Exhibit No.:	
Issues:	*Accounting Schedules*
Witness:	*MoPSC Accountants*
Sponsoring Party:	*MoPSC Staff*
Case No.:	*ER-2002-424*
Date Testimony Prepared:	*August 22, 2002*

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2002-424

STAFF ACCOUNTING SCHEDULES

Jefferson City, Missouri
August 2002

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Revenue Requirement

Line		8.27% Return	8.49% Return	8.72% Return
	(A)	(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	$ 579,320,075	$ 579,320,075	$ 579,320,075
2	Rate of Return	8.27%	8.49%	8.72%
3	Net Operating Income Requirement	$ 47,909,770	$ 49,184,274	$ 50,516,711
4	Net Income Available (Sch 9)	$ 47,844,293	$ 47,844,293	$ 47,844,293
5	Additional NOIBT Needed	$ 65,477	$ 1,339,981	$ 2,672,418
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	$ 10,750,089	$ 11,544,202	$ 12,374,413
8	Test Year Current Income Tax	$ 10,709,292	$ 10,709,292	$ 10,709,292
9	Additional Current Tax Required	$ 40,797	$ 834,910	$ 1,665,121
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	$ 40,797	$ 834,910	$ 1,665,121
14	Gross Revenue Requirement	$ 106,274	$ 2,174,891	$ 4,337,539

Weighted Cost of Capital as of June 30, 2002
for The Empire District Electric Company

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of: 9.16%	9.66%	10.16%
Common Stock Equity	45.09%	-----	4.13%	4.36%	4.58%
Preferred Stock	6.86%	8.95%	0.61%	0.61%	0.61%
Long-Term Debt	42.34%	7.90%	3.34%	3.34%	3.34%
Short-Term Debt	5.71%	3.13%	0.18%	0.18%	0.18%
Total	**100.00%**		**8.27%**	**8.49%**	**8.72%**

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 916,923,197
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 303,838,722
3	Net Plant in Service	$ 613,084,475
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	$ 1,533,664
5	Materials and Supplies-Exempt	12,723,613
6	Prepaid Insurance & Other	692,545
7	Fuel Stock	6,298,086
8		0
9	Prepaid Pension Asset	15,079,925
	Subtract from Net Plant	
10	Federal Tax Offset 0.1616 %	$ 15,013
11	State Tax Offset 7.0247 %	102,553
12	City Tax Offset 0.0000 %	0
13	Interest Expense Offset 14.8877 %	3,562,019
14	Amortization of Electric Plant	560,517
15	Customer Advances for Construction	299,965
16	Customer Deposits	3,515,336
17	Injuries & Damages Reserve	1,396,670
18	Deferred Income Taxes-Depreciation	60,640,160
19	Pre-1971 Investment Tax Credit	0
20	Total Rate Base	$ 579,320,075

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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	84.7620	$ 0	P-1	$ 25,378
2	302.000	Franchises & Consents	1,079,798	0	84.7620	0	P-2	915,258
3	303.000	Miscellaneous Intangible Plant	6,512,458	0	84.7620	0	P-3	5,520,090
4		Total	$ 7,622,196	$ 0		$ 0		$ 6,460,726
		Production - Riverton - Steam						
5	310.200	Land & Land Rights	$ 398,367	$ 0	81.8100	$ 0	P-4	$ 325,904
6	311.200	Structures & Improvements	8,429,237	0	81.8100	0	P-5	6,895,959
7	312.200	Boiler Plant Equipment	20,802,008	0	81.8100	0	P-6	17,018,123
8	314.200	Turbogenerator Units	6,515,920	0	81.8100	0	P-7	5,330,674
9	315.200	Accessory Electric Equipment	1,288,816	0	81.8100	0	P-8	1,054,380
10	316.200	Miscellaneous Power Plant Equipment	1,159,043	0	81.8100	0	P-9	948,213
11		Total	$ 38,593,391	$ 0		$ 0		$ 31,573,253
		Production - Asbury - Steam						
12	310.300	Land & Land Rights	$ 387,547	$ 0	81.8100	$ 0	P-10	$ 317,052
13	311.300	Structures & Improvements	9,177,301	0	81.8100	0	P-11	7,507,950
14	312.300	Boiler Plant Equipment	64,764,810	0	81.8100	0	P-12	52,984,091
15	312.700	Unit Train	5,580,296	0	81.8100	0	P-13	4,565,240
16	314.300	Tubogenerator Units	20,878,148	0	81.8100	0	P-14	17,080,413
17	315.300	Accessory Electric Equipment	6,303,366	0	81.8100	0	P-15	5,156,784
18	316.300	Miscellaneous Power Plant Equipment	1,624,557	0	81.8100	0	P-16	1,329,050
19		Total	$ 108,716,025	$ 0		$ 0		$ 88,940,580

