

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

**MISSOURI PUBLIC SERVICE COMMISSION  
UTILITY SERVICES DIVISION**

**FILED<sup>3</sup>**

NOV 28 2006

Missouri Public  
Service Commission

**THE EMPIRE DISTRICT ELECTRIC COMPANY**

**CASE NO. ER-2006-0315**

**STAFF ACCOUNTING SCHEDULES**

*Jefferson City, Missouri  
September 2006*

*Staff* Exhibit No. 149  
Case No(s) ER-2006-0315  
Date 11/20/06 Rptr NW

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Revenue Requirement

Line	8.38% Return	8.41% Return	8.43% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$ 619,012,465	\$ 619,012,465	\$ 619,012,465
2 Rate of Return	8.38%	8.41%	8.43%
*****			
3 Net Operating Income Requirement	\$ 51,873,245	\$ 52,058,948	\$ 52,182,751
4 Net Income Available (Sch 9)	\$ 42,244,362	\$ 42,244,362	\$ 42,244,362
*****			
5 Additional NOIBT Needed	\$ 9,628,883	\$ 9,814,586	\$ 9,938,389
*****			
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 15,166,291	\$ 15,281,997	\$ 15,359,137
8 Test Year Current Income Tax	\$ 9,166,755	\$ 9,166,755	\$ 9,166,755
*****			
9 Additional Current Tax Required	\$ 5,999,536	\$ 6,115,242	\$ 6,192,382
*****			
10 Required Deferred ITC	\$ 0	\$ 0	\$ 0
11 Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
*****			
12 Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
*****			
13 Total Additional Tax Required	\$ 5,999,536	\$ 6,115,242	\$ 6,192,382
*****			
14 Gross Revenue Requirement	\$ 15,628,419	\$ 15,929,828	\$ 16,130,771
*****			

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Rate Base

Line Description	Amount
(A)	(B)
1 Total Plant in Service (Sch 3)	\$1,079,002,504
Subtract from Total Plant	
2 Depreciation Reserve (Sch 6)	\$ 388,021,901
-----	
3 Net Plant in Service	\$ 690,980,603
Add to Net Plant in Service	
4 Cash Working Capital (Sch 8)	\$ 3,464,897
5 Materials and Supplies-Exempt	18,801,982
6 Prepayments	2,587,047
7 Fuel Stock	5,383,072
8 Gas Stored Underground	2,417,074
9 Prepaid Pension Asset	15,562,432
10 MO Regulatory Asset (FAS 87)	950,323
11 Customer Demand Program	61,721
Subtract from Net Plant	
12 Federal Tax Offset 13.4061 %	\$ 1,757,093
13 State Tax Offset 5.1047 %	105,137
14 City Tax Offset 0.0000 %	0
15 Interest Expense Offset 11.6006 %	2,556,406
16 Amortization of Electric Plant	4,843,172
17 Customer Advances for Construction	6,123,777
18 Customer Deposits	5,599,106
19 Injuries & Damages Reserve	0
20 Deferred Income Taxes-Depreciation	100,211,995
21 Pre-1971 Investment Tax Credit	0
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22 Total Rate Base	\$ 619,012,465
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## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 29,940	\$ 0	85.2848	\$ 0 P-1	\$ 25,534
2	302.000	Franchises & Consents	1,079,798	0	85.2848	0 P-2	920,904
3	303.000	Miscellaneous Intangible Plant	8,022,068	0	85.2848	0 P-3	6,841,605
4		Total	\$ 9,131,806	\$ 0		\$ 0	\$ 7,788,043
Production - Riverton - Steam							
5	310.200	Land & Land Rights	\$ 397,725	\$ 0	82.2100	\$ 0 P-9	\$ 326,970
6	311.200	Structures & Improvements	10,881,857	0	82.2100	0 P-5	8,945,975
7	312.200	Boiler Plant Equipment	23,413,673	0	82.2100	0 P-6	19,248,381
8	314.200	Turbogenerator Units	6,514,048	0	82.2100	0 P-7	5,355,199
9	315.200	Accessory Electric Equipment	1,299,877	0	82.2100	0 P-8	1,068,629
10	316.200	Miscellaneous Power Plant Equipment	1,132,846	0	82.2100	0 P-9	931,313
11		Total	\$ 43,640,026	\$ 0		\$ 0	\$ 35,876,467
Production - Asbury - Steam							
12	310.000	Land & Land Rights	\$ 387,547	\$ 0	82.2100	\$ 0 P-10	\$ 318,602
13	311.300	Structures & Improvements	9,323,996	0	82.2100	0 P-11	7,665,257
14	312.300	Boiler Plant Equipment	73,669,310	0	82.2100	0 P-12	60,563,540
15	312.700	Unit Train	5,580,296	0	82.2100	0 P-13	4,587,561
16	314.300	Tubogeneraator Units	21,453,628	0	82.2100	0 P-14	17,637,028
17	315.300	Accessory Electric Equipment	2,369,863	0	82.2100	0 P-15	1,948,264
18	316.300	Miscellaneous Power Plant Equipment	1,823,141	0	82.2100	0 P-16	1,498,804
19		Total	\$ 114,607,781	\$ 0		\$ 0	\$ 94,219,056
Production - Iatan - Steam							
20	310.600	Land & Land Rights	\$ 122,418	\$ 0	82.2100	\$ 0 P-17	\$ 100,640
21	311.600	Structures & Improvements	4,029,970	0	82.2100	0 P-18	3,313,038
22	312.600	Boiler Plant Equipment	31,555,526	0	82.2100	0 P-19	25,941,798
23	312.500	Unit Train	0	0	82.2100	0 P-20	0
24	314.600	Turbogenerator Units	8,568,836	0	82.2100	0 P-21	7,044,440
25	315.600	Accessory Electric Equipment	3,693,869	0	82.2100	0 P-22	3,036,730
26	316.600	Miscellaneous Power Plant Equipment	933,060	0	82.2100	0 P-23	767,069
27		Total	\$ 48,903,679	\$ 0		\$ 0	\$ 40,203,715

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Production - Ozark Beach - Hydro							
28	330.300	Land & Land Rights	\$ 226,463	\$ 0	82.2100	\$ 0 P-24	\$ 186,175
29	331.300	Structures & Improvements	579,804	0	82.2100	0 P-25	476,657
30	332.300	Reservoirs, Dams, & Waterways	1,469,845	0	82.2100	0 P-26	1,208,360
31	333.300	Water Wheels, Turbines & Generators	1,635,106	0	82.2100	0 P-27	1,344,221
32	334.300	Accessory Electric Equipment	812,324	0	82.2100	0 P-28	667,812
33	335.300	Miscellaneous Power Plant Equipment	366,659	0	82.2100	0 P-29	301,430
34		Total	\$ 5,090,201	\$ 0		\$ 0	\$ 4,184,655
Production - Riverton - CT							
35	340.200	Land & Land Rights	\$ 0	\$ 0	82.2100	\$ 0 P-30	\$ 0
36	341.200	Structures & Improvements	193,357	0	82.2100	0 P-31	158,959
37	342.200	Fuel Holders, Producers, & Access.	87,123	0	82.2100	0 P-32	71,624
38	343.200	Prime Movers	10,161,539	0	82.2100	0 P-33	8,353,801
39	344.200	Generators	926,850	0	82.2100	0 P-34	761,963
40	345.200	Accessory Electric Equipment	315,835	0	82.2100	0 P-35	259,648
41	346.200	Miscellaneous Power Plant Equipment	93,475	0	82.2100	0 P-36	76,846
42		Total	\$ 11,778,179	\$ 0		\$ 0	\$ 9,682,841
Production - Energy Center - CT							
43	340.300	Land & Land Rights	\$ 163,097	\$ 0	82.2100	\$ 0 P-37	\$ 134,082
44	341.300	Structures & Improvements	2,549,878	0	82.2100	0 P-38	2,096,255
45	342.300	Fuel Holders, Producers, & Access.	1,277,739	0	82.2100	0 P-39	1,050,429
46	343.300	Prime Movers	26,283,586	0	82.2100	0 P-40	21,607,736
47	344.300	Generators	44,197,517	0	82.2100	0 P-41	36,334,779
48	345.300	Accessory Electric Equipment	2,615,122	0	82.2100	0 P-42	2,149,892
49	346.300	Miscellaneous Power Plant Equipment	13,640,619	0	82.2100	0 P-43	11,213,953
50		Total	\$ 90,727,558	\$ 0		\$ 0	\$ 74,587,126

