2,292,650	E-122	\$0	-\$2,292,650	88.9110%	\$0	-\$2,038,418	\$0	-\$2,038,418
123	923.000	Outside Services Employed-Allocated	\$2,578,599	\$0	\$2,578,599	E-123	\$32,079	\$2,610,678	88.9110%	\$0	\$2,321,179	\$28	\$2,321,151
124	924.000	Property Insurance	\$1,694,952	\$0	\$1,694,952	E-124	\$355,418	\$2,050,370	88.9110%	\$0	\$1,823,004	\$0	\$1,823,004
125	925.000	Injuries and Damages	\$1,632,444	\$0	\$1,632,444	E-125	-\$745,837	\$886,607	88.9110%	\$0	\$788,291	-\$623,895	\$1,412,186
126	926.000	Employee Pensions and Benefits	\$11,269,338	\$0	\$11,269,338	E-126	\$1,917,600	\$13,186,938	88.9110%	\$0	\$11,724,639	\$61,346	\$11,663,293
127	927.000	Franchise Requirements	\$0	\$0	\$0	E-127	\$0	\$0	88.9110%	\$0	\$0	\$0	\$0
128	928.000	Reg Comm Exp	\$1,215,517	\$0	\$1,215,517	E-128	-\$353,318	\$862,199	100.0000%	\$0	\$862,199	\$0	\$862,199
129	929.000	Duplicate Charges-Credit	-\$239,750	\$0	-\$239,750	E-129	\$0	-\$239,750	88.9110%	\$0	-\$213,164	\$0	-\$213,164
130	930.000	Admin & General Miscellaneous Expense	\$2,251,892	\$0	\$2,251,892	E-130	-\$146,440	\$2,105,452	88.9110%	\$0	\$1,871,979	\$156	\$1,871,823
131	931.000	Admin & General Expense-Rents	\$135,720	\$0	\$135,720	E-131	\$0	\$135,720	88.9110%	\$0	\$120,670	\$0	\$120,670
132		TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$27,357,840	\$7,011,700	\$20,346,140		\$1,959,426	\$29,317,266		\$0	\$26,161,884	\$5,764,446	\$20,397,438
133		MAINT., ADMIN. & GENERAL EXP.											
134	935.000	Maint. Of General Plant	\$252,756	\$0	\$252,756	E-134	\$2,017	\$254,773	88.9110%	\$0	\$226,521	\$1,793	\$224,728
135		TOTAL MAINT., ADMIN. & GENERAL EXP.	\$252,756	\$0	\$252,756		\$2,017	\$254,773		\$0	\$226,521	\$1,793	\$224,728
136		TOTAL ADMIN. & GENERAL EXPENSES	\$27,610,596	\$7,011,700	\$20,598,896		\$1,961,443	\$29,572,039		\$0	\$26,388,405	\$5,766,239	\$20,622,166
137		INTEREST ON CUSTOMER DEPOSITS											
138	0.000	Customer Deposit Interest	\$0	\$0	\$0	E-138	\$371,659	\$371,659	100.0000%	\$0	\$371,659	\$0	\$371,659
139		TOTAL INTEREST ON CUSTOMER DEPOSITS	\$0	\$0	\$0		\$371,659	\$371,659		\$0	\$371,659	\$0	\$371,659
140		DEPRECIATION EXPENSE											
141	403.000	Depreciation Expense, Dep. Exp.	\$41,763,408	See note (1)	See note (1)	E-141	See note (1)	\$41,763,408	90.2810%	\$2,013,696	\$39,718,118	See note (1)	See note (1)
142		TOTAL DEPRECIATION EXPENSE	\$41,763,408	\$0	\$0		\$0	\$41,763,408		\$2,013,696	\$39,718,118	\$0	\$0
143		AMORTIZATION EXPENSE											
144	0.000	Reg Plan Amortization	\$5,301,560	\$0	\$5,301,560	E-144	\$0	\$5,301,560	100.0000%	-\$838,025	\$4,463,535	\$0	\$4,463,535
145	0.000	Amortization of Electric Plant	\$795,855	\$0	\$795,855	E-145	\$0	\$795,855	100.0000%	\$0	\$795,855	\$0	\$795,855
146	0.000	Carrying Costs IATAN I	\$0	\$0	\$0	E-146	\$0	\$0	100.0000%	\$48,344	\$48,344	\$0	\$48,344
147	0.000	Vegetation and Infrastructure	\$0	\$0	\$0	E-147	\$0	\$0	100.0000%	\$531,058	\$531,058	\$0	\$531,058
148	0.000	Amort. Expense	\$0	\$0	\$0	E-148	\$0	\$0	100.0000%	\$319,319	\$319,319	\$0	\$319,319
149	0.000	Stock Issuance	\$0	\$0	\$0	E-149	\$0	\$0	100.0000%	\$1,225,238	\$1,225,238	\$0	\$1,225,238
150	0.000	Ice Storm	\$0	\$0	\$0	E-150	\$0	\$0	100.0000%	\$576,972	\$576,972	\$0	\$576,972
151	0.000	Customer Demand Program	\$0	\$0	\$0	E-151	\$0	\$0	100.0000%	\$71,710	\$71,710	\$0	\$71,710
152		TOTAL AMORTIZATION EXPENSE	\$6,097,415	\$0	\$6,097,415		\$0	\$6,097,415		\$1,934,616	\$8,032,031	\$0	\$8,032,031
153		OTHER OPERATING EXPENSES											
154	408.000	Taxes Other Than Income Taxes	\$9,717,193	\$0	\$9,717,193	E-154	\$743,926	\$10,461,119	100.0000%	\$0	\$10,461,119	\$0	\$10,461,119
155	408.100	Taxes Other Than Income Taxes (Payroll)	\$2,354,943	\$0	\$2,354,943	E-155	\$237,298	\$2,592,241	100.0000%	\$0	\$2,592,241	\$237,298	\$2,354,943
156	408.000	Other Taxes (City Franchise)	\$7,351,809	\$0	\$7,351,809	E-156	-\$6,940,205	\$411,604	100.0000%	\$0	\$411,604	\$0	\$411,604
157		TOTAL OTHER OPERATING EXPENSES	\$19,423,945	\$0	\$19,423,945		-\$5,958,981	\$13,464,964		\$0	\$13,464,964	\$237,298	\$13,227,666
158		TOTAL OPERATING EXPENSE	\$348,264,832	\$36,624,966	\$269,876,458		-\$19,967,268	\$328,297,564		\$3,948,312	\$286,616,312	\$32,733,804	\$214,164,390
159		NET INCOME BEFORE TAXES	\$30,790,467					\$50,757,735		-\$20,637,905	\$75,749,394		
160		INCOME TAXES											
161	409.100	Current Income Taxes	\$12,876,385	See note (1)	See note (1)	E-161	See note (1)	\$12,876,385	100.0000%	\$1,620,192	\$14,496,577	See note (1)	See note (1)
162		TOTAL INCOME TAXES	\$12,876,385					\$12,876,385		\$1,620,192	\$14,496,577		