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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 - Iatan - Steam						
20	310.600	Land & Land Rights	$ 122,418	$ 0	81.8100	$ 0	P-17	$ 100,150
21	311.600	Sructures & Improvements	3,954,459	0	81.8100	0	P-18	3,235,143
22	312.600	Boiler Plant Equipment	30,329,935	0	81.8100	0	P-19	24,812,920
23	312.500	Unit Train	8,365	(8,365)	81.8100	0	P-20	0
24	314.600	Turbogenerator Units	8,237,090	0	81.8100	0	P-21	6,738,763
25	315.600	Accessory Electric Equipment	3,626,214	0	81.8100	0	P-22	2,966,606
26	316.600	Miscellaneous Power Plant Equipment	816,337	0	81.8100	0	P-23	667,845
27		Total	$ 47,094,818	$ (8,365)		$ 0		$ 38,521,427
		Production - Ozark Beach - Hydro						
28	330.300	Land & Land Rights	$ 224,490	$ 0	81.8100	$ 0	P-24	$ 183,655
29	331.300	Structures & Improvements	503,584	0	81.8100	0	P-25	411,982
30	332.300	Reservoirs, Dams, & Waterways	1,422,792	0	81.8100	0	P-26	1,163,986
31	333.300	Water Wheels, Turbines & Generators	752,410	0	81.8100	0	P-27	615,547
32	334.300	Accessory Electric Equipment	887,222	0	81.8100	0	P-28	725,836
33	335.300	Miscellaneous Power Plant Equipment	323,608	0	81.8100	0	P-29	264,744
34		Total	$ 4,114,106	$ 0		$ 0		$ 3,365,750
		Production - Riverton - CT						
35	340.200	Land & Land Rights	$ 0	$ 0	81.8100	$ 0	P-30	$ 0
36	341.200	Structures & Improvements	193,357	0	81.8100	0	P-31	158,185
37	342.200	Fuel Holders, Producers, & Access.	87,123	0	81.8100	0	P-32	71,275
38	343.200	Prime Movers	10,147,180	0	81.8100	0	P-33	8,301,408
39	344.200	Generators	926,850	0	81.8100	0	P-34	758,256
40	345.200	Accessory Electric Equipment	315,835	0	81.8100	0	P-35	258,385
41	346.200	Miscellaneous Power Plant Equipment	83,907	0	81.8100	0	P-36	68,644
42		Total	$ 11,754,252	$ 0		$ 0		$ 9,616,153

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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 - Energy Center - CT						
43	340.300	Land & Land Rights	$ 163,097	$ 0	81.8100	$ 0	P-37	$ 133,430
44	341.300	Structures & Improvements	1,890,751	0	81.8100	0	P-38	1,546,823
45	342.300	Fuel Holders, Producers, & Access.	1,165,473	0	81.8100	0	P-39	953,473
46	343.300	Prime Movers	26,006,251	0	81.8100	0	P-40	21,275,714
47	344.300	Generators	4,160,383	0	81.8100	0	P-41	3,403,609
48	345.300	Accessory Electric Equipment	364,499	0	81.8100	0	P-42	298,197
49	346.300	Miscellaneous Power Plant Equipment	1,173,381	0	81.8100	0	P-43	959,943
50		Total	$ 34,923,835	$ 0		$ 0		$ 28,571,189
		Production - State Line - CT						
51	340.800	Land & Land Rights	$ 287,252	$ 0	81.8100	$ 0	P-44	$ 235,001
52	341.800	Structures & Improvements	4,130,748	0	81.8100	0	P-45	3,379,365
53	342.800	Fuel Holders, Producers, & Access.	3,380,804	0	81.8100	0	P-46	2,765,836
54	343.800	Prime Movers	42,664,156	0	81.8100	0	P-47	34,903,546
55	344.800	Generators	11,268,284	0	81.8100	0	P-48	9,218,583
56	345.800	Accessory Electric Equipment	3,710,093	0	81.8100	0	P-49	3,035,227
57	346.800	Miscellaneous Power Plant Equipment	123,436	0	81.8100	0	P-50	100,983
58		Total	$ 65,564,773	$ 0		$ 0		$ 53,638,541
		Production - State Line Comb Cycle						
59	341.100	Structures and Improvements	$ 7,191,013	$ 0	81.8100	$ 0		$ 5,882,968
60	342.100	Fuel Holders, Producers & Access	7,833,225	0	81.8100	0		6,408,361
61	343.100	Prime Movers	82,991,151	0	81.8100	0		67,895,061
62	344.100	Generators	23,370,004	0	81.8100	0		19,119,000
63	345.100	Accessory Electric Equipment	7,796,176	0	81.8100	0		6,378,052
64	346.100	Miscl Power Plant Equip.	20,526	0	81.8100	0		16,792
65		Total	$ 129,202,095	$ 0		$ 0		$ 105,700,234

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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)
		Transmission Plant						
66	350.000	Land & Land Rights	$ 8,462,725	$ 0	81.8100	$ 0	P-51	$ 6,923,355
67	352.000	Structures & Improvements	2,312,601	0	81.8100	0	P-52	1,891,939
68	352.100	Structures & Improvements - Iatan	23,013	0	81.8100	0	P-53	18,827
69	353.000	Station Equipment	75,672,646	0	81.8100	0	P-54	61,907,792
70	353.100	Station Equipment - Iatan	662,615	0	81.8100	0	P-55	542,085
71	354.000	Towers & Fixtures	777,080	0	81.8100	0	P-56	635,729
72	355.000	Poles & Fixtures	27,138,573	0	81.8100	0	P-57	22,202,067
73	356.000	Overhead Conductors & Devices	43,983,503	0	81.8100	0	P-58	35,982,904
74		Total	$ 159,032,756	$ 0		$ 0		$ 130,104,698
		Distribution Plant						
75	360.000	Land & Land Rights	$ 1,557,898	$ 0	88.9250	$ 0	P-59	$ 1,385,361
76	361.000	Structures & Improvements	8,910,294	0	88.9250	0	P-60	7,923,479
77	362.000	Station Equipment	53,044,216	0	88.9250	0	P-61	47,169,569
78	364.000	Poles, Towers & Fixtures	83,530,875	0	88.9250	0	P-62	74,279,831
79	365.000	Overhead Conductors & Devices	94,950,127	0	88.9250	0	P-63	84,434,400
80	366.000	Underground Conduit	14,822,530	0	88.9250	0	P-64	13,180,935
81	367.000	Underground Conductors & Devices	30,586,419	0	88.9250	0	P-65	27,198,973
82	368.000	Line Transformers	61,566,173	0	88.9250	0	P-66	54,747,719
83	369.000	Services	41,084,306	0	88.9250	0	P-67	36,534,219
84	370.000	Meters	13,742,318	0	88.9250	0	P-68	12,220,356
85	371.000	Installation On Customers' Premises	11,511,284	0	88.9250	0	P-69	10,236,409
86	373.000	Street Lighting & Signal Systems	9,547,273	0	88.9250	0	P-70	8,489,913
87		Total	$ 424,853,713	$ 0		$ 0		$ 377,801,164