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Production - State Line - CT							
51	340.800	Land & Land Rights	\$ 288,554	\$ 0	82.2100	\$ 0	P-44 \$ 237,220
52	341.800	Structures & Improvements	4,133,564	0	82.2100	0	P-45 3,398,203
53	342.800	Fuel Holders, Producers, & Access.	3,380,803	0	82.2100	0	P-46 2,779,358
54	343.800	Prime Movers	40,375,822	0	82.2100	0	P-47 33,192,963
55	344.800	Generators	11,268,284	0	82.2100	0	P-48 9,263,656
56	345.800	Accessory Electric Equipment	3,710,093	0	82.2100	0	P-49 3,050,067
57	346.800	Miscellaneous Power Plant Equipment	183,047	0	82.2100	0	P-50 150,483
58	Total		\$ 63,340,167	\$ 0		\$ 0	\$ 52,071,950
Production - State Line - CC							
59	341.100	Structures & Improvements	\$ 7,017,643	\$ 0	82.2100	\$ 0	P-51 \$ 5,769,204
60	342.100	Fuel Holders, Producers, & Access.	7,971,760	0	82.2100	0	P-52 6,553,584
61	343.100	Prime Movers	85,091,482	0	82.2100	0	P-53 69,953,707
62	344.100	Generators	23,328,589	0	82.2100	0	P-54 19,178,433
63	345.100	Accessory Electric Equipment	7,782,697	0	82.2100	0	P-55 6,398,155
64	346.100	Miscellaneous Power Plant Equipment	101,781	0	82.2100	0	P-56 83,674
65	Total		\$ 131,293,952	\$ 0		\$ 0	\$ 107,936,757
Transmission Plant							
66	350.000	Land & Land Rights	\$ 8,698,254	\$ 0	82.2100	\$ 0	P-57 \$ 7,150,835
67	352.000	Structures & Improvements	2,334,542	0	82.2100	0	P-58 1,919,227
68	352.100	Structures & Improvements - Iatan	23,013	0	82.2100	0	P-59 18,919
69	353.000	Station Equipment	81,219,139	0	82.2100	0	P-60 66,770,254
70	353.100	Station Equipment - Iatan	768,219	0	82.2100	0	P-61 631,553
71	354.000	Towers & Fixtures	777,080	0	82.2100	0	P-62 638,837
72	355.000	Poles & Fixtures	29,569,737	0	82.2100	0	P-63 24,309,281
73	356.000	Overhead Conductors & Devices	52,862,751	0	82.2100	0	P-64 43,458,468
74	Total		\$ 176,252,735	\$ 0		\$ 0	\$ 144,897,374

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Distribution Plant							
75	360.000	Land & Land Rights	\$ 1,628,613	\$ 0	89.3447	\$ 0 P-65	\$ 1,455,079
76	361.000	Structures & Improvements	8,990,714	0	89.3447	0 P-66	8,032,726
77	362.000	Station Equipment	64,131,289	0	89.3447	0 P-67	57,297,908
78	364.000	Poles, Towers, & Fixtures	103,487,544	0	89.3447	0 P-68	92,460,636
79	365.000	Overhead Conductors & Devices	112,897,496	0	89.3447	0 P-69	100,867,929
80	366.000	Underground Conduit	18,807,411	0	89.3447	0 P-70	16,803,425
81	367.000	Underground Conductors & Devices	42,007,451	0	89.3447	0 P-71	37,531,431
82	368.000	Line Transformers	74,303,522	0	89.3447	0 P-72	66,386,259
83	369.000	Services	53,064,579	0	89.3447	0 P-73	47,410,389
84	370.000	Meters	16,697,424	0	89.3447	0 P-74	14,918,263
85	371.000	Installation On Customers' Premises	13,463,532	0	89.3447	0 P-75	12,028,952
86	373.000	Street Lighting & Signal Systems	11,542,780	0	89.3447	0 P-76	10,312,862
87		Total	\$ 521,022,355	\$ 0		\$ 0	\$ 465,505,859
General Plant							
88	389.000	Land & Land Rights	\$ 679,466	\$ 0	76.6700	\$ 0 P-77	\$ 520,947
89	390.000	Structures & Improvements	9,216,611	0	76.6700	0 P-78	7,066,376
90	391.000	Office Furniture & Equipment	3,616,790	0	76.6700	0 P-79	2,772,993
91	391.100	Computer Equipment	11,563,858	0	76.6700	0 P-80	8,866,010
92	392.000	Transportation Equipment	6,673,037	0	76.6700	0 P-81	5,116,217
93	393.000	Stores Equipment	348,132	0	76.6700	0 P-82	266,913
94	394.000	Tools, Shop, & Garage Equipment	3,398,469	0	76.6700	0 P-83	2,605,606
95	395.000	Laboratory Equipment	937,789	0	76.6700	0 P-84	719,003
96	396.000	Power Operated Equipment	9,761,203	0	76.6700	0 P-85	7,483,914
97	397.000	Communication Equipment	8,376,291	0	76.6700	0 P-86	6,422,102
98	398.000	Miscellaneous Equipment	272,049	0	76.6700	0 P-87	208,580
99		Total	\$ 54,843,695	\$ 0		\$ 0	\$ 42,048,661
100		Total Plant In Service	\$1,270,632,134	\$ 0		\$ 0	\$1,079,002,504

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Total Plant

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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 25,534	0.0000	\$ 0
2	302.000	Franchises & Consents	920,904	0.0000	0
3	303.000	Miscellaneous Intangible Plant	6,841,605	0.0000	0
4		Total	\$ 7,788,043		\$ 0
Production - Riverton - Steam					
5	310.200	Land & Land Rights	\$ 326,970	0.0000	\$ 0
6	311.200	Structures & Improvements	8,945,975	1.0500	93,933
7	312.200	Boiler Plant Equipment	19,248,381	1.8600	358,020
8	314.200	Turbogenerator Units	5,355,199	1.5900	85,148
9	315.200	Accessory Electric Equipment	1,068,629	0.0000	0
10	316.200	Miscellaneous Power Plant Equipment	931,313	1.9600	18,254
11		Total	\$ 35,876,467		\$ 555,355
Production - Asbury - Steam					
12	310.000	Land & Land Rights	\$ 318,602	0.0000	\$ 0
13	311.300	Structures & Improvements	7,665,257	1.0600	81,252
14	312.300	Boiler Plant Equipment	60,563,540	1.8700	1,132,538
15	312.700	Unit Train	4,587,561	0.0000	0
16	314.300	Tubogeneraator Units	17,637,028	1.6000	282,192
17	315.300	Accessory Electric Equipment	1,948,264	1.7900	34,874
18	316.300	Miscellaneous Power Plant Equipment	1,498,804	1.9500	29,227
19		Total	\$ 94,219,056		\$ 1,560,083
Production - Iatan - Steam					
20	310.600	Land & Land Rights	\$ 100,640	0.0000	\$ 0
21	311.600	Structures & Improvements	3,313,038	1.0600	35,118
22	312.600	Boiler Plant Equipment	25,941,798	1.8900	490,300
23	312.500	Unit Train	0	0.0000	0
24	314.600	Turbogenerator Units	7,044,440	1.6200	114,120
25	315.600	Accessory Electric Equipment	3,036,730	1.8100	54,965
26	316.600	Miscellaneous Power Plant Equipment	767,069	1.9500	14,958
27		Total	\$ 40,203,715		\$ 709,461

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Production - Ozark Beach - Hydro					
28	330.300	Land & Land Rights	\$ 186,175	0.0000	\$ 0
29	331.300	Structures & Improvements	476,657	1.6600	7,913
30	332.300	Reservoirs, Dams, & Waterways	1,208,360	1.6700	20,180
31	333.300	Water Wheels, Turbines & Generators	1,344,221	1.4700	19,760
32	334.300	Accessory Electric Equipment	667,812	1.4400	9,616
33	335.300	Miscellaneous Power Plant Equipment	301,430	2.4400	7,355
34		Total	\$ 4,184,655		\$ 64,824
Production - Riverton - CT					
35	340.200	Land & Land Rights	\$ 0	0.0000	\$ 0
36	341.200	Structures & Improvements	158,959	1.8200	2,893
37	342.200	Fuel Holders, Producers, & Access.	71,624	3.8500	2,758
38	343.200	Prime Movers	8,353,801	1.9200	160,393
39	344.200	Generators	761,963	1.8200	13,868
40	345.200	Accessory Electric Equipment	259,648	3.5700	9,269
41	346.200	Miscellaneous Power Plant Equipment	76,846	4.0000	3,074
42		Total	\$ 9,682,841		\$ 192,255
Production - Energy Center - CT					
43	340.300	Land & Land Rights	\$ 134,082	0.0000	\$ 0
44	341.300	Structures & Improvements	2,096,255	1.8200	38,152
45	342.300	Fuel Holders, Producers, & Access.	1,050,429	0.0000	0
46	343.300	Prime Movers	21,607,736	1.9200	414,869
47	344.300	Generators	36,334,779	1.8200	661,293
48	345.300	Accessory Electric Equipment	2,149,892	3.5700	76,751
49	346.300	Miscellaneous Power Plant Equipment	11,213,953	4.0000	448,558
50		Total	\$ 74,587,126		\$ 1,639,623