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163		DEFERRED INCOME TAXES											
164	410.100	Deferred Income Taxes - Def. Inc. Tax.	\$6,431,342	See note (1)	See note (1)	E-164	See note (1)	\$6,431,342	100.0000%	-\$2,033,663	\$4,397,679	See note (1)	See note (1)
165	411.000	Amortization of Deferred ITC	-\$193,696			E-165		-\$193,696	100.0000%	-\$249,819	-\$443,515		
166	411.411	Amort of Excess Deferred Income Taxes	-\$443,515			E-166		-\$443,515	100.0000%	\$249,819	-\$193,696		
167		Amortization Cost of Removal Stip ER-2007-0291	\$0			E-167		\$0	100.0000%	\$0	\$0		
168		TOTAL DEFERRED INCOME TAXES	\$5,794,131					\$5,794,131		-\$2,033,663	\$3,760,468		
169		NET OPERATING INCOME	\$12,119,951					\$32,087,219		-\$20,224,434	\$57,492,349		

(1) Labor and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

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Rev-2	Revenues From System Sales		\$0	\$0	\$0	\$0	\$692,955	\$692,955
	1. To remove unbilled revenues (Harrison)		\$0	\$0		\$0	-\$5,341,385	
	2. To remove water revenues from test year (Harrison)		\$0	\$0		\$0	-\$9,031	
	3. To remove Gross Receipts Taxes from test year (Harrison)		\$0	\$0		\$0	-\$6,940,205	
	4. To include billing adjustment for test year (Wells)		\$0	\$0		\$0	-\$409,522	
	5. To annualize and normalize large customer growth (Lakhanpal)		\$0	\$0		\$0	\$59,043	
	6. To adjust for customers who switched rate classes within the test year (Wells)		\$0	\$0		\$0	-\$23,645	
	7. To annualize revenues for the ER-2008-0093 rate change (Wells)		\$0	\$0		\$0	\$4,730,332	
	8. To normalize weather to a 30-year normal level (Cecil)		\$0	\$0		\$0	\$2,776,622	
	9. To make adjustment for 365 day consumption (Cecil)		\$0	\$0		\$0	\$1,579,458	
	10. To annualize and normalize revenues for customer growth (Harrison)		\$0	\$0		\$0	\$3,938,226	
	11. Adjustment to include normalized level of Fly Ash revenues (Harrison)		\$0	\$0		\$0	-\$25,725	
	12. To adjust Renewable Energy Credits to 12-31-09 balances (Harrison)		\$0	\$0		\$0	\$200,888	
	13. To reclass emission allowances (SO2) to operating income (Harrison)		\$0	\$0		\$0	\$157,899	
Rev-3	Sale for Resale-Off System		\$0	\$0	\$0	\$0	-\$17,382,548	-\$17,382,548
	1. To zero out off-system sales (Foster)		\$0	\$0		\$0	-\$17,731,309	
	2. To reflect the annualized level of Transmission Revenue (Foster)		\$0	\$0		\$0	\$348,761	
E-4	Prod Stm Oper- Suprv & Engineering	500.000	\$18,987	\$530,955	\$549,942	\$0	\$0	\$0
	1. To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense (Westhues)		\$0	-\$103		\$0	\$0	
	2. To adjust test year payroll expense to reflect Staff's annualized level (Foster)		\$18,058	\$0		\$0	\$0	
	3. To include an ongoing cost for vegetation/tracker expense (Harrison)		\$0	\$531,058		\$0	\$0	
	4. To adjust workman's compensation to reflect annualized level. (Westhues)		\$929	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$1,005	-\$3,208,186	-\$3,207,181	\$0	\$0	\$0
	1. To include ACQS expenses for Iatan I Plant (Harrison)		\$0	\$350,007		\$0	\$0	
	2. To include SCR Expense for Asbury Plant (Harrison)		\$0	\$354,000		\$0	\$0	