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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)
		General Plant						
88	389.000	Land & Land Rights	$ 727,747	$ 0	84.7620	$ 0	P-71	$ 616,853
89	390.000	Structures & Improvements	9,517,016	0	84.7620	0	P-72	8,066,813
90	391.000	Office Furniture & Equipment	4,256,297	0	84.7620	0	P-73	3,607,722
91	391.000	Computer Equipment	3,895,879	0	84.7620	0		3,302,225
92	392.000	Transportation Equipment	6,373,900	0	84.7620	0	P-74	5,402,645
93	393.000	Stores Equipment	335,977	0	84.7620	0	P-75	284,781
94	394.000	Tools, Shop, & Garage Equipment	2,715,864	0	84.7620	0	P-76	2,302,021
95	395.000	Laboratory Equipment	873,206	0	84.7620	0	P-77	740,147
96	396.000	Power Operated Equipment	10,563,463	0	84.7620	0	P-78	8,953,803
97	397.000	Communication Equipment	10,845,292	0	84.7620	0	P-79	9,192,686
98	398.000	Miscellaneous Equipment	188,511	0	84.7620	0	P-80	159,786
99		Total	$ 50,293,152	$ 0		$ 0		$ 42,629,482
100		Total Plant In Service	$1,081,765,112	$ (8,365)		$ 0		$ 916,923,197

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Total Plant

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Unit Train	P-20	$ (8,365)	
1.	To eliminate from plant the balance af a unit train that has been retired and should be taken of the books. (Harris)		$ (8,365)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Intangible Plant			
1	301.000	Organization	$ 25,378	0.0000	$ 0
2	302.000	Franchises & Consents	915,258	0.0000	0
3	303.000	Miscellaneous Intangible Plant	5,520,090	0.0000	0
4		Total	$ 6,460,726		$ 0
		Production - Riverton - Steam			
5	310.200	Land & Land Rights	$ 325,904	0.0000	$ 0
6	311.200	Structures & Improvements	6,895,959	1.0500	72,408
7	312.200	Boiler Plant Equipment	17,018,123	1.8500	314,835
8	314.200	Turbogenerator Units	5,330,674	1.5900	84,758
9	315.200	Accessory Electric Equipment	1,054,380	0.0000	0
10	316.200	Miscellaneous Power Plant Equipment	948,213	1.9600	18,585
11		Total	$ 31,573,253		$ 490,586
		Production - Asbury - Steam			
12	310.300	Land & Land Rights	$ 317,052	0.0000	$ 0
13	311.300	Structures & Improvements	7,507,950	1.0500	78,833
14	312.300	Boiler Plant Equipment	52,984,091	1.8500	980,206
15	312.700	Unit Train	4,565,240	6.6700	304,502
16	314.300	Tubogenerator Units	17,080,413	1.5900	271,579
17	315.300	Accessory Electric Equipment	5,156,784	1.7900	92,306
18	316.300	Miscellaneous Power Plant Equipment	1,329,050	1.9600	26,049
19		Total	$ 88,940,580		$ 1,753,475
		Production - Iatan - Steam			
20	310.600	Land & Land Rights	$ 100,150	0.0000	$ 0
21	311.600	Sructures & Improvements	3,235,143	1.0500	33,969
22	312.600	Boiler Plant Equipment	24,812,920	1.8500	459,039
23	312.500	Unit Train	0	0.0000	0
24	314.600	Turbogenerator Units	6,738,763	1.5900	107,146
25	315.600	Accessory Electric Equipment	2,966,606	1.7900	53,102
26	316.600	Miscellaneous Power Plant Equipment	667,845	1.9600	13,090
27		Total	$ 38,521,427		$ 666,346

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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	$ 183,655	0.0000	$ 0
29	331.300	Structures & Improvements	411,982	1.6400	6,757
30	332.300	Reservoirs, Dams, & Waterways	1,163,986	1.6700	19,439
31	333.300	Water Wheels, Turbines & Generators	615,547	1.4700	9,049
32	334.300	Accessory Electric Equipment	725,836	1.4300	10,379
33	335.300	Miscellaneous Power Plant Equipment	264,744	2.4400	6,460
34		Total	$ 3,365,750		$ 52,084
		Production - Riverton - CT			
35	340.200	Land & Land Rights	$ 0	0.0000	$ 0
36	341.200	Structures & Improvements	158,185	1.8200	2,879
37	342.200	Fuel Holders, Producers, & Access.	71,275	3.8500	2,744
38	343.200	Prime Movers	8,301,408	1.9200	159,387
39	344.200	Generators	758,256	1.8200	13,800
40	345.200	Accessory Electric Equipment	258,385	3.5700	9,224
41	346.200	Miscellaneous Power Plant Equipment	68,644	4.0000	2,746
42		Total	$ 9,616,153		$ 190,780
		Production - Energy Center - CT			
43	340.300	Land & Land Rights	$ 133,430	0.0000	$ 0
44	341.300	Structures & Improvements	1,546,823	1.8200	28,152
45	342.300	Fuel Holders, Producers, & Access.	953,473	3.8500	36,709
46	343.300	Prime Movers	21,275,714	1.9200	408,494
47	344.300	Generators	3,403,609	1.8200	61,946
48	345.300	Accessory Electric Equipment	298,197	3.5700	10,646
49	346.300	Miscellaneous Power Plant Equipment	959,943	4.0000	38,398
50		Total	$ 28,571,189		$ 584,345