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
	(A)		(B)	(C)	(D)
Production - State Line - CT					
51	340.800	Land & Land Rights	\$ 237,220	0.0000	\$ 0
52	341.800	Structures & Improvements	3,398,203	1.8200	61,847
53	342.800	Fuel Holders, Producers, & Access.	2,779,358	3.8500	107,005
54	343.800	Prime Movers	33,192,963	1.9300	640,624
55	344.800	Generators	9,263,656	1.8200	168,599
56	345.800	Accessory Electric Equipment	3,050,067	3.5700	108,887
57	346.800	Miscellaneous Power Plant Equipment	150,483	4.0000	6,019
58		Total	\$ 52,071,950		\$ 1,092,981
Production - State Line - CC					
59	341.100	Structures & Improvements	\$ 5,769,204	2.8600	\$ 164,999
60	342.100	Fuel Holders, Producers, & Access.	6,553,584	2.8600	187,433
61	343.100	Prime Movers	69,953,707	2.8600	2,000,676
62	344.100	Generators	19,178,433	2.8600	548,503
63	345.100	Accessory Electric Equipment	6,398,155	2.8600	182,987
64	346.100	Miscellaneous Power Plant Equipment	83,674	2.8500	2,385
65		Total	\$ 107,936,757		\$ 3,086,983
Transmission Plant					
66	350.000	Land & Land Rights	\$ 7,150,835	0.0000	\$ 0
67	352.000	Structures & Improvements	1,919,227	2.0900	40,112
68	352.100	Structures & Improvements - Iatan	18,919	2.0900	395
69	353.000	Station Equipment	66,770,254	2.2000	1,468,946
70	353.100	Station Equipment - Iatan	631,553	2.2000	13,894
71	354.000	Towers & Fixtures	638,837	1.9200	12,266
72	355.000	Poles & Fixtures	24,309,281	3.3300	809,499
73	356.000	Overhead Conductors & Devices	43,458,468	2.1500	934,357
74		Total	\$ 144,897,374		\$ 3,279,469

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Distribution Plant					
75	360.000	Land & Land Rights	\$ 1,455,079	0.0000	\$ 0
76	361.000	Structures & Improvements	8,032,726	2.0800	167,081
77	362.000	Station Equipment	57,297,908	1.8900	1,082,930
78	364.000	Poles, Towers & Fixtures	92,460,636	4.3500	4,022,038
79	365.000	Overhead Conductors & Devices	100,867,929	3.7700	3,802,721
80	366.000	Underground Conduit	16,803,425	3.9200	658,694
81	367.000	Underground Conductors & Devices	37,531,431	3.5900	1,347,378
82	368.000	Line Transformers	66,386,259	2.7800	1,845,538
83	369.000	Services	47,410,389	5.0000	2,370,519
84	370.000	Meters	14,918,263	2.2700	338,645
85	371.000	Installation On Customers' Premises	12,028,952	5.8000	697,679
86	373.000	Street Lighting & Signal Systems	10,312,862	3.1300	322,793
87		Total	\$ 465,505,859		\$ 16,656,016
General Plant					
88	389.000	Land & Land Rights	\$ 520,947	0.0000	\$ 0
89	390.000	Structures & Improvements	7,066,376	2.7500	194,325
90	391.000	Office Furniture & Equipment	2,772,993	5.0000	138,650
91	391.100	Computer Equipment	8,866,010	10.0000	886,601
92	392.000	Transportation Equipment	5,116,217	0.0000	0
93	393.000	Stores Equipment	266,913	3.1700	8,461
94	394.000	Tools, Shop, & Garage Equipment	2,605,606	4.5000	117,252
95	395.000	Laboratory Equipment	719,003	2.6300	18,910
96	396.000	Power Operated Equipment	7,483,914	0.0000	0
97	397.000	Communication Equipment	6,422,102	4.0000	256,884
98	398.000	Miscellaneous Equipment	208,580	4.5500	9,490
99		Total	\$ 42,048,661		\$ 1,630,573
*****					
100		Total Depreciation Expense	\$1,079,002,504		\$ 30,467,623
*****					

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Depreciation Reserve

Line No	Acct Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)
Intangible Plant						
1	301.000 Organization	\$ 0	\$ 0	85.3656	\$ 0 R-1	\$ 0
2	302.000 Franchises & Consents	0	0	85.3656	0 R-2	0
3	303.000 Miscellaneous Intangible Plant	0	0	85.3656	0 R-3	0
4	Total	\$ 0	\$ 0		\$ 0	\$ 0
Production - Riverton - Steam						
5	311.200 Structures & Improvements	\$ 3,585,402	\$ 0	82.2100	\$ 0 R-4	\$ 2,947,559
6	312.200 Boiler Plant Equipment	17,063,554	0	82.2100	0 R-5	14,027,948
7	314.200 Turbogenerator Units	6,483,978	0	82.2100	0 R-6	5,330,478
8	315.200 Accessory Electric Equipment	1,478,170	0	82.2100	0 R-7	1,215,204
9	316.200 Miscellaneous Power Plant Equipment	690,744	0	82.2100	0 R-8	567,861
10	Total	\$ 29,301,848	\$ 0		\$ 0	\$ 24,089,050
Production - Asbury - Steam						
11	311.300 Structures & Improvements	\$ 3,470,767	\$ 0	82.2100	\$ 0 R-9	\$ 2,853,318
12	312.300 Boiler Plant Equipment	20,375,696	0	82.2100	0 R-10	16,750,860
13	312.700 Unit Train	5,304,260	0	82.2100	0 R-11	4,360,632
14	314.300 Turbogenerator Units	8,696,857	0	82.2100	0 R-12	7,149,686
15	315.300 Accessory Electric Equipment	1,855,742	0	82.2100	0 R-13	1,525,605
16	316.300 Miscellaneous Power Plant Equipment	855,892	0	82.2100	0 R-14	703,629
17	Total	\$ 40,559,214	\$ 0		\$ 0	\$ 33,343,730
Production - Iatan - Steam						
18	311.600 Structures & Improvements	\$ 2,322,675	\$ 0	82.2100	\$ 0 R-15	\$ 1,909,471
19	312.600 Boiler Plant Equipment	24,914,694	0	82.2100	0 R-16	20,482,370
20	312.500 Unit Train	0	0	82.2100	0 R-17	0
21	314.600 Turbogenerator Units	5,288,132	0	82.2100	0 R-18	4,347,373
22	315.600 Accessory Electric Equipment	2,476,747	0	82.2100	0 R-19	2,036,134
23	316.600 Miscellaneous Power Plant Equipment	396,424	0	82.2100	0 R-20	325,900
24	Total	\$ 35,398,672	\$ 0		\$ 0	\$ 29,101,248

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)			(B)	(C)	(D)	(E)	(F)
Production - Ozark Beach - Hydro							
25	331.300	Structures & Improvements	\$ 234,492	\$ 0	82.2100	\$ 0 R-21	\$ 192,776
26	332.300	Reservoirs, Dams, & Waterways	1,336,279	0	82.2100	0 R-22	1,098,555
27	333.300	Water Wheels, Turbines & Generators	398,501	0	82.2100	0 R-23	327,608
28	334.300	Accessory Electric Equipment	182,310	0	82.2100	0 R-24	149,877
29	335.300	Miscellaneous Power Plant Equipment	152,714	0	82.2100	0 R-25	125,546
30		Total	\$ 2,304,296	\$ 0		\$ 0	\$ 1,894,362
Production - Riverton - CT							
31	341.200	Structures & Improvements	\$ 123,426	\$ 0	82.2100	\$ 0 R-26	\$ 101,469
32	342.200	Fuel Holders, Producers, & Access.	61,647	0	82.2100	0 R-27	50,680
33	343.200	Prime Movers	5,460,709	0	82.2100	0 R-28	4,489,249
34	344.200	Generators	599,948	0	82.2100	0 R-29	493,217
35	345.200	Accessory Electric Equipment	206,288	0	82.2100	0 R-30	169,589
36	346.200	Miscellaneous Power Plant Equipment	68,428	0	82.2100	0 R-31	56,255
37		Total	\$ 6,520,446	\$ 0		\$ 0	\$ 5,360,459
Production - Energy Center - CT							
38	341.300	Structures & Improvements	\$ 1,598,284	\$ 0	82.2100	\$ 0 R-32	\$ 1,313,949
39	342.300	Fuel Holders, Producers, & Access.	1,491,898	0	82.2100	0 R-33	1,226,489
40	343.300	Prime Movers	14,634,573	0	82.2100	0 R-34	12,031,082
41	344.300	Generators	5,729,967	0	82.2100	0 R-35	4,710,606
42	345.300	Accessory Electric Equipment	653,752	0	82.2100	0 R-36	537,450
43	346.300	Miscellaneous Power Plant Equipment	2,618,271	0	82.2100	0 R-37	2,152,481
44		Total	\$ 26,726,745	\$ 0		\$ 0	\$ 21,972,057
Production - State Line - CT							
45	341.800	Structures & Improvements	\$ 1,037,000	\$ 0	82.2100	\$ 0 R-38	\$ 852,518
46	342.800	Fuel Holders, Producers, & Access.	990,531	0	82.2100	0 R-39	814,316
47	343.800	Prime Movers	9,838,818	0	82.2100	0 R-40	8,088,492
48	344.800	Generators	2,927,358	0	82.2100	0 R-41	2,406,581
49	345.800	Accessory Electric Equipment	788,627	0	82.2100	0 R-42	648,330
50	346.800	Miscellaneous Power Plant Equipment	153,380	0	82.2100	0 R-43	126,094
51		Total	\$ 15,735,714	\$ 0		\$ 0	\$ 12,936,331