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	3. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$1,005	\$0		\$0	\$0	
	4. To adjust Fuel Expense to Staff's annualized level (Foster)		\$0	-\$3,912,193		\$0	\$0	
E-6	Production Purchased Power	502.000	\$21,603	\$0	\$21,603	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$21,603	\$0		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
E-7	Production Electric Expense	505.000	\$10,563	-\$501,736	-\$491,173	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$10,563	\$0		\$0	\$0	
	2. Adjustment to normalize Asbury Operation Expense to a 5-year average. (Foster)		\$0	-\$304,917		\$0	\$0	
	3. Adjustment to normalize Riverton Operation Expense to a 5-year average. (Foster)		\$0	-\$21,725		\$0	\$0	
	4. Adjustment to normalize latan Operation Expense to a 6-year average. (Foster)		\$0	-\$175,094		\$0	\$0	
E-8	Misc Other Power Expenses	506.000	\$3,718	\$0	\$3,718	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$3,718	\$0		\$0	\$0	
E-13	Steam Maint. Suprv & Eng.	510.000	\$4,194	\$0	\$4,194	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$4,194	\$0		\$0	\$0	
E-14	Maintenance of Structures	511.000	\$4,435	\$0	\$4,435	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$4,435	\$0		\$0	\$0	
E-15	Maintenance of Boiler Plant	512.000	\$17,920	-\$781,167	-\$763,247	\$0	\$0	\$0
	1. Adjustment to normalize Asbury Maintenance Expense to a 5-year average. (Foster)		\$0	-\$197,946		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$17,920	\$0		\$0	\$0	
	3. Adjustment to normalize Riverton Maintenance Expense to a 5-year average. (Foster)		\$0	-\$275,506		\$0	\$0	
	4. Adjustment to normalize latan Maintenance Expense to a 6-year average. (Foster)		\$0	-\$307,715		\$0	\$0	
E-16	Maintenance of Electric Plant	513.000	\$5,534	\$0	\$5,534	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$5,534	\$0		\$0	\$0	
E-17	Maintenance of Misl. Steam Plant	514.000	\$4,441	\$0	\$4,441	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$4,441	\$0		\$0	\$0	
E-23	Production Hydraulic Pwr Oper Suprv & Eng	535.000	\$710	\$0	\$710	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$710	\$0		\$0	\$0	
E-25	Production Other Hydraulic Expense	537.000	\$143	\$0	\$143	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$143	\$0		\$0	\$0	
E-26	Prod Hydraulic Electric Expense	538.000	\$442	\$0	\$442	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$442	\$0		\$0	\$0	
E-27	Prod Misc Hydraulic Generation Exp	539.000	\$1,956	\$41,136	\$43,092	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$1,956	\$0		\$0	\$0	
	2. Adjustment to normalize Ozark Beach Hydro Operation Expense to a 5-year average. (Foster)		\$0	\$41,136		\$0	\$0	
E-31	Prod Hydraulic Maint Suprv & Eng	541.000	\$740	\$0	\$740	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$740	\$0		\$0	\$0	
E-32	Prod Hydraulic Maint of Structures	542.000	\$329	\$959	\$1,288	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$329	\$0		\$0	\$0	
	2. Adjustment to normalize ozark Beach Hydro Maintenance Expense to a 5-year average. (Foster)		\$0	\$959		\$0	\$0	
E-33	Prod Maint Reservoirs, Dam & Wtrwy	543.000	\$260	\$0	\$260	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$260	\$0		\$0	\$0	
E-34	Prod Hydraulic Maint of Elect Plant	544.000	\$372	\$0	\$372	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$372	\$0		\$0	\$0	
E-35	Prod Maint of Misc Hydraulic Plant	545.000	\$298	\$0	\$298	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$298	\$0		\$0	\$0	
E-40	Prod Turbine Oper Suprv & Engineer	546.000	\$8,618	\$0	\$8,618	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$8,618	\$0		\$0	\$0	
E-41	Prod Combustion Turbine Fuel	547.000	\$27	-\$6,215,457	-\$6,215,430	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$27	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level (Foster)		\$0	-\$6,215,457		\$0	\$0	
E-42	Prod Comb Turb Generation Exp.	548.000	\$16,962	\$480,059	\$497,021	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$16,962	\$0		\$0	\$0	
	2. Adjustment to normalize State Line Operation Expense to a 5-year average. (Foster)		\$0	\$7,081		\$0	\$0	
	3. Adjustment to normalize Energy Center Operation Expense to a 5-year average. (Foster)		\$0	\$33,519		\$0	\$0	
	4. Adjustment to normalize SLCC Operation Expense to a 5 year average. (Foster)		\$0	\$439,459		\$0	\$0	
E-43	Misc Other Power Generation Exp.	549.000	\$1,183	-\$206	\$977	\$0	\$0	\$0
	1. To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense (Westhues)		\$0	-\$206		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$1,183	\$0		\$0	\$0	
E-47	Prod Combust Turb Maint Suprv & Eng	551.000	\$6,571	\$0	\$6,571	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$6,571	\$0		\$0	\$0	
E-48	Prod comb Turb Maint of Structures	552.000	\$1,463	\$0	\$1,463	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$1,463	\$0		\$0	\$0	
E-49	Prod Maint of Gen & Electric Plant	553.000	\$10,106	\$478,282	\$488,388	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$10,106	\$0		\$0	\$0	
	2. Adjustment to normalize State Line Maintenance Expense to a 5-year average (Foster)		\$0	\$107,839		\$0	\$0	
	3. Adjustment to normalize Energy Center Maintenance Expense to a 5-year average. (Foster)		\$0	\$11,391		\$0	\$0	
	4. Adjustment to normalize SLCC Maintenance Expense to a 5-year average. (Foster)		\$0	\$359,052		\$0	\$0	
E-50	Prod Maint Misl Other Gen Power Plt	554.000	\$5,143	\$0	\$5,143	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$5,143	\$0		\$0	\$0	
E-54	Purchased Power-Energy	555.000	\$0	-\$8,878,036	-\$8,878,036	\$0	\$0	\$0
	1. To adjust out TY OSS Costs including Capacity Charges (Foster)		\$0	-\$16,126,599		\$0	\$0	