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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	$ 235,001	0.0000	$ 0
52	341.800	Structures & Improvements	3,379,365	1.8200	61,504
53	342.800	Fuel Holders, Producers, & Access.	2,765,836	3.8500	106,485
54	343.800	Prime Movers	34,903,546	1.9200	670,148
55	344.800	Generators	9,218,583	1.8200	167,778
56	345.800	Accessory Electric Equipment	3,035,227	3.5700	108,358
57	346.800	Miscellaneous Power Plant Equipment	100,983	4.0000	4,039
58		Total	$ 53,638,541		$ 1,118,312
		Production - State Line Comb Cycle			
59	341.100	Structures and Improvements	$ 5,882,968	2.8600	$ 168,253
60	342.100	Fuel Holders, Producers & Access	6,408,361	2.8600	183,279
61	343.100	Prime Movers	67,895,061	2.8600	1,941,799
62	344.100	Generators	19,119,000	2.8600	546,803
63	345.100	Accessory Electric Equipment	6,378,052	2.8600	182,412
64	346.100	Miscl Power Plant Equip.	16,792	2.8600	480
65		Total	$ 105,700,234		$ 3,023,026
		Transmission Plant			
66	350.000	Land & Land Rights	$ 6,923,355	0.0000	$ 0
67	352.000	Structures & Improvements	1,891,939	1.3700	25,920
68	352.100	Structures & Improvements - Iatan	18,827	1.3700	258
69	353.000	Station Equipment	61,907,792	2.1900	1,355,781
70	353.100	Station Equipment - Iatan	542,085	2.1900	11,872
71	354.000	Towers & Fixtures	635,729	1.3000	8,264
72	355.000	Poles & Fixtures	22,202,067	1.8500	410,738
73	356.000	Overhead Conductors & Devices	35,982,904	1.4300	514,556
74		Total	$ 130,104,698		$ 2,327,389

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		Distribution Plant			
75	360.000	Land & Land Rights	$ 1,385,361	0.0000	$ 0
76	361.000	Structures & Improvements	7,923,479	1.9800	156,885
77	362.000	Station Equipment	47,169,569	2.4400	1,150,937
78	364.000	Poles, Towers & Fixtures	74,279,831	2.4300	1,805,000
79	365.000	Overhead Conductors & Devices	84,434,400	2.1000	1,773,122
80	366.000	Underground Conduit	13,180,935	2.9700	391,474
81	367.000	Underground Conductors & Devices	27,198,973	3.6100	981,883
82	368.000	Line Transformers	54,747,719	2.5100	1,374,168
83	369.000	Services	36,534,219	3.0300	1,106,987
84	370.000	Meters	12,220,356	2.5800	315,285
85	371.000	Installation On Customers' Premises	10,236,409	5.1500	527,175
86	373.000	Street Lighting & Signal Systems	8,489,913	2.3600	200,362
87		Total	$ 377,801,164		$ 9,783,278
		General Plant			
88	389.000	Land & Land Rights	$ 616,853	0.0000	$ 0
89	390.000	Structures & Improvements	8,066,813	4.2700	344,453
90	391.000	Office Furniture & Equipment	3,607,722	4.8100	173,531
91	391.000	Computer Equipment	3,302,225	14.2900	471,888
92	392.000	Transportation Equipment	5,402,645	9.5200	514,332
93	393.000	Stores Equipment	284,781	3.9500	11,249
94	394.000	Tools, Shop, & Garage Equipment	2,302,021	2.5000	57,551
95	395.000	Laboratory Equipment	740,147	2.6600	19,688
96	396.000	Power Operated Equipment	8,953,803	6.6700	597,219
97	397.000	Communication Equipment	9,192,686	4.9500	455,038
98	398.000	Miscellaneous Equipment	159,786	3.7500	5,992
99		Total	$ 42,629,482		$ 2,650,941
100		Total Depreciation Expense	$ 916,923,197		$ 22,640,562

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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	84.7620	$ 0	R-1	$ 0
2	302.000	Franchises & Consents	0	0	84.7620	0	R-2	0
3	303.000	Miscellaneous Intangible Plant	0	0	84.7620	0	R-3	0
4		Total	$ 0	$ 0		$ 0		$ 0
		Production - Riverton - Steam						
5	711.120	Structures & Improvements	$ 3,196,083	$ 0	81.8100	$ 0	R-4	$ 2,614,716
6	712.120	Boiler Plant Equipment	15,827,853	0	81.8100	0	R-5	12,948,767
7	714.120	Turbogenerator Units	5,590,596	0	81.8100	0	R-6	4,573,667
8	715.120	Accessory Electric Equipment	1,382,262	0	81.8100	0	R-7	1,130,829
9	716.120	Miscellaneous Power Plant Equipment	596,676	0	81.8100	0	R-8	488,141
10		Total	$ 26,593,470	$ 0		$ 0		$ 21,756,120
		Productioon - Asbury - Steam						
11	711.110	Structures & Improvements	$ 3,092,807	$ 0	81.8100	$ 0	R-9	$ 2,530,225
12	712.110	Boiler Plant Equipment	18,144,927	0	81.8100	0	R-10	14,844,365
13	712.150	Unit Train	3,816,750	0	81.8100	0	R-11	3,122,483
14	714.110	Turbogenerator Units	8,424,569	0	81.8100	0	R-12	6,892,140
15	715.110	Accessory Electric Equipment	1,507,829	0	81.8100	0	R-13	1,233,555
16	716.110	Miscellaneous Power Plant Equipment	777,631	0	81.8100	0	R-14	636,180
17		Total	$ 35,764,513	$ 0		$ 0		$ 29,258,948
		Production - Iatan - Steam						
18	711.130	Structures & Improvements	$ 2,149,873	$ 0	81.8100	$ 0	R-15	$ 1,758,811
19	712.130	Boiler Plant Equipment	22,578,378	0	81.8100	0	R-16	18,471,371
20	712.140	Unit Train	8,365	(8,365)	81.8100	0	R-17	0
21	714.130	Turbogenerator Units	4,751,945	0	81.8100	0	R-18	3,887,566
22	715.130	Accessory Electric Equipment	2,211,510	0	81.8100	0	R-19	1,809,236
23	716.130	Miscellaneous Power Plant Equipment	327,501	0	81.8100	0	R-20	267,929
24		Total	$ 32,027,572	$ (8,365)		$ 0		$ 26,194,913