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Production - State Line - CC							
52	341.100	Structures & Improvements	\$ 898,361	\$ 0	82.2100	\$ 0 R-44	\$ 738,543
53	342.100	Fuel Holders, Producers, & Access..	1,064,590	0	82.2100	0 R-45	875,199
54	343.100	Prime Movers	11,313,415	0	82.2100	0 R-46	9,300,758
55	344.100	Generators	3,142,845	0	82.2100	0 R-47	2,583,733
56	345.100	Accessory Electric Equipment	1,048,990	0	82.2100	0 R-48	862,375
57	346.100	Miscellaneous Power Plant Equipment	8,427	0	82.2100	0 R-49	6,928
58		Total	\$ 17,476,628	\$ 0		\$ 0	\$ 14,367,536
Transmission Plant							
59	352.000	Structures & Improvements	\$ 911,985	\$ 0	82.2100	\$ 0 R-50	\$ 749,743
60	352.100	Structures & Improvements - Iatan	21,006	0	82.2100	0 R-51	17,269
61	353.000	Station Equipment	27,286,354	0	82.2100	0 R-52	22,432,112
62	353.100	Station Equipment - Iatan	396,528	0	82.2100	0 R-53	325,986
63	354.000	Towers & Fixtures	723,289	0	82.2100	0 R-54	594,616
64	355.000	Poles & Fixtures	11,662,690	0	82.2100	0 R-55	9,587,897
65	356.000	Overhead Conductors & Devices	14,217,169	0	82.2100	0 R-56	11,687,935
66		Total	\$ 55,219,021	\$ 0		\$ 0	\$ 45,395,558
Distribution Plant							
67	361.000	Structures & Improvements	\$ 3,203,077	\$ 0	89.7395	\$ 0 R-57	\$ 2,874,425
68	362.000	Station Equipment	23,973,879	0	89.7395	0 R-58	21,514,039
69	364.000	Poles, Towers & Fixtures	46,581,792	0	89.7395	0 R-59	41,802,267
70	365.000	Overhead Conductors & Devices	38,811,219	0	89.7395	0 R-60	34,828,994
71	366.000	Underground Conduit	6,330,517	0	89.7395	0 R-61	5,680,974
72	367.000	Underground Conductors & Devices	13,572,518	0	89.7395	0 R-62	12,179,910
73	368.000	Line Transformers	24,945,685	0	89.7395	0 R-63	22,386,133
74	369.000	Services	24,114,515	0	89.7395	0 R-64	21,640,245
75	370.000	Meters	5,876,252	0	89.7395	0 R-65	5,273,319
76	371.000	Installation On Customers' Premises	6,982,463	0	89.7395	0 R-66	6,266,027
77	373.000	Street Lighting & Signal Systems	4,390,078	0	89.7395	0 R-67	3,939,634
78		Total	\$ 198,781,995	\$ 0		\$ 0	\$ 178,385,967

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
79	390.000	Structures & Improvements	\$ 5,098,798	\$ 0	76.7700	\$ 0 R-68	\$ 3,914,347
80	391.000	Office Furniture & Equipment	1,690,808	0	76.7700	0 R-69	1,298,033
81	391.000	Computer Equipment	2,747,612	0	76.7700	0 R-70	2,109,342
82	392.000	Transportation Equipment	5,945,989	0	76.7700	0 R-71	4,564,736
83	393.000	Stores Equipment	251,745	0	76.7700	0 R-72	193,265
84	394.000	Tools, Shop, & Garage Equipment	1,692,052	0	76.7700	0 R-73	1,298,988
85	395.000	Laboratory Equipment	604,081	0	76.7700	0 R-74	463,753
86	396.000	Power Operated Equipment	5,817,451	0	76.7700	0 R-75	4,466,057
87	397.000	Communication Equipment	3,641,004	0	76.7700	0 R-76	2,795,199
88	398.000	Miscellaneous Equipment	93,634	0	76.7700	0 R-77	71,883
89		Total	\$ 27,583,174	\$ 0		\$ 0	\$ 21,175,603
*****							
90		Total Depreciation Reserve	\$ 455,607,753	\$ 0		\$ 0	\$ 388,021,901
*****							

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Depreciation Reserve

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Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
<b>Operation and Maintenance Expense</b>							
1	Cash Vouchers	\$ 22,605,381	41.4179	26.5213	14.8966	0.040813	\$ 922,593
2	Fuel - Coal	33,415,576	41.4179	29.2048	12.2131	0.033461	1,118,119
3	Fuel - Gas	61,673,889	41.4179	39.1081	2.3098	0.006328	390,272
4	Fuel - Oil	174,767	41.4179	57.6720	(16.2541)	(0.044532)	(7,783)
5	Purchased Power	47,207,307	41.4179	36.4470	4.9709	0.013619	642,916
6	Payroll Expense	25,101,553	41.4179	10.5000	30.9179	0.084707	2,126,277
7	Federal Income Tax Withheld	4,151,075	41.4179	11.5000	29.9179	0.081967	340,251
8	State Income Tax Withheld	1,253,748	41.4179	11.5000	29.9179	0.081967	102,766
9	FICA Tax Withheld	1,866,961	41.4179	11.5000	29.9179	0.081967	153,029
10	Medical Care Expense	6,084,414	41.4179	(12.2900)	53.7079	0.147145	895,291
11	Employee 401K	2,045,547	41.4179	11.5000	29.9179	0.081967	167,667
12	Employers 401K	586,183	41.4179	53.0435	(11.6256)	(0.031851)	(18,671)
13	Vacation Expense	114,079	41.4179	365.0000	(323.5821)	(0.886526)	(101,134)
14	Total Operation and Maintenance Expense	\$ 206,280,480					\$ 6,731,593
<b>Taxes</b>							
15	Employers FICA Tax	\$ 1,866,961	41.4179	11.5000	29.9179	0.081967	\$ 153,029
16	Federal Unemployment Tax	23,652	41.4179	75.1217	(33.7038)	(0.092339)	(2,184)
17	State Unemployment	32,550	41.4179	70.9517	(29.5338)	(0.080915)	(2,634)
18	Property Taxes	9,212,248	41.4179	182.5000	(141.0821)	(0.386526)	(3,560,773)
19	Gross Receipts Taxes	5,805,828	21.9279	20.5300	1.3979	0.003830	22,236
20	Sales & Use Taxes	6,416,076	21.9279	22.1911	(0.2632)	(0.000721)	(4,626)
21	Corporate Franchise	393,662	41.4179	(77.5000)	118.9179	0.325802	128,256
22	Total Taxes	\$ 23,750,977					\$ (3,266,696)
*****							
23	Total Cash Working Capital Req						\$ 3,464,897
*****							