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	2. To annualize Purchased Power Expense (Foster)		\$0	\$7,248,563		\$0	\$0	
E-55	Oth Pwr Supply Syst Contr Load Disp	556.000	\$18,558	\$0	\$18,558	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$18,558	\$0		\$0	\$0	
E-61	Trans Oper Suprv and Engrg	560.000	\$2,452	-\$102	\$2,350	\$0	\$0	\$0
	1. To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense (Westhues)		\$0	-\$102		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$2,452	\$0		\$0	\$0	
E-62	Trans Oper- Load Dispatch	561.000	\$6,258	\$0	\$6,258	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$6,258	\$0		\$0	\$0	
E-63	Trans Oper- Station Expenses	562.000	\$2,398	\$0	\$2,398	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$2,398	\$0		\$0	\$0	
E-64	Trans Oper-OH Line Expense	563.000	\$652	\$0	\$652	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$652	\$0		\$0	\$0	
E-65	Trans of Electricity by Others	565.000	\$54	\$0	\$54	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$54	\$0		\$0	\$0	
E-66	Misc Transmission Expense	566.000	\$4,172	-\$339	\$3,833	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$339		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$4,172	\$0		\$0	\$0	
E-70	Trans Maint-Suprv and Engrg	568.000	\$558	\$0	\$558	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$558	\$0		\$0	\$0	
E-71	Trans Maintenance of Structures	569.000	\$20	\$0	\$20	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$20	\$0		\$0	\$0	
E-72	Trans Maintenance of Station Equipment	570.000	\$5,364	\$0	\$5,364	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$5,364	\$0		\$0	\$0	
E-73	Trans Maintenance of Overhead Lines	571.000	\$2,498	\$611,234	\$613,732	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$2,498	\$0		\$0	\$0	
	2. Adjustment to include minor maintenance in test year T&D Maintenance Expense (Harrison)		\$0	\$611,234		\$0	\$0	
E-78	Distrb Oper - Supr & Engineering	580.000	\$6,905	-\$781	\$6,124	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$781		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$6,905	\$0		\$0	\$0	
E-79	Distrb Oper - Station Expense	582.000	\$5,531	\$0	\$5,531	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$5,531	\$0		\$0	\$0	
E-80	Distrb Oper OH Line Expense	583.000	\$15,953	-\$58	\$15,895	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$58		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$15,953	\$0		\$0	\$0	
E-81	Distrb Oper UG Line Expense	584.000	\$4,519	\$0	\$4,519	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$4,519	\$0		\$0	\$0	
E-82	Distrb Oper Street Light & Signal Expense	585.000	\$381	\$0	\$381	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$381	\$0		\$0	\$0	
E-83	Distrb Oper Meter Expense	586.000	\$26,205	\$0	\$26,205	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$26,205	\$0		\$0	\$0	
E-84	Distrb Oper Customer Install Expense	587.000	\$1,230	\$0	\$1,230	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$1,230	\$0		\$0	\$0	
E-85	Distr Oper Misc Distr Expense	588.000	\$6,911	-\$200	\$6,711	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$200		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$6,911	\$0		\$0	\$0	
E-89	Distrb Maint-Suprv & Engineering	590.000	\$2,022	\$0	\$2,022	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$2,022	\$0		\$0	\$0	