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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	731.100	Structures & Improvements	$ 205,396	$ 0	81.8100	$ 0	R-21	$ 168,034
26	732.100	Reservoirs, Dams, & Waterways	1,270,256	0	81.8100	0	R-22	1,039,196
27	733.100	Water Wheels, Turbines & Generators	417,575	0	81.8100	0	R-23	341,618
28	734.100	Accessory Electric Equipment	214,588	0	81.8100	0	R-24	175,554
29	735.100	Miscellaneous Power Plant Equipment	119,462	0	81.8100	0	R-25	97,732
30		Total	$ 2,227,277	$ 0		$ 0		$ 1,822,134
		Production - Riverton - CT						
31	741.120	Structures & Improvements	$ 109,266	$ 0	81.8100	$ 0	R-26	$ 89,391
32	742.120	Fuel Holders, Producers, & Access.	48,005	0	81.8100	0	R-27	39,273
33	743.120	Prime Movers	4,678,610	0	81.8100	0	R-28	3,827,571
34	744.120	Generators	532,046	0	81.8100	0	R-29	435,267
35	745.120	Accessory Electric Equipment	161,183	0	81.8100	0	R-30	131,864
36	746.120	Miscellaneous Power Plant Equipment	54,620	0	81.8100	0	R-31	44,685
37		Total	$ 5,583,730	$ 0		$ 0		$ 4,568,051
		Production - Energy Center - CT						
38	741.110	Structures & Improvements	$ 1,425,110	$ 0	81.8100	$ 0	R-32	$ 1,165,882
39	742.110	Fuel Holders, Producers, & Access.	1,423,774	0	81.8100	0	R-33	1,164,790
40	743.000	Prime Movers	13,182,375	0	81.8100	0	R-34	10,784,501
41	744.110	Generators	3,107,918	0	81.8100	0	R-35	2,542,588
42	745.110	Accessory Electric Equipment	350,279	0	81.8100	0	R-36	286,563
43	746.110	Miscellaneous Power Plant Equipment	869,964	0	81.8100	0	R-37	711,718
44		Total	$ 20,359,420	$ 0		$ 0		$ 16,656,042
		Production - State Line - CT						
45	741.130	Structures & Improvements	$ 734,246	$ 0	81.8100	$ 0	R-38	$ 600,687
46	742.130	Fuel Holders, Producers, & Access.	469,781	0	81.8100	0	R-39	384,328
47	743.130	Prime Movers	6,713,473	0	81.8100	0	R-40	5,492,292
48	744.130	Generators	2,101,592	0	81.8100	0	R-41	1,719,312
49	745.130	Accessory Electric Equipment	258,784	0	81.8100	0	R-42	211,711
50	746.130	Miscellaneous Power Plant Equipment	151,734	0	81.8100	0	R-43	124,134
51		Total	$ 10,429,610	$ 0		$ 0		$ 8,532,464

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Prod - State Line Combined Cycle						
52	741.220	Structures and Improvements	$ 79,499	$ 0	81.8100	$ 0		$ 65,038
53	742.220	Fuel Holders, Producers, & Access	157,886	0	81.8100	0		129,167
54	743.220	Prime Movers	1,669,793	0	81.8100	0		1,366,058
55	744.220	Generators	469,077	0	81.8100	0		383,752
56	745.220	Accessory Electric Equip	156,473	0	81.8100	0		128,011
57	746.220	Miscl Power Plant Equipment	380	0	81.8100	0		311
58		Total	$ 2,533,108	$ 0		$ 0		$ 2,072,337
		Transmission Plant						
59	752.000	Structures & Improvements	$ 767,617	$ 0	81.8100	$ 0	R-44	$ 627,987
60	752.100	Structures & Improvements - Iatan	19,569	0	81.8100	0	R-45	16,009
61	753.000	Station Equipment	22,491,241	0	81.8100	0	R-46	18,400,084
62	753.100	Station Equipment - Iatan	334,232	0	81.8100	0	R-47	273,435
63	754.000	Towers & Fixtures	677,633	0	81.8100	0	R-48	554,372
64	755.000	Poles & Fixtures	9,810,971	0	81.8100	0	R-49	8,026,355
65	756.000	Overhead Conductors & Devices	12,944,292	0	81.8100	0	R-50	10,589,725
66		Total	$ 47,045,555	$ 0		$ 0		$ 38,487,967
		Distribution Plant						
67	761.000	Structures & Improvements	$ 2,531,905	$ 0	88.9250	$ 0	R-51	$ 2,251,497
68	762.000	Station Equipment	17,857,026	0	88.9250	0	R-52	15,879,360
69	764.000	Poles, Towers & Fixtures	37,375,476	0	88.9250	0	R-53	33,236,142
70	765.000	Overhead Conductors & Devices	30,036,455	0	88.9250	0	R-54	26,709,918
71	766.000	Underground Conduit	4,253,327	0	88.9250	0	R-55	3,782,271
72	567.000	Underground Conductors & Devices	9,235,575	0	88.9250	0	R-56	8,212,735
73	768.000	Line Transformers	19,390,942	0	88.9250	0	R-57	17,243,395
74	769.000	Services	17,929,949	0	88.9250	0	R-58	15,944,207
75	770.000	Meters	5,184,113	0	88.9250	0	R-59	4,609,972
76	771.000	Installation On Customers' Premises	4,933,150	0	88.9250	0	R-60	4,386,804
77	773.000	Street Lighting & Signal Systems	3,709,601	0	88.9250	0	R-61	3,298,763
78		Total	$ 152,437,519	$ 0		$ 0		$ 135,555,064