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
Operating Revenues							
1		Revenues from System Sales	\$ 287,345,978	\$ 0	100.0000	\$ 76,692	S-1 \$ 287,422,670
2		System KWH Sales-Non Jurisdictional	6,074,248	0	0.0000	0	S-2 0
3		Sales for Resale - Off System	30,720,630	(16,268,638)	82.2100	0	S-3 11,880,983
4		Other Revenues	4,833,267	(12,387)	85.4760	0	S-4 4,120,695
5		Sales of Emission Credits	0	139,000	85.4746	0	S-5 118,810
6		Renewable Energy Credit	0	337,498	82.5600	0	S-100 278,638
7		Total	\$ 328,974,123	\$ (15,804,527)		\$ 76,692	\$ 303,821,796
Operation & Maintenance Expense							
8	500.000	Prod Oper Supr & Engineering	\$ 1,553,492	\$ 2,722	82.2100	\$ 0	S-6 \$ 1,279,364
9	501.000	Production Fuel Expense	33,291,460	801,694	82.5600	0	S-7 28,147,308
10	502.000	Production Purchased Power	1,589,960	21,945	82.5600	0	S-8 1,330,789
11	505.000	Production Electric Expesne	1,087,286	46,035	82.2100	0	S-9 931,703
12	506.000	Prod Miscl Steam Power Expense	817,070	(31,964)	82.2100	0	S-10 645,436
13	507.000	Production - Rents	2,483	7,896	82.2100	0	S-11 8,533
14	510.000	Prod - Maint Supr & Eng	440,014	22,710	82.5600	0	S-12 382,025
15	511.000	Production Maint of Structures	465,757	3,410	82.2100	0	S-13 385,702
16	512.000	Production Boiler Maintenance	3,728,277	122,954	82.5600	0	S-14 3,179,576
17	513.000	Production Maint of Electric Plant	1,692,751	(232,635)	82.5600	0	S-15 1,205,472
18	514.000	Prod Maint of Miscl Steam Plant	298,777	(3,181)	82.2100	0	S-16 243,009
19	535.000	Prod Hydraulic Pwr Oper Suprv & Eng	47,489	(496)	82.2100	0	S-17 38,633
20	536.000	Production Water for Power Hydro	25,936	0	82.2100	0	S-18 21,322
21	537.000	Production Other Hydraulic Expense	19,088	(17)	82.2100	0	S-19 15,678
22	538.000	Prod Hydraulic Electric Expense	25,273	(259)	82.2100	0	S-20 20,564
23	539.000	Prod Miscl Hydraulic Generation Exp	286,577	(1,536)	82.2100	0	S-21 234,332
24	540.000	Production Hydraulic Rent Expense	0	0	82.2100	0	0
25	541.000	Prod Hydraulic Maint Suprv & Eng	50,343	(528)	82.2100	0	S-22 40,953
26	542.000	Prod Hydraulic Maint of Structures	20,102	(150)	82.2100	0	S-23 16,403
27	543.000	Prod Maint Reservoirs, Dam & Wtrwy	16,910	(180)	82.2100	0	S-24 13,754
28	544.000	Prod Hydraulic Maint of Elect Plant	66,701	(604)	82.2100	0	S-25 54,338
29	545.000	Prod Maint of Miscl Hydraulic Plant	12,398	(144)	82.2100	0	S-26 10,074
30	546.000	Prod Combustion Turb Oper Suprv Eng	345,296	(4,923)	82.2100	0	S-27 279,821
31	547.000	Production Combustion Turbine Fuel	79,463,789	1,903,393	82.5600	0	S-28 67,176,745
32	548.000	Prod Comb Turb Generation Exp	1,327,605	(10,604)	82.2100	0	S-29 1,082,707
33	549.000	Prod Miscl Power Generation Exp	811,226	(2,734)	82.2100	0	S-30 664,661
34	566.000	Misc Transmission Expense	110,385	(904)	82.2100	0	S-31 90,004
35	551.000	Prod Combust Turb Maint Suprv & Eng	331,466	(4,400)	82.2100	0	S-32 268,881
36	552.000	Prod Comb Turb Maint of Structures	139,104	(1,180)	82.2100	0	S-33 113,387

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)			(B)	(C)	(D)	(E)	(F)
37	553.000	Prod Maint of Gen & Electric Plant	3,680,034	81,673	82.2100	0 S-34	3,092,499
38	554.000	Prod Maint Misl Other Gen Power Plt	325,671	(2,983)	82.2100	0 S-35	265,282
39	555.000	Purchased Power	52,719,928	4,459,465	82.5600	0 S-36	47,207,307
40	556.000	Oth Pwr Supply Syst Contr Load Disp	1,396,929	(8,061)	82.2100	0 S-37	1,141,788
41	557.000	Purch Power Other Power Supply Exp	216,737	20,410	82.2100	0 S-38	194,959
42	560.000	Transmission Oper Suprv & Engineer	227,293	(1,444)	82.2100	0 S-39	185,670
43	561.000	Transmission Load Dispatching	467,989	(4,083)	82.2100	0 S-40	381,377
44	562.000	Transmission Station Expense	142,669	(1,282)	82.2100	0 S-41	116,234
45	563.000	Transmission Overhead Line Expense	76,858	(679)	82.2100	0 S-42	62,627
46	565.000	Transmission Electricity by Others	1,386,141	0	82.2100	0 S-43	1,139,547
47	567.000	Transmission Rents	237,909	(237,703)	82.2100	0 S-44	169
48	568.000	Trans & Distr Engineer Maint Suprv	48,206	(348)	82.2100	0 S-45	39,344
49	569.000	Transmission Maint of Structures	3,008	(20)	82.2100	0 S-46	2,456
50	570.000	Transmission Maint of Station Equip	516,156	134,466	82.2100	0 S-47	534,876
51	571.000	Transmission Maint of Overhead Line	1,022,920	70,169	82.2100	0 S-48	898,628
52	580.000	Distribution Oper Suprv & Engineer	629,547	(5,407)	89.3447	0 S-49	557,636
53	582.000	Distribution Substation Operations	451,751	(3,639)	89.3447	0 S-50	400,364
54	583.000	Distribution Overhead Line Expense	1,077,691	(8,213)	89.3447	0 S-51	955,522
55	584.000	Distribution Underground Line Exp	486,595	(3,716)	89.3447	0 S-52	431,427
56	585.000	Distr Street Light Signal Sys Exp	69,828	(251)	89.3447	0 S-53	62,163
57	586.000	Distribution Meter Expense	1,834,910	(15,123)	89.3447	0 S-54	1,625,883
58	587.000	Distribution Cust Installation Exp	78,790	(1,145)	89.3447	0 S-55	69,372
59	588.000	Distribution Miscellaneous Expense	775,428	(4,341)	89.3447	0 S-56	688,925
60	589.000	Distribution Rents Expense	1,860	0	89.3447	0 S-57	1,662
61	590.000	Distribution Maint Suprv & Engineer	159,699	(1,756)	89.3447	0 S-58	141,114
62	591.000	Distribution Maint of Structures	36,893	(25)	89.3447	0 S-59	32,940
63	592.000	Distribution Maint of Station Equip	913,572	(4,109)	89.3447	0 S-60	812,557
64	593.000	Distribution Maint of Overhead Line	4,887,244	223,161	89.3447	0 S-61	4,565,876
65	594.000	Distrib Maint of Underground Lines	524,224	(3,061)	89.3447	0 S-62	465,632
66	595.000	Distr Maint of Line Transformers	126,980	(1,173)	89.3447	0 S-63	112,402
67	596.000	Distr Maint of St Light Sig Sys Exp	212,943	(1,141)	89.3447	0 S-64	189,234
68	597.000	Distribution Maintenance of Meters	201,549	(1,951)	89.3447	0 S-65	178,330
69	598.000	Distr Maint of Miscellaneous Plant	131,838	(509)	89.3447	0 S-66	117,336
70	901.000	Customer Accounts Supervision	405,319	(3,545)	87.7439	0 S-67	352,532
71	902.000	Customer Accounts Read Meters	1,214,138	(11,006)	87.7439	0 S-68	1,055,675
72	903.000	Customer Accounts Records & Collect	3,859,128	408,574	87.7439	0 S-69	3,744,648
73	904.000	Customer Accounts Uncollectible Acc	1,807,444	0	87.7439	0 S-70	1,585,922
74	905.000	Customer Accounts Miscellaneous Exp	333,672	(292)	87.7439	0 S-71	292,521
75	907.000	Customer Service Supervision	300,099	(2,600)	87.7439	0 S-72	261,037
76	908.000	Customer Service Assistance Expense	693,020	(7,644)	87.7439	0 S-73	601,376
77	909.000	Cust Serv Inform & Instruct Adv Exp	84,695	(68,948)	87.7439	0 S-74	13,817

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)			(B)	(C)	(D)	(E)	(F)
78	910.000	Customer Serv & Public Infor Clear	4,445	0	87.7439	0 S-75	3,900
79	911.000	Sales Supervision Expense	2,190	(620)	86.3907	0 S-76	1,356
80	912.000	Demonstration & Selling Expense	310,755	(8,177)	86.3907	0 S-77	261,399
81	916.000	Miscellaneous Sales Expense	411	(5)	86.3907	0 S-78	351
82	920.000	Administrative & General Salaries	5,851,311	(50,461)	74.5400	0 S-79	4,323,954
83	921.000	Admin & Gen. Office Supply Expense	2,143,636	(67,746)	74.5400	0 S-80	1,547,368
84	922.000	Admin & Gen. Exp Transfer - Credit	(1,216,112)	(2,197)	74.5400	0 S-81	(908,128)
85	923.000	Admin & Gen Outside Services Empl	1,797,133	(359)	74.5400	0 S-82	1,339,315
86	924.000	Property Insurance	1,630,249	(3,403)	82.8900	0 S-83	1,348,493
87	925.000	Injuries & Damages Insurance Exp	932,618	26,301	82.8900	0 S-84	794,848
88	926.000	Employee Pensions & Benefits	13,453,772	1,702,437	82.8900	0 S-85	12,562,982
89	927.000	Franchise Requirements	0	0	82.8900	0 S-86	0
90	928.000	Regulatory Commission Expense	887,810	0	100.0000	(184,021) S-87	703,789
91	929.000	Duplicate Charges Credit	(151,570)	0	74.5400	0 S-88	(112,980)
92	930.000	Admin & General Miscellaneous Exp	2,036,415	(65,812)	82.8900	6,065 S-89	1,639,498
93	931.000	Admin & General Rents Expense	51,534	0	74.5400	0 S-90	38,413
94	935.000	Admin & Gen Maint of General Plant	371,388	(1,007)	74.5400	0 S-91	276,082
95		Total	\$ 239,940,305	\$ 9,156,991		\$ (177,956)	\$ 206,280,480
Depreciation Expense							
96	403.000	Depreciation Expense	\$ 30,455,533	\$ 0	85.1368	\$ 4,538,757 S-92	\$ 30,467,623
97		Depreciation Expense - Other	0	0	85.1368	0 S-93	0
98		Total	\$ 30,455,533	\$ 0		\$ 4,538,757	\$ 30,467,623
Other Operating Expenses							
99		Net Cost of Removal/Salvage	\$ 0	\$ 0	83.4657	\$ 0	\$ 0
100	404.000	Amortization Expense	775,444	1,706,804	85.2848	0 S-94	2,116,980
101	408.000	Taxes Other Than Income Taxes	19,257,626	357,028	86.9040	(5,805,828) S-95	11,240,091
102		Total	\$ 20,033,070	\$ 2,063,832		\$ (5,805,828)	\$ 13,357,071
103		Total Operating Expenses	\$ 290,428,908	\$ 11,220,823		\$ (1,445,027)	\$ 250,105,174
104		Net Income Before Taxes	\$ 38,545,215	\$ (27,025,350)		\$ 1,521,719	\$ 53,716,622

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IBC T.