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E-90	Distrb Maint-Structures	591.000	\$11	\$0	\$11	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$11	\$0		\$0	\$0	
E-91	Distrb Maint-Station Equipment	592.000	\$7,696	\$0	\$7,696	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$7,696	\$0		\$0	\$0	
E-92	Distrb Maint-OH lines	593.000	\$22,167	\$682,908	\$705,075	\$0	\$0	\$0
	1. To annualize Lease Expense (Harrison)		\$0	\$12,111		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$21,083	\$0		\$0	\$0	
	3. To adjust workman's compensation to reflect annualized level. (Westhues)		\$1,084	\$0		\$0	\$0	
	4. Adjustment to include the May 09, Windstorm Damage in test year T&D Maintenance Expense (Harrison)		\$0	\$670,797		\$0	\$0	
E-93	Distrib Maint-Maint Undergrnd Lines	594.000	\$4,063	\$0	\$4,063	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$4,063	\$0		\$0	\$0	
E-94	Distrib Maint-Maint Line Transformer	595.000	\$2,407	\$0	\$2,407	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$2,407	\$0		\$0	\$0	
E-95	Distrib Maint- Maint St Lights/Signal	596.000	\$2,723	\$0	\$2,723	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$2,723	\$0		\$0	\$0	
E-96	Distrib Maint-Maint of Meters	597.000	\$3,757	\$0	\$3,757	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$3,757	\$0		\$0	\$0	
E-97	Distrib Maint-Maint Miscl Distrib Pln	598.000	\$1,339	\$0	\$1,339	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$1,339	\$0		\$0	\$0	
E-101	Cst Acct-Suprv Mtr Read Clct Miscl	901.000	\$6,428	-\$43	\$6,385	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$43		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$6,428	\$0		\$0	\$0	
E-102	Cust Accts Meter Reading Expense	902.000	\$21,437	\$0	\$21,437	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$21,437	\$0		\$0	\$0	

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E-103	Customer Accts Records and Collection	903.000	\$35,112	\$255,768	\$290,880	\$0	\$0	\$0
	1. To annualize UMB Banking Fees (Harrison)		\$0	\$213,954		\$0	\$0	
	2. To adjust test year postage to reflect annualized level (Westhues)		\$0	\$41,814		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$33,394	\$0		\$0	\$0	
	4. To adjust workman's compensation to reflect annualized level. (Westhues)		\$1,718	\$0		\$0	\$0	
E-104	Uncollectible Accounts	904.000	\$0	-\$190,310	-\$190,310	\$0	\$0	\$0
	1. Adjustment to normalize bad debt expense (Harrison)		\$0	-\$190,310		\$0	\$0	
E-105	Misc. Customer Accts Expense	905.000	\$337	-\$5	\$332	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$5		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$337	\$0		\$0	\$0	
E-108	Cst Service Suprv	907.000	\$4,077	-\$157	\$3,920	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$157		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$4,077	\$0		\$0	\$0	
E-109	Cst Assistance Expense	908.000	\$9,882	-\$165	\$9,717	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$165		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$9,882	\$0		\$0	\$0	
E-110	Information and Instruction Ads	909.000	\$0	-\$28,890	-\$28,890	\$0	\$0	\$0
	1. Adjustment to disallow certain advertising expenses (Westhues)		\$0	-\$28,890		\$0	\$0	
E-114	Sales Supervision	911.000	\$85	\$0	\$85	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$85	\$0		\$0	\$0	
E-115	Sales Demonstration and Selling	912.000	\$3,544	-\$2,281	\$1,263	\$0	\$0	\$0
	1. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$2,281		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$3,544	\$0		\$0	\$0	
E-120	Admin & Gen-Administrative Salaries	920.000	\$104,049	\$809,184	\$913,233	\$0	\$0	\$0

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	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$98,959	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. Adjustment to eliminate abnormal non-recurring test year costs (Harrison)		\$0	\$809,184		\$0	\$0	
	5. To adjust workman's compensation to reflect annualized level. (Westhues)		\$5,090	\$0		\$0	\$0	
E-121	A & G Off Supply	921.000	\$143	-\$13,452	-\$13,309	\$0	\$0	\$0
	1. Adjustment to normalize customer survey analysis expenses over 2 years (Westhues)		\$0	-\$6,000		\$0	\$0	
	2. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$7,452		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$143	\$0		\$0	\$0	
E-123	Outside Services Employed-Allocated	923.000	\$32	\$32,047	\$32,079	\$0	\$0	\$0
	1. To adjust test year expense to a 5 year average of outside services (Westhues)		\$0	\$32,047		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$32	\$0		\$0	\$0	
E-124	Property Insurance	924.000	\$0	\$355,418	\$355,418	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance (Westhues)		\$0	\$355,418		\$0	\$0	
E-125	Injuries and Damages	925.000	-\$701,707	-\$44,130	-\$745,837	\$0	\$0	\$0
	1. Adjustment to reflect normalized injuries and damages on actual payments (Westhues)		-\$701,707	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. Adjustment to annualize excess liability EPLI endorsement and EIM excess liability (Westhues)		\$0	-\$44,130		\$0	\$0	
E-126	Employee Pensions and Benefits	926.000	\$68,997	\$1,848,603	\$1,917,600	\$0	\$0	\$0
	1. Adjustment fo FAS 106 OPEBS (Harrison)		\$0	-\$259,608		\$0	\$0	
	2. Adjustment to FAS 87 Pension Expense to be recovered in rate case (Harrison)		\$0	\$2,045,891		\$0	\$0	
	3. Adjustment to annualize Fiduciary/Excess Fiduciary and Employee Benefit liability (Westhues)		\$0	\$3,409		\$0	\$0	
	4. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$41	\$0		\$0	\$0	
	5. To adjust test year 401K expense to reflect Staff's annualized level. (Foster)		\$68,956	\$0		\$0	\$0	
	6. Adjustment to annualize healthcare expenses (Harrison)		\$0	\$19,648		\$0	\$0	