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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	790.000	Structures & Improvements	$ 3,953,175	$ 0	84.7620	$ 0	R-62	$ 3,350,790
80	791.000	Office Furniture & Equipment	503,499	0	84.7620	0	R-63	426,776
81	791.200	Office Equip. - Computers	1,564,308	0	84.7620	0		1,325,939
82	792.000	Transportation Equipment	4,639,103	0	84.7620	0	R-64	3,932,196
83	793.000	Stores Equipment	200,841	0	84.7620	0	R-65	170,237
84	794.000	Tools, Shop, & Garage Equipment	1,315,012	0	84.7620	0	R-66	1,114,630
85	795.000	Laboratory Equipment	508,538	0	84.7620	0	R-67	431,047
86	796.000	Power Operated Equipment	4,902,674	0	84.7620	0	R-68	4,155,605
87	797.000	Communication Equipment	4,683,565	0	84.7620	0	R-69	3,969,883
88	798.000	Miscellaneous Equipment	67,930	0	84.7620	0	R-70	57,579
89		Total	$ 22,338,645	$ 0		$ 0		$ 18,934,682
90		Total Depreciation Reserve	$ 357,340,419	$ (8,365)		$ 0		$ 303,838,722

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Depreciation Reserve

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Unit Train	R-17	$ (8,365)	
1.	To eliminate from the Depreciation Reserve the balance associated with a unit train that has been retired and should be removed from the books. (Harris)		$ (8,365)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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)
	Operation and Maintenance Expense						
1	Cash Vouchers	$ 18,955,375	38.1500	33.0649	5.0851	0.013932	$ 264,086
2	Fuel - Coal	20,755,462	38.1500	18.9386	19.2114	0.052634	1,092,443
3	Fuel - Gas	28,057,668	38.1500	36.3005	1.8495	0.005067	142,168
4	Fuel - Oil	141,743	38.1500	28.3766	9.7734	0.026776	3,795
5	Purchased Power	39,040,453	38.1500	34.9314	3.2186	0.008818	344,259
6	Payroll Expense	23,406,483	38.1500	12.0264	26.1236	0.071572	1,675,249
7	Federal Income Tax Withheld	3,415,132	38.1500	15.0525	23.0975	0.063281	216,113
8	State Income Tax Withheld	706,834	38.1500	19.5132	18.6368	0.051060	36,091
9	FICA Tax Withheld	1,783,168	38.1500	15.0525	23.0975	0.063281	112,841
10	Medical Care Expense	3,491,883	38.1500	(12.2900)	50.4400	0.138192	482,550
11	Employee 401K	1,441,904	38.1500	15.0525	23.0975	0.063281	91,245
12	Employers 401K	534,241	38.1500	41.6702	(3.5202)	(0.009644)	(5,152)
13	Vacation Expense	182,962	38.1500	365.0000	(326.8500)	(0.895479)	(163,839)
14	Total Operation and Maintenance Expense	$ 141,913,308					$ 4,291,849
	Taxes						
15	Employers FICA Tax	$ 1,783,168	38.1500	15.0525	23.0975	0.063281	$ 112,841
16	Federal Unemployment Tax	28,059	38.1500	75.1367	(36.9867)	(0.101333)	(2,843)
17	State Unemployment	6,012	38.1500	75.0673	(36.9173)	(0.101143)	(608)
18	Property Taxes	7,209,394	38.1500	182.1932	(144.0432)	(0.394639)	(2,845,108)
19	Gross Receipts Taxes	4,385,568	18.6600	20.5300	(1.8700)	(0.005123)	(22,467)
20	Sales & Use Taxes	0	18.6600	19.1500	(0.4900)	(0.001342)	0
21	Total Taxes	$ 13,412,201					$ (2,758,185)
22	Total Cash Working Capital Req						$ 1,533,664

Accounting Schedule: 9
Williams
12:48 08/22/2002

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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	$ 215,138,852	$ 12,045,995	100.0000	$ (4,385,568)	S-1	$ 222,799,279
2		System KWH Sales-Non Jurisdictional	11,650,886	0	0.0000	0	S-2	0
3		Sales for Resale - Off System	3,359,768	4,017,269	100.0000	0	S-3	7,377,037
4		Other Revenues	4,819,517	0	100.0000	(346,049)	S-4	4,473,468
5		Sales of Emission Credits	47,798	0	79.3700	0	S-5	37,937
6		Total	$ 235,016,821	$ 16,063,264		$ (4,731,617)		$ 234,687,721
		Operation & Maintenance Expense						
7	500.000	Prod Oper Supr & Engineering	$ 1,424,322	$ (190,301)	81.8100	$ 0	S-6	$ 1,009,553
8	501.000	Production Fuel Expense	24,569,214	1,558,270	81.8300	0	S-7	21,380,120
9	502.000	Production Purchased Power	1,340,616	41,071	81.8100	0	S-8	1,130,358
10	505.000	Production Electric Expesne	931,327	54,443	81.8100	0	S-9	806,458
11	506.000	Prod Miscl Steam Power Expense	563,542	(12,769)	81.8100	0	S-10	450,587
12	507.000	Production - Rents	20,287	2,860	81.8100	0	S-11	18,937
13	510.000	Prod - Maint Supr & Eng	364,813	15,447	81.8100	0	S-12	311,091
14	511.000	Production Maint of Structures	556,169	(19,593)	81.8100	0	S-13	438,973
15	512.000	Production Boiler Maintenance	3,492,625	341,653	81.8100	0	S-14	3,136,823
16	513.000	Production Maint of Electric Plant	954,534	83,325	81.8100	0	S-15	849,072
17	514.000	Prod Maint of Miscl Steam Plant	292,925	(1,662)	81.8100	0	S-16	238,282
18	535.000	Prod Hydraulic Pwr Oper Suprv & Eng	38,611	116	81.8100	0	S-17	31,683
19	536.000	Production Water for Power Hydro	12,774	0	81.8100	0	S-18	10,450
20	537.000	Production Other Hydraulic Expense	3,774	9	81.8100	0	S-19	3,095
21	538.000	Prod Hydraulic Electric Expense	38,418	80	81.8100	0	S-20	31,495
22	539.000	Prod Miscl Hydraulic Generation Exp	165,899	269	81.8100	0	S-21	135,942
23	540.000	Production Hydraulic Rent Expense	194	0	81.8100	0		159
24	541.000	Prod Hydraulic Maint Suprv & Eng	44,363	139	81.8100	0	S-22	36,407
25	542.000	Prod Hydraulic Maint of Structures	47,406	120	81.8100	0	S-23	38,881
26	543.000	Prod Maint Reservoirs, Dam & Wtrwy	37,250	101	81.8100	0	S-24	30,557
27	544.000	Prod Hydraulic Maint of Elect Plant	18,062	0	81.8100	0	S-25	14,777
28	545.000	Prod Maint of Miscl Hydraulic Plant	42,081	120	81.8100	0	S-26	34,525
29	546.000	Prod Combustion Turb Oper Suprv Eng	130,568	482	81.8100	0	S-27	107,212
30	547.000	Production Combustion Turbine Fuel	31,954,156	2,007,507	81.8300	0	S-28	27,790,829
31	548.000	Prod Comb Turb Generation Exp	578,415	301,792	81.8100	0	S-29	720,097
32	549.000	Prod Miscl Power Generation Exp	469,213	160	81.8100	0	S-30	383,994
33	550.000	Prod Combustion Turbine Rents Exp	77,484	0	81.8100	0	S-31	63,390
34	551.000	Prod Combust Turb Maint Suprv & Eng	96,622	442	81.8100	0	S-32	79,408
35	552.000	Prod Comb Turb Maint of Structures	1,454,204	122	81.8100	0	S-33	1,189,784
36	553.000	Prod Maint of Gen & Eectric Plant	2,974,502	5,680,691	81.8100	0	S-34	7,080,813