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
(A)		(B)	(C)	(D)	(E)	(F)	
<b>Current Income Taxes</b>							
105	409.000	Current Income Taxes	\$ 7,913,279	\$ 0	84.7084	\$ 2,463,543	S-96 \$ 9,166,755
106		Total	\$ 7,913,279	\$ 0		\$ 2,463,543	\$ 9,166,755
<b>Deferred Income Taxes</b>							
107	410.000	Deferred Tax Depreciation - Excess	\$ 14,692,132	\$ 0	100.0000	\$ (12,386,626)	S-97 \$ 2,305,506
108		Deferred Tax Depr. Excess - Adjusted	945,721	0	85.2848	0	806,556
109	411.000	Amortization of Deferred Income Tax	(408,071)	0	85.2848	0	S-98 (348,023)
110	411.411	Amortization of Deferred ITC	(537,650)	0	85.2848	0	S-99 (458,534)
111		Total	\$ 14,692,132	\$ 0		\$ (12,386,626)	\$ 2,305,505
*****							
112		Total Income Taxes	\$ 22,605,411	\$ 0		\$ (9,923,083)	\$ 11,472,260
*****							
*****							
113		Net Operating Income	\$ 15,939,804	\$ (27,025,350)		\$ 11,444,802	\$ 42,244,362
*****							

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Revenues from System Sales	S-1	\$ 76,692
*****		
1. To eliminate unbilled revenue from adjusted revenue level. (Eaves)		\$ 938,275
2. To adjust test year revenues to reflect Staff's annualization of customer growth. (Eaves)		\$ 6,702,540
3. To reflect the elimination of the IEC revenues from test year. (Eaves)		\$ (6,305,092)
4. To eliminate city franchise tax revenue amounts to reflect Staff's annualized level. (Eaves)		\$ (5,805,828)
5. To adjust test year revenue to reflect Staff's annualization of rate increase on 3/27/05. (Wells)		\$ 6,758,571
6. To adjust test year revenue to reflect Staff's normalization of revenue for weather. (Wells/Lange)		\$ (3,498,117)
7. To adjust test year revenue to reflect Staff's adjustment of test year to 365 days. (Wells/Lange)		\$ (439,755)
8. To adjust test year revenue to reflect Staff's annualization of large customers. (Wells)		\$ 1,574,809
9. To adjust test year revenue to recognize imputed special interruptible credit for Praxair. (Wells)		\$ 131,538

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
10. To adjust test year revenue to recognize additional revenue resulting from excess facilities. (Wells)		\$ 19,751
*****		
Sales for Resale - Off System	S-3	\$ (16,268,638)
*****		
1. To normalize off-system sales. (Fischer)		\$ (16,268,638)
*****		
Other Revenues	S-4	\$ (12,387)
*****		
1. To adjust test year revenue to reflect Staff's elimination of water revenue. (Eaves)		\$ (12,387)
*****		
Sales of Emission Credits	S-5	\$ 139,000
*****		
1. To add proceeds from the sale of emission credits. (Eaves)		\$ 139,000
*****		
Prod Oper Supr & Engineering	S-6	\$ 2,722
*****		
1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		\$ 11,552
2. To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		\$ (188)
3. To adjust test year payroll to reflect Staff's annualized level. (McMellen)		\$ (10,871)

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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4. To adjust test year expense to reflect Staff's annualized level of injuries and damages, and workman's compensation. (Mapeka)	\$	2,229
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\*\*\*\*\*  
Production Fuel Expense S-7 \$ 801,694  
\*\*\*\*\*

1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$	4,910
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2. To adjust test year payroll to reflect Staff's annualized level. (McMellen)	\$	(658)
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3. To adjust test year variable production fuel cost to reflect Staff's annualized level. (Fischer)	\$	797,442
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\*\*\*\*\*  
Production Purchased Power S-8 \$ 21,945  
\*\*\*\*\*

1. To adjust test year maintenance expense associated with Iatan plant to reflect a 6-year average of costs. (Boateng)	\$	34,252
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2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$	(12,307)
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\*\*\*\*\*  
Production Electric Expenses S-9 \$ 46,035  
\*\*\*\*\*

1. To adjust test year maintenance expense associated with Iatan plant to reflect a 6-year average of costs. (Boateng)	\$	53,486
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The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (7,451)	
*****		
Prod Miscl Steam Power Expense S-10	\$ (31,964)	
*****		
1. To adjust test year maintenance expense associated with Iatan plant to reflect a 6-year average of costs. (Boateng)	\$ (28,970)	
2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (2,994)	
*****		
Production - Rents S-11	\$ 7,896	
*****		
1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$ 7,896	
*****		
Prod - Maint Supr & Eng S-12	\$ 22,710	
*****		
1. To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)	\$ 4	
2. To adjust test year maintenance expense associated with the Riverton Plant to reflect a 5-year average of costs. (Boateng)	\$ 4,131	
3. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$ 22,363	

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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4. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (3,788)	
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\*\*\*\*\*  
Production Maint of Structures S-13 \$ 3,410  
\*\*\*\*\*

1. To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)	\$ (2,426)	
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2. To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs. (Boateng)	\$ 5,967	
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3. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$ 2,478	
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4. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (2,609)	
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\*\*\*\*\*  
Production Boiler Maintenance S-14 \$ 122,954  
\*\*\*\*\*

1. To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)	\$ 227,722	
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2. To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs. (Boateng)	\$ (102,930)	
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3. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$ 11,040	
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## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (12,878)	
*****		
Production Maint of Electric Plant S-15	\$ (232,635)	
*****		
1. To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)	\$ (45,247)	
2. To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs. (Boateng)	\$ (152,384)	
3. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$ (31,575)	
4. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (3,429)	
*****		
Prod Maint of Miscl Steam Plant S-16	\$ (3,181)	
*****		
1. To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)	\$ (2,373)	
2. To adjust test year maintenance expense associated with Riverton plant to reflect a 5-year average of costs. (Boateng)	\$ (3,479)	
3. To adjust test year maintenance expense associated with Iatan plant to reflect a 6-year average of costs. (Boateng)	\$ 5,151	

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
4. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (2,480)	
*****		
Prod Hydraulic Pwr Oper Suprv & Eng S-17	\$ (496)	
*****		
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (496)	
*****		
Production Other Hydraulic Expense S-19	\$ (17)	
*****		
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (17)	
*****		
Prod Hydraulic Electric Expense S-20	\$ (259)	
*****		
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (259)	
*****		
Prod Miscel Hydraulic Generation Exp S-21	\$ (1,536)	
*****		
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (1,536)	

The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Prod Hydraulic Maint Suprv & Eng	S-22	\$	(528)
*****			
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$	(528)
*****			
Prod Hydraulic Maint of Structures	S-23	\$	(150)
*****			
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$	(150)
*****			
Prod Maint Reservoirs, Dam & Wtrwy	S-24	\$	(180)
*****			
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$	(180)
*****			
Prod Hydraulic Maint of Elect Plant	S-25	\$	(604)
*****			
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$	(499)
2. To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Boateng)		\$	(105)





The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Prod Maint of Gen & Electric Plant	S-34	\$ 81,673
*****		

- |  |    |           |
|--|----|-----------|
| 1. To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs.<br>(Boateng)                               | \$ | 41,591    |
| 2. To adjust test year payroll expense to reflect Staff's annualized level.<br>(McMellen)  | \$ | (5,692)   |
| 3. To recognize amortization of Energy Center 1 and 2 plant maintenance.<br>(McMellen)   | \$ | 151,484   |
| 4. To adjust test year maintenance expense to reflect actual costs associated with Empire's contract with Siemens Westinghouse Power Corporation.<br>(Boateng) | \$ | (105,710) |

