

The Empire District Electric Company
Unadjusted Test Year Rate Base, Operating Revenues, Expenses
Expenses and Rate of Return and Adjustments to Test Year

Section 3

	Kansas Jurisdictional		
	Test Year	Adjustments	Adjusted
Electric Plant In Service:			
Intangible	\$ 651,113	\$ -	\$ 651,113
Production	38,019,428	19,767,061	57,786,489
Transmission	11,435,256	-	11,435,256
Distribution	32,523,461	-	32,523,461
General	3,232,835	(110,268)	3,122,567
Total Electric Plant In Service	85,862,094	19,656,793	105,518,887
Reserve For Depreciation:			
Production	10,795,499	-	\$ 10,795,499
Transmission	3,774,306	-	3,774,306
Distribution	12,708,438	-	12,708,438
General & Amortization	2,331,533	(56,968)	2,274,565
Total Reserve For Depreciation	29,609,776	(56,968)	29,552,808
Working Capital:			
Materials And Supplies- 13-Month Avg	2,199,223	94,182	\$ 2,293,405
Prepayments - 13-Month Average	177,669	-	177,669
Cash Working Capital	890,923		890,923
Offsets to Rate Base:			
FAS 87 Pension	327,867		327,867
Deferred Taxes	8,967,143	-	8,967,143
Investment Tax Credit - Pre-1971	11	-	11
Customer Deposits (13-Month Average)	352,549		352,549
Customer Advances (13-Month Average)	498,687		498,687
Net Electric Rate Base	\$ 49,373,876	\$ 19,807,943	\$ 69,181,818
Electric Operating Revenues	\$ 22,270,675	\$ (8,385,239)	\$ 13,885,436
Electric Operating Expenses	\$ 18,581,167	(7,652,661)	10,928,506
Net Electric Operating Revenue	\$ 3,689,509	\$ (732,578)	\$ 2,956,930
Rate Of Return Before Proposed Inc	7.47%		4.27%
Proposed Increase (After Taxes)	\$ 348,311		\$ 3,133,668
Tax Factor	1.66051		1.66051
Revenue Requirement (26 X 27)	\$ 578,374		\$ 5,203,483
Net Electric Operating Revenue After Effect Of Proposed Increase	\$ 4,037,820		\$ 6,090,598
Indicated Rate Of Return After Effect Of Proposed Increase	8.18%		8.80%