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
37	554.000	Prod Maint Misl Other Gen Power Plt	234,900	262	81.8100	0	S-35	192,386
38	555.000	Purchased Power	62,383,952	(14,670,344)	81.8300	0	S-36	39,044,045
39	556.000	Oth Pwr Supply Syst Contr Load Disp	803,231	1,896	81.8100	0	S-37	658,674
40	557.000	Purch Power Other Power Supply Exp	316,679	21,345	81.8100	0	S-38	276,537
41	560.000	Transmission Oper Suprv & Engineer	153,472	438	81.8100	0	S-39	125,914
42	561.000	Transmission Load Dispatching	354,301	850	81.8100	0	S-40	290,549
43	562.000	Transmission Station Expense	161,941	401	81.8100	0	S-41	132,812
44	563.000	Transmission Overhead Line Expense	76,757	198	81.8100	0	S-42	62,957
45	565.000	Transmission Electricity by Others	1,122,730	0	81.8100	0	S-43	918,505
46	567.000	Transmission Rents	4,678	0	81.8100	0	S-44	3,827
47	568.000	Trans & Distr Engineer Maint Suprv	50,237	133	86.9870	0	S-45	43,815
48	569.000	Transmission Maint of Structures	8,477	5	81.8100	0	S-46	6,939
49	570.000	Transmission Maint of Station Equip	1,038,316	(547,661)	81.8100	0	S-47	401,405
50	571.000	Transmission Maint of Overhead Line	610,560	(100,427)	81.8100	0	S-48	417,340
51	580.000	Distribution Oper Suprv & Engineer	452,145	1,000	88.9250	0	S-49	402,959
52	582.000	Distribution Substation Operations	456,857	868	88.9250	0	S-50	407,032
53	583.000	Distributioon Overhead Line Expense	1,599,303	3,797	88.9250	0	S-51	1,425,557
54	584.000	Distribution Underground Line Exp	403,065	407	88.9250	0	S-52	358,787
55	585.000	Distr Street Light Signal Sys Exp	173,139	191	88.9250	0	S-53	154,134
56	586.000	Distribution Meter Expense	1,660,710	4,084	88.9250	0	S-54	1,480,418
57	587.000	Distribution Cust Installation Exp	554,018	(229,676)	88.9250	0	S-55	288,421
58	588.000	Distribution Miscellaneous Expense	578,610	459	88.9250	0	S-56	514,937
59	589.000	Distribution Rents Expense	2,285	0	88.9250	0	S-57	2,032
60	590.000	Distribution Maint Suprv & Engineer	189,825	484	88.9250	0	S-58	169,232
61	591.000	Distribution Maint of Structures	69,724	34	88.9250	0	S-59	62,032
62	592.000	Distribution Maint of Station Equip	502,472	759	88.9250	0	S-60	447,498
63	593.000	Distribution Maint of Overhead Line	3,962,966	115,313	88.9250	0	S-61	3,626,610
64	594.000	Distrib Maint of Underground Lines	568,549	915	88.9250	0	S-62	506,396
65	595.000	Distr Maint of Line Transformers	97,899	262	88.9250	0	S-63	87,290
66	596.000	Distr Maint of St Light Sig Sys Exp	328,654	350	88.9250	0	S-64	292,567
67	597.000	Distribution Maintenance of Meters	198,054	521	88.9250	0	S-65	176,583
68	598.000	Distr Maint of Miscellaneous Plant	199,386	(76,051)	88.9250	0	S-66	109,676
69	901.000	Customer Accounts Supervision	586,037	(372)	85.8040	0	S-67	502,524
70	902.000	Customer Accounts Read Meters	1,047,688	2,820	85.8040	0	S-68	901,378
71	903.000	Customer Accounts Records & Collect	3,321,135	(159,430)	85.8040	1,943	S-69	2,714,812
72	904.000	Customer Accounts Uncollectible Acc	1,985,000	(541,543)	85.8040	0	S-70	1,238,544
73	905.000	Customer Accounts Miscellaneous Exp	233,296	176	85.8040	207,558	S-71	407,886
74	907.000	Customer Service Supervision	297,335	(49)	85.8040	0	S-72	255,083
75	908.000	Customer Service Assistance Expense	428,114	(1,660)	85.8040	0	S-73	365,915
76	909.000	Cust Serv Inform & Instruct Adv Exp	137,904	(31,116)	85.8040	0	S-74	91,628
77	910.000	Customer Serv & Public Infor Clear	5,665	0	85.8040	0	S-75	4,861