***** Prod Maint Misl Other Gen Power Plt	S-35	\$ (2,983)
*****		

- |   |    |         |
|---|----|---------|
| 1. To adjust test year payroll expense to reflect Staff's annualized level.<br>(McMellen) | \$ | (2,983) |
|---|----|---------|

***** Purchased Power	S-36	\$ 4,459,465
*****		

- |   |    |           |
|---|----|-----------|
| 1.  |    |           |
| 2. To adjust test year expense to reflect Staff's annualization of purchased power for energy charges (variable production).<br>(Fischer) | \$ | 4,459,465 |

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Oth Pwr Supply Syst Contr Load Disp	S-37	\$ (8,061)
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1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$	(8,061)
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Purch Power Other Power Supply Exp	S-38	\$ 20,410
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1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$	20,410
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Transmission Oper Suprv & Engineer	S-39	\$ (1,444)
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1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$	53
2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$	(1,485)
3. To adjust test year expense to reflect Staff's disallowance of costs associated with promotional giveaways. (Boateng)	\$	(12)

Transmission Load Dispatching	S-40	\$ (4,083)
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1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$	35
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The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (4,118)	
*****		
Transmission Station Expense S-41	\$ (1,282)	
*****		
1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$ (12)	
2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (1,270)	
*****		
Transmission Overhead Line Expense S-42	\$ (679)	
*****		
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (679)	
*****		
Transmission Rents S-44	\$ (237,703)	
*****		
1. To adjust test year expense to reflect Staff's elimination of Flint Creek billing expense. (Boateng)	\$ (237,703)	
*****		
Trans & Distr Engineer Maint Suprv S-45	\$ (348)	
*****		
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (348)	

The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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***** Transmission Maint of Structures S-46	\$	(20)
*****		

1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$	(20)
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***** Transmission Maint of Station Equip S-47	\$	134,466
*****		

1. To adjust test year maintenance expense associated with the Asbury plant to reflect a 5-year average of costs. (Boateng)	\$	132,152
2. To adjust test year maintenance expense associated with the Riverton plant to reflect a 5-year average of costs. (Boateng)	\$	(1,871)
3. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)	\$	6,965
4. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$	(2,780)

***** Transmission Maint of Overhead Line S-48	\$	70,169
*****		

1. To adjust test year tree trimming expense for Transmission Feeders to to reflect Staff's annualized level. (Harrison)	\$	71,324
2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$	(1,155)



The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj. No	Description	Total Co Adjustment	Mo Juris Adjustment
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\*\*\*\*\*

	Distribution Underground Line Exp	S-52	\$ (3,716)
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\*\*\*\*\*

1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$ (3,716)
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\*\*\*\*\*

	Distr Street Light Signal Sys Exp	S-53	\$ (251)
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\*\*\*\*\*

1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$ (251)
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\*\*\*\*\*

	Distribution Meter Expense	S-54	\$ (15,123)
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\*\*\*\*\*

1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$ (15,123)
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\*\*\*\*\*

	Distribution Cust Installation Exp	S-55	\$ (1,145)
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\*\*\*\*\*

1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$ (1,145)
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\*\*\*\*\*

	Distribution Miscellaneous Expense	S-56	\$ (4,341)
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\*\*\*\*\*

1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		\$ (1,045)
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The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (3,160)	
3.	To adjust test year expense to reflect Staff's elimination of cost associated with promotional giveaways. (Boateng)	\$ (136)	
*****			
	Distribution Rents Expense S-57		
*****			
1.	To adjust test year payroll expense to reflect Staff's annualized level.		
*****			
	Distribution Maint Suprv & Engineer S-58	\$ (1,756)	
*****			
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)	\$ (274)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (1,482)	
*****			
	Distribution Maint of Structures S-59	\$ (25)	
*****			
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (25)	



The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
*****			
	Distr Maint of Line Transformers S-63	\$ (1,173)	
*****			
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (1,173)	
*****			
	Distr Maint of St Light Sig Sys Exp S-64	\$ (1,141)	
*****			
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (1,141)	
*****			
	Distribution Maintenance of Meters S-65	\$ (1,951)	
*****			
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (1,951)	
*****			
	Distr Maint of Miscellaneous Plant S-66	\$ (509)	
*****			
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (509)	
*****			
	Customer Accounts Supervision S-67	\$ (3,545)	
*****			
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (3,418)	

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year expense to reflect Staff's elimination of cost associated with promotional giveaways. (Boateng)	\$	(127)
*****		
Customer Accounts Read Meters	S-68	\$ (11,006)
*****		
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$	(11,006)
*****		
Customer Accounts Records & Collect	S-69	\$ 408,574
*****		
1. To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)	\$	(400)
2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$	(18,269)
3. To adjust test year customer deposits interest expense to reflect Staff's annualized level. (Mapeka)	\$	542,569
4. To adjust test year postage to reflect Staff's annualized level. (Mapeka)	\$	40,819
5. To include in the cost of service for postage for increase in customer growth. (Mapeka)	\$	15,603
6. To adjust test year injuries and damages expense to reflect Staff's annualized level. (Mapeka)	\$	3,292

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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7. To adjust test year expense to reflect Staff's annualization of banking fees. (Boateng)	\$ (175,040)	
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\*\*\*\*\*

Customer Accounts Miscellaneous Exp S-71	\$ (292)	
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\*\*\*\*\*

1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (277)	
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2. To adjust test year expense to reflect Staff's elimination of cost associated with promotional giveaways. (Boateng)	\$ (15)	
---	---------	--

\*\*\*\*\*

Customer Service Supervision S-72	\$ (2,600)	
-----------------------------------	------------	--

\*\*\*\*\*

1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (2,570)	
---	------------	--

2. To adjust test year expense to reflect Staff's elimination of expense associated with promotional giveaways. (Boateng)	\$ (30)	
--	---------	--

\*\*\*\*\*

Customer Service Assistance Expense S-73	\$ (7,644)	
--	------------	--

\*\*\*\*\*

1. To adjust test year expense to reflect Staff's elimination of certain dues and donations. (Boateng)	\$ (662)	
---	----------	--

2. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (5,944)	
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The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year expense to reflect Staff's elimination of expense associated with promotional giveaways. (Boateng)	\$ (1,038)	
*****			
	Cust Serv Inform & Instruct Adv Exp S-74	\$ (68,948)	
*****			
1.	To adjust test year expense to reflect Staff's disallowance of certain costs associated with advertising expense. (Boateng)	\$ (68,948)	
*****			
	Sales Supervision Expense S-76	\$ (620)	
*****			
1.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (12)	
2.	To adjust test year expense to reflect Staff's elimination of expense associated with promotional giveaways. (Boateng)	\$ (608)	
*****			
	Demonstration & Selling Expense S-77	\$ (8,177)	
*****			
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations. (Boateng)	\$ (3,237)	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (2,432)	
3.	To adjust test year expense to reflect Staff's elimination of expense associated with promotional giveaways. (Boateng)	\$ (2,508)	

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment
*****			
Miscellaneous Sales Expense	S-78	\$	(5)
*****			
1. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$	(5)
*****			
Administrative & General Salaries	S-79	\$	(50,461)
*****			
1. To adjust test year expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		\$	5,165
2. To adjust test year payroll expense to reflect Staff's annualized levele. (McMellen)		\$	(58,261)
3. To adjust test year injuries and damages expense to reflect Staff's annualized level. (Mapeka)		\$	2,635
*****			
Admin & Gen. Office Supply Expense	S-80	\$	(67,746)
*****			
1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)		\$	(53,395)
2. To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)		\$	(14,304)
3. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)		\$	(47)

The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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\*\*\*\*\*  
 Admin & Gen. Exp Tranfer - Credit                      S-81                      \$              (2,197)  
 \*\*\*\*\*

1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs.  
 (Boateng)                      \$              (2,197)

\*\*\*\*\*  
 Admin & Gen Outside Services Empl                      S-82                      \$              (359)  
 \*\*\*\*\*

1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs.  
 (Boateng)                      \$              (2,234)

2. To adjust test year payroll expense to reflect Staff's annualized level.  
 (McMellen)                      \$              (38)

3. To adjust test year expense to reflect Staff's annualization of outside services.  
 (Boateng)                      \$              1,913

\*\*\*\*\*  
 Property Insurance                      S-83                      \$              (3,403)  
 \*\*\*\*\*

1. To adjust test year maintenance expense associated with the Iatan plant.  
 (Boateng)                      \$              (5,293)

2. To adjust test year expense to reflect Staff's annualization of property insurance.  
 (Mapeka)                      \$              202

3. To adjust test year expense to reflect Staff's annualization of directors' travel.  
 (Mapeka)                      \$              1,688

The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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\*\*\*\*\*  
 Injuries & Damages Insurance Exp                    S-84                    \$        26,301  
 \*\*\*\*\*

- 1. To adjust test year maintenance expense associated with the Iatan plant to reflect a 6-year average of costs. (Boateng)                    \$        (1,564)
- 2. To adjust test year expense to reflect Staff's annualized level of vehicle liability. (Mapeka)                    \$        8,147
- 3. To adjust test year expense to reflect Staff's annualization of excess liability. (Mapeka)                    \$        19,718