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	7. To adjust for annualized level of Dental and Vision Benefits. (Harrison)		\$0	\$22,422		\$0	\$0	
	8. To adjust for annualized level of Life Insurance. (Harrison)		\$0	\$16,841		\$0	\$0	
E-128	Reg Comm Exp	928.000	\$0	-\$353,318	-\$353,318	\$0	\$0	\$0
	1. Adjustment to zero out test year regulatory commission expense (Westhues)		\$0	-\$1,215,517		\$0	\$0	
	2. Adjustment to reflect annualized PSC Assessment fee (Westhues)		\$0	\$629,306		\$0	\$0	
	3. Adjustment to reflect a 5 year normalization of depreciation study (Westhues)		\$0	\$4,478		\$0	\$0	
	4. Adjustment to reflect annualized FERC Expenses (Westhues)		\$0	\$9,873		\$0	\$0	
	5. Adjustment to reflect current rate case expense (Westhues)		\$0	\$218,542		\$0	\$0	
E-130	Admin & General Miscellaneous Expense	930.000	\$175	-\$146,615	-\$146,440	\$0	\$0	\$0
	1. Adjustment to disallow certain advertising expenses (Westhues)		\$0	-\$969		\$0	\$0	
	2. To adjust test year expense to eliminate certain dues and donations (Westhues)		\$0	-\$17,431		\$0	\$0	
	3. Adjustment to eliminate EEI dues (Westhues)		\$0	-\$124,439		\$0	\$0	
	4. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$175	\$0		\$0	\$0	
	5. Adjustment to annualize gross director's and officers premium and gross comprehensive bond premium (Westhues)		\$0	-\$3,776		\$0	\$0	
E-134	Maint. Of General Plant	935.000	\$2,017	\$0	\$2,017	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Foster)		\$2,017	\$0		\$0	\$0	
E-138	Customer Deposit Interest		\$0	\$371,659	\$371,659	\$0	\$0	\$0
	1. Interest on Customer Deposits (Westhues)		\$0	\$371,659		\$0	\$0	
E-141	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$2,013,696	\$2,013,696
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$2,013,696	
E-144	Reg Plan Amortization		\$0	\$0	\$0	\$0	-\$838,025	-\$838,025
	1. To annualize regulatory plan amortization (Oligschlaeger)		\$0	\$0		\$0	-\$838,025	
E-146	Carrying Costs IATAN I		\$0	\$0	\$0	\$0	\$48,344	\$48,344
	1. To include carrying costs for Iatan I Plant up through 12/31/09 (Harrison)		\$0	\$0		\$0	\$48,344	

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E-147	Vegetation and Infrastructure		\$0	\$0	\$0	\$0	\$531,058	\$531,058
	1. Amortization of vegetation & infrastructure over 5 years (Harrison)		\$0	\$0		\$0	\$531,058	
E-148	Amort. Expense		\$0	\$0	\$0	\$0	\$319,319	\$319,319
	1. Annualization of Amortization Expense (Harrison)		\$0	\$0		\$0	\$319,319	
E-149	Stock Issuance		\$0	\$0	\$0	\$0	\$1,225,238	\$1,225,238
	1. Amortization of Stock Issuance Costs (Harrison)		\$0	\$0		\$0	\$1,225,238	
E-150	Ice Storm		\$0	\$0	\$0	\$0	\$576,972	\$576,972
	1. Amortization of Ice Storm Costs (Harrison)		\$0	\$0		\$0	\$576,972	
E-151	Customer Demand Program		\$0	\$0	\$0	\$0	\$71,710	\$71,710
	1. Amortization of customer demand program (Harrison)		\$0	\$0		\$0	\$71,710	
E-154	Taxes Other Than Income Taxes	408.000	\$0	\$743,926	\$743,926	\$0	\$0	\$0
	1. To adjust test year expense to reflect Staff's annualization of property taxes (Westhues)		\$0	\$743,926		\$0	\$0	
E-155	Taxes Other Than Income Taxes (Payroll)	408.100	\$237,298	\$0	\$237,298	\$0	\$0	\$0
	1. to adjust for Staff's annualized amount of FICA Taxes (Foster)		\$246,160	\$0		\$0	\$0	
	2. To adjust for Staff's annualized amount of FUTA Taxes (Foster)		-\$803	\$0		\$0	\$0	
	3. To adjust for Staff's annualized amount of SUTA Taxes (Foster)		-\$8,059	\$0		\$0	\$0	
E-156	Other Taxes (City Franchise)	408.000	\$0	-\$6,940,205	-\$6,940,205	\$0	\$0	\$0
	2. To adjust test year expense to eliminate Gross Receipts Taxes (Harrison)		\$0	-\$6,940,205		\$0	\$0	
E-161	Current Income Taxes	409.100	\$0	\$0	\$0	\$0	\$1,620,192	\$1,620,192
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$1,620,192	
	No Adjustment		\$0	\$0		\$0	\$0	
E-164	Deferred Income Taxes - Def. Inc. Tax.	410.100	\$0	\$0	\$0	\$0	-\$2,033,663	-\$2,033,663
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	-\$2,033,663	
E-165	Amortization of Deferred ITC	411.000	\$0	\$0	\$0	\$0	-\$249,819	-\$249,819
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	-\$249,819	
E-166	Amort of Excess Deferred Income Taxes	411.411	\$0	\$0	\$0	\$0	\$249,819	\$249,819