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
78	911.000	Sales Supervision Expense	122,273	(4,258)	88.5230	0	S-76	104,470
79	912.000	Demonstration & Selling Expense	336,387	(15,698)	88.5230	0	S-77	283,884
80	916.000	Miscellaneous Sales Expense	5,451	6	88.5230	0	S-78	4,831
81	920.000	Administrative & General Salaries	4,645,390	(72,990)	82.5550	0	S-79	3,774,745
82	921.000	Admin & Gen. Office Supply Expense	1,825,351	(100,392)	82.5550	0	S-80	1,424,040
83	922.000	Admin & Gen. Exp Tranfer - Credit	(826,772)	0	82.5550	0	S-81	(682,542)
84	923.000	Admin & Gen Outside Services Empl	1,551,851	(141,767)	82.5550	0	S-82	1,164,095
85	924.000	Property Insurance	852,552	256,789	84.8640	0	S-83	941,431
86	925.000	Injuries & Damages Insurance Exp	547,883	(18,617)	82.5550	0	S-84	436,936
87	926.000	Employee Pensions & Benefits	4,192,663	2,019,386	82.5550	0	S-85	5,128,357
88	927.000	Franchise Requirements	0	0	100.0000	0	S-86	0
89	928.000	Regulatory Commission Expense	578,260	(2)	91.8360	253,668	S-87	784,717
90	929.000	Duplicate Charges Credit	(149,571)	0	82.5550	0	S-88	(123,478)
91	930.000	Admin & General Miscellaneous Exp	1,384,265	127,760	82.5550	0	S-89	1,248,252
92	931.000	Admin & General Rents Expense	39,548	1,427	82.5550	0	S-90	33,827
93	935.000	Admin & Gen Maint of General Plant	317,631	3,965	82.5550	0	S-91	265,494
94		Total	$ 175,477,598	$ (4,279,858)		$ 463,169		$ 141,913,308
		Depreciation Expense						
95	403.000	Depreciation Expense	$ 28,636,511	$ 0	84.7620	$ (1,632,317)	S-92	$ 22,640,562
96		Depreciation Expense - Other	0	0	84.7620	(1,563,857)	S-93	(1,563,857)
97		Total	$ 28,636,511	$ 0		$ (3,196,174)		$ 21,076,705
		Other Operating Expenses						
98		Net Cost of Removal/Salvage	$ 1,639,274	$ 0	84.7620	$ 0		$ 1,389,481
99	404.000	Amortization Expense	662,236	0	84.7620	0	S-94	561,324
100	408.000	Taxes Other Than Income Taxes	13,473,355	556,728	89.4260	(4,385,568)	S-95	8,160,974
101		Total	$ 15,774,865	$ 556,728		$ (4,385,568)		$ 10,111,779
102		Total Operating Expenses	$ 219,888,974	$ (3,723,130)		$ (7,118,573)		$ 173,101,792
103		Net Income Before Taxes	$ 15,127,847	$ 19,786,394		$ 2,386,956		$ 61,585,929

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment		Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)		(F)
		Current Income Taxes						
104	409.000	Current Income Taxes	$ 11,200	$ 0	89.5150	$ 10,699,266	S-96	$ 10,709,292
105		Total	$ 11,200	$ 0		$ 10,699,266		$ 10,709,292
		Deferred Income Taxes						
106	410.000	Deferred Tax Depreciation - Excess	$ 3,929,164	$ 0	100.0000	$ (1,029,505)	S-97	$ 2,899,659
107		Defered Tax Depr. Excess - Adjusted	1,029,505	0	100.0000	0		1,029,505
108	411.000	Amortization of Deferred Income Tax	(408,639)	0	100.0000	0	S-98	(408,639)
109	411.411	Amortization of Deferred ITC	(488,181)	0	100.0000	0	S-99	(488,181)
110		Total	$ 4,061,849	$ 0		$ (1,029,505)		$ 3,032,344
111		Total Income Taxes	$ 4,073,049	$ 0		$ 9,669,761		$ 13,741,636
112		Net Operating Income	$ 11,054,798	$ 19,786,394		$ (7,282,805)		$ 47,844,293

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Revenues from System Sales	S-1	$ 12,045,995	$ (4,385,568)
1.	To adjust test year revenues to reflect Staff's annualization for the 10/02/01 rate change as a result of ER-2001-299. (Pyatte)		$ 14,173,972	
2.	To adjust test year revenues to reflect Staff's elimination of EDE unbilled revenue. (Hyneman)		$ 615,556	
3.	To adjust test year revenues to reflect Staff's miscellaneous adjustments to as billed revenue. (Pyatte)		$ (435,160)	
4.	To adjust test year revenues to reflect Staff's annualization for normalized weather. (Pyatte)		$ 811,434	
5.	To adjust test year revenues to reflect the elimination of franchise taxes included in the per book revenue. (Hyneman)			$ (4,385,568)
6.	To adjust test year revenues to reflect Staff's annualization of customer growth to 6/30/2002 levels. (Hyneman)		$ 596,554	
7.	To adjust test year revenues to adjust billed revenue to a 365 day year. (Pyatte)		$ (225,403)	
8.	To adjust test year revenues to reflect Staff's adjustment to revenue credits. (Pyatte)		$ 102,550	
9.	To adjust test year revenues to reflect Staff's elimination of IEC Revenue recorded during the test year. (Hyneman)		$ (3,593,508)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Sales for Resale - Off System	S-3	$ 4,017,269	
1.	To adjust test year revenues to include