\*\*\*\*\*  
 Employee Pensions & Benefits                    S-85                    \$    1,702,437  
 \*\*\*\*\*

- 1. To adjust test year FAS 106 expense to reflect a 5-year amortization. (Eaves)                    \$        389,712
- 2. To annualize FAS 87 pension expense. (Eaves)                    \$    1,688,200
- 3. To adjust regulatory asset (FAS 87) expense to reflect Staff's annualized level. (Eaves)                    \$        237,654
- 4.
- 5. To adjust test year maintenance expense associated with the Iatan plant. (Boateng)                    \$        63,130
- 6. To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)                    \$        (129)

The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
7.	To adjust test year healthcare expense to reflect Staff's annualized level. (McMellen)	\$ (620,867)	
8.	To adjust test year life insurance expense to reflect Staff's annualized level. (McMellen)	\$ (85,478)	
9.			
10.	To adjust test year 401k expense to reflect Staff's annualization of payroll. (McMellen)	\$ 4,921	
11.	To adjust test year expense of fiduciary/excess fiduciary and employee benefit liability to reflect Staff's annualized level. (Mapeka)	\$ 25,294	
*****			
	Regulatory Commission Expense S-87		\$ (184,021)
*****			
1.	To adjust test year expense to reflect Staff's annualization of the PSC assessment. (Mapeka)		\$ 67,711
2.	To adjust test year expense to reflect Staff's annualization of rate case expense. (Mapeka)		\$ (251,732)
*****			
	Admin & General Miscellaneous Exp S-89	\$ (65,812)	\$ 6,065
*****			
1.	To adjust test year expense to reflect Staff's elimination of certain dues and donations charged to expense. (Boateng)	\$ (17,754)	

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expense to reflect Staff's disallowance of Edison Electric Institute (EEI) dues charged to expense. (Boateng)	\$ (42,427)	
3.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (122)	
4.	To adjust test year expense to reflect Staff's annualized level of directors and officers premium. (Mapeka)	\$ (1,608)	
5.	To adjust test year expense to reflect Staff's annualization of comprehensive bond premium. (Mapeka)	\$ 134	
6.	To reflect impact of the partial stipulation and agreement.  (Mark O.)		\$ 6,065
7.	To adjust test year expense to reflect Staff's disallowance of certain costs associated with advertising expense. (Boateng)	\$ (4,035)	
*****			
	Admin & Gen Maint of General Plant S-91	\$ (1,007)	
*****			
1.	To adjust test year maintenance expense associated with the Iatan plant to reflect a six-year average of costs. (Boateng)	\$ 600	
2.	To adjust test year payroll expense to reflect Staff's annualized level. (McMellen)	\$ (1,607)	

The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
*****		
Depreciation Expense	S-92	\$ 4,538,757
*****		
1. To adjust test year depreciation expense to reflect Staff's annualization of plant and depreciation rates. (McMellen)		\$ 4,538,757
*****		
Amortization Expense	S-94	\$ 1,706,804
*****		
1. To recognize amortization expense as of the update period March 31, 2006. (McMellen)	\$ (28,454)	
2. To adjust test year expense to reflect Staff's amortization of stock issuance costs. (McMellen)	\$ 1,593,666	
3. To recognize amortization of the relocation cost of Asbury plant. (McMellen)	\$ 135,420	
4. To recognize amortization of customer demand program. (McMellen)	\$ 6,172	
*****		
Taxes Other Than Income Taxes	S-95	\$ 357,028 \$ (5,805,828)
*****		
1. To adjust test year expense related to FICA Taxes to reflect Staff's annualization of payroll. (McMellen)	\$ 33,333	
2. To adjust test year FUTA expense to reflect the Staff's annualization of payroll. (McMellen)	\$ (877)	

The Empire District Electric Company  
 Case: ER-06-315M  
 12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
3. To adjust test year SUTA Taxes to reflect Staff's annualization of payroll. (McMellen)	\$ 15,204	
4. To adjust test year expense to reflect Staff's annualization of property tax. (Boateng)	\$ 309,368	
5. To adjust test year expense to eliminate city franchise taxes from expense (Eaves)		\$ (5,805,828)
*****		
Current Income Taxes S-96		\$ 2,463,543
*****		
1. To adjust current income taxes consistent with adjusted net operating income before taxes. (McMellen)		\$ 2,463,543
*****		
Renewable Energy Credit S-100	\$ 337,498	
*****		
1. To reflect renewable energy credit above-the-line. (Boateng)	\$ 337,498	

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Income Tax

Line	Test Year	8.38% Return	8.41% Return	8.43% Return	
(A)	(B)	(C)	(D)	(E)	
1	Net Income Before Taxes (Sch 9)	\$ 53,716,622	\$ 69,345,041	\$ 69,646,450	\$ 69,847,393
*****					
Add to Net Income Before Taxes					
2	Book Depreciation Expense	\$ 30,467,623	\$ 30,467,623	\$ 30,467,623	\$ 30,467,623
3	Book Depreciation - Clearing/Opers	437,265	437,265	437,265	437,265
4	Non - Deductible Expenses	180,134	180,134	180,134	180,134
5	Contribution in Aid of Construction	1,364,982	1,364,982	1,364,982	1,364,982
6	Total	\$ 32,450,004	\$ 32,450,004	\$ 32,450,004	\$ 32,450,004
Subtr from Net Income Before Taxes					
7	Interest Expense 3.5600 %	\$ 22,036,844	\$ 22,036,844	\$ 22,036,844	\$ 22,036,844
8	Tax Depreciation - Straight Line	29,875,807	29,875,807	29,875,807	29,875,807
9	Tax Depreciation - Excess	9,471,715	9,471,715	9,471,715	9,471,715
10	Cost of Removal	903,430	903,430	903,430	903,430
11	Total	\$ 62,287,796	\$ 62,287,796	\$ 62,287,796	\$ 62,287,796
*****					
12	Net Taxable Income	\$ 23,878,830	\$ 39,507,249	\$ 39,808,658	\$ 40,009,601
*****					
Provision for Federal Income Tax					
13	Net Taxable Income	\$ 23,878,830	\$ 39,507,249	\$ 39,808,658	\$ 40,009,601
14	Deduct Missouri Income Tax 100.0 %	\$ 1,244,868	\$ 2,059,620	\$ 2,075,333	\$ 2,085,809
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	22,633,962	37,447,629	37,733,325	37,923,792
17	Total Federal Tax	\$ 7,921,887	\$ 13,106,671	\$ 13,206,664	\$ 13,273,328

## The Empire District Electric Company

Case: ER-06-315M

12 Months Ended Dec. 31, 2005, True-up Jun. 30, 2006 IEC T.

## Income Tax

Line	Test Year	8.38% Return	8.41% Return	8.43% Return	
(A)	(B)	(C)	(D)	(E)	
Provision for Missouri Income Tax					
18	Net Taxable Income	\$ 23,878,830	\$ 39,507,249	\$ 39,808,658	\$ 40,009,601
19	Deduct Federal Income Tax 50.0 %	\$ 3,960,944	\$ 6,553,336	\$ 6,603,332	\$ 6,636,664
20	Deduct City Income Tax	0	0	0	0
21	Missouri Taxable Income	19,917,887	32,953,914	33,205,326	33,372,937
22	Total Missouri Tax	\$ 1,244,868	\$ 2,059,620	\$ 2,075,333	\$ 2,085,809
Provision for City Income Tax					
23	Net Taxable Income	\$ 23,878,830	\$ 39,507,249	\$ 39,808,658	\$ 40,009,601
24	Deduct Federal Income Tax	\$ 7,921,887	\$ 13,106,671	\$ 13,206,664	\$ 13,273,328
25	Deduct Missouri Income Tax	1,244,868	2,059,620	2,075,333	2,085,809
26	City Taxable Income	14,712,075	24,340,958	24,526,661	24,650,464
27	Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax					
28	Federal Income Tax	\$ 7,921,887	\$ 13,106,671	\$ 13,206,664	\$ 13,273,328
29	Missouri Income Tax	1,244,868	2,059,620	2,075,333	2,085,809
30	City Income Tax	0	0	0	0
31	Total	\$ 9,166,755	\$ 15,166,291	\$ 15,281,997	\$ 15,359,137
Deferred Income Taxes					
32	Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
33	Deferred Income Taxes	3,112,063	3,112,063	3,112,063	3,112,063
34	Amort. of Deferred Tax Depreciation	(348,023)	(348,023)	(348,023)	(348,023)
35	Amortization of Deferred ITC	(458,534)	(458,534)	(458,534)	(458,534)
36	Total	\$ 2,305,506	\$ 2,305,506	\$ 2,305,506	\$ 2,305,506
37	Total Income Tax	\$ 11,472,261	\$ 17,471,797	\$ 17,587,503	\$ 17,664,643