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	1. To Annualize Amort of Excess Deferred Income Taxes		\$0	\$0		\$0	\$249,819	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$16,689,593	-\$16,689,593
Total Operating & Maint. Expense			\$96,433	-\$20,063,701	-\$19,967,268	\$0	\$3,534,841	\$3,534,841

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Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.85% Return	E 8.09% Return	F 8.32% Return
1	TOTAL NET INCOME BEFORE TAXES		\$75,749,394	\$80,513,066	\$83,474,153	\$86,435,239
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$39,718,118	\$39,718,118	\$39,718,118	\$39,718,118
4	50% Meals and Entertainment		\$97,270	\$97,270	\$97,270	\$97,270
5	Contributions in Aid of Construction		\$1,019,093	\$1,019,093	\$1,019,093	\$1,019,093
6	Book Amortization Expense		\$1,523,417	\$1,523,417	\$1,523,417	\$1,523,417
7	Regulatory Plan Amortization		\$4,463,535	\$4,463,535	\$4,463,535	\$4,463,535
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$46,821,433	\$46,821,433	\$46,821,433	\$46,821,433
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.6340%	\$27,973,612	\$27,973,612	\$27,973,612	\$27,973,612
11	Tax Straight-Line Depreciation		\$44,359,744	\$44,359,744	\$44,359,744	\$44,359,744
12	Tax Depreciation - Excess		\$12,474,783	\$12,474,783	\$12,474,783	\$12,474,783
13	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$84,808,139	\$84,808,139	\$84,808,139	\$84,808,139
14	NET TAXABLE INCOME		\$37,762,688	\$42,526,360	\$45,487,447	\$48,448,533
15	PROVISION FOR FED. INCOME TAX					
16	Net Taxable Inc. - Fed. Inc. Tax		\$37,762,688	\$42,526,360	\$45,487,447	\$48,448,533
17	Deduct Missouri Income Tax at the Rate of	100.000%	\$1,968,671	\$2,217,014	\$2,371,384	\$2,525,753
18	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
19	Federal Taxable Income - Fed. Inc. Tax		\$35,794,017	\$40,309,346	\$43,116,063	\$45,922,780
20	Federal Income Tax at the Rate of	35.00%	\$12,527,906	\$14,108,271	\$15,090,622	\$16,072,973
21	Subtract Federal Income Tax Credits					
22	Wind Production Tax Credit		\$0	\$0	\$0	\$0
23	Research and Development Tax Credit		\$0	\$0	\$0	\$0
24	Net Federal Income Tax		\$12,527,906	\$14,108,271	\$15,090,622	\$16,072,973
25	PROVISION FOR MO. INCOME TAX					
26	Net Taxable Income - MO. Inc. Tax		\$37,762,688	\$42,526,360	\$45,487,447	\$48,448,533
27	Deduct Federal Income Tax at the Rate of	50.000%	\$6,263,953	\$7,054,136	\$7,545,311	\$8,036,487
28	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
29	Missouri Taxable Income - MO. Inc. Tax		\$31,498,735	\$35,472,224	\$37,942,136	\$40,412,046
30	Missouri Income Tax at the Rate of	6.250%	\$1,968,671	\$2,217,014	\$2,371,384	\$2,525,753
31	PROVISION FOR CITY INCOME TAX					
32	Net Taxable Income - City Inc. Tax		\$37,762,688	\$42,526,360	\$45,487,447	\$48,448,533
33	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
34	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	City Taxable Income		\$37,762,688	\$42,526,360	\$45,487,447	\$48,448,533
36	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
37	SUMMARY OF CURRENT INCOME TAX					
38	Federal Income Tax		\$12,527,906	\$14,108,271	\$15,090,622	\$16,072,973
39	State Income Tax		\$1,968,671	\$2,217,014	\$2,371,384	\$2,525,753
40	City Income Tax		\$0	\$0	\$0	\$0
41	TOTAL SUMMARY OF CURRENT INCOME TAX		\$14,496,577	\$16,325,285	\$17,462,006	\$18,598,726
42	DEFERRED INCOME TAXES					
43	Deferred Income Taxes - Def. Inc. Tax.		\$4,397,679	\$4,397,679	\$4,397,679	\$4,397,679
44	Amortization of Deferred ITC		-\$443,515	-\$443,515	-\$443,515	-\$443,515
45	Amort of Excess Deferred Income Taxes		-\$193,696	-\$193,696	-\$193,696	-\$193,696
46	Amortization Cost of Removal Stip ER-2007-0291		\$0	\$0	\$0	\$0
47	TOTAL DEFERRED INCOME TAXES		\$3,760,468	\$3,760,468	\$3,760,468	\$3,760,468
48	TOTAL INCOME TAX		\$18,257,045	\$20,085,753	\$21,222,474	\$22,359,194

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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 8.90%	F Weighted Cost of Capital 9.40%	G Weighted Cost of Capital 9.90%
1	Common Stock	\$600,149,912	47.38%		4.216%	4.453%	4.690%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$48,638,468	3.84%	8.87%	0.341%	0.341%	0.341%
4	Long Term Debt	\$618,007,745	48.79%	6.75%	3.293%	3.293%	3.293%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	\$1,266,796,125	100.00%		7.850%	8.087%	8.324%
8	PreTax Cost of Capital				10.477%	10.862%	11.246%

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Rate Revenue Summary

A Line Number	B Description	C As Billed	D Billing Adjustments	E Adjustments				G Annualize for 2008 rate change	H Weather Normalization Adjustment
				Large					
				Customer Rate Switch Adjustment	Weather/ Switch Adjustment	Rate			
1	MISSOURI RATE REVENUES								
2	RATE REVENUE BY RATE SCHEDULE								
3	RG-Residential	\$155,235,693	\$5,718	\$0	\$0	\$2,366,781	\$2,014,014		
4	CB-Commercial	\$33,615,008	-\$14,931	\$0	-\$1,284,463	\$524,492	\$282,210		
5	SH-Small Heating	\$8,755,176	\$850	\$0	-\$203,472	\$147,241	\$47,812		
6	TEB-Total Electric Building	\$29,610,778	-\$194,758	\$0	\$633,540	\$459,012	\$150,471		
7	GP-General Power	\$64,138,409	-\$46,472	\$0	\$830,750	\$752,634	\$282,114		
8	LP-Large Power	\$41,121,792	-\$159,156	\$18,043	\$0	\$375,293	\$0		
9	Special Transmission	\$2,730,951	\$442,460	\$0	\$0	\$32,209	\$0		
10	PFM-Feed Mill	\$64,796	\$0	\$0	\$0	\$1,206	\$0		
11	MS-Traffic Signals	\$53,793	\$0	\$0	\$0	\$643	\$0		
12	SPL-Municipal Lighting	\$1,538,235	\$0	\$0	\$0	\$22,949	\$0		
13	PL-Private Lighting	\$3,887,357	\$0	\$0	\$0	\$45,615	\$0		
14	LS-Special Lighting	\$116,289	\$0	\$0	\$0	\$2,257	\$0		
15	Billing Adjustment to Match FERC Form 1A	\$0	\$0	\$0	\$0	\$0	\$0		
16	TOTAL RATE REVENUE BY RATE SCHEDULE	\$340,868,277	\$33,711	\$18,043	-\$23,645	\$4,730,332	\$2,776,621		
17	OTHER RATE REVENUE								
18	Excess Facilities	\$1,969,062	\$0	\$41,000	\$0	\$0	\$0		
19	Interruptible Credits	\$0	-\$342,912	\$0	\$0	\$0	\$0		
20	Special Discounts	\$0	-\$100,320	\$0	\$0	\$0	\$0		
21	TOTAL OTHER RATE REVENUE	\$1,969,062	-\$443,232	\$41,000	\$0	\$0	\$0		
22	TOTAL MISSOURI RATE REVENUES	\$342,837,339	-\$409,521	\$59,043	-\$23,645	\$4,730,332	\$2,776,621		

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A	B	I	J	K	L
Line Number	Description	365 Days Adjustment	Growth Adjustment	Total Adjustments	MO Adjusted Jurisdictional
1	MISSOURI RATE REVENUES				
2	RATE REVENUE BY RATE SCHEDULE				
3	RG-Residential	\$943,530	\$1,398,344	\$6,728,387	\$161,964,080
4	CB-Commercial	\$139,521	-\$133,241	-\$486,412	\$33,128,596
5	SH-Small Heating	\$19,991	\$32,278	\$44,700	\$8,799,876
6	TEB-Total Electric Building	\$301,831	\$802,188	\$2,152,284	\$31,763,062
7	GP-General Power	\$168,442	\$1,838,657	\$3,826,125	\$67,964,534
8	LP-Large Power	\$6,144	\$0	\$240,324	\$41,362,116
9	Special Transmission	\$0	\$0	\$474,669	\$3,205,620
10	PFM-Feed Mill	\$0	\$0	\$1,206	\$66,002
11	MS-Traffic Signals	\$0	\$0	\$643	\$54,436
12	SPL-Municipal Lighting	\$0	\$0	\$22,949	\$1,561,184
13	PL-Private Lighting	\$0	\$0	\$45,615	\$3,932,972
14	LS-Special Lighting	\$0	\$0	\$2,257	\$118,546
15	Billing Adjustment to Match FERC Form 1A	\$0	\$0	\$0	\$0
16	TOTAL RATE REVENUE BY RATE SCHEDULE	\$1,579,459	\$3,938,226	\$13,052,747	\$353,921,024
17	OTHER RATE REVENUE				
18	Excess Facilities	\$0	\$0	\$41,000	\$2,010,062
19	Interruptible Credits	\$0	\$0	-\$342,912	-\$342,912
20	Special Discounts	\$0	\$0	-\$100,320	-\$100,320
21	TOTAL OTHER RATE REVENUE	\$0	\$0	-\$402,232	\$1,566,830
22	TOTAL MISSOURI RATE REVENUES	\$1,579,459	\$3,938,226	\$12,650,515	\$355,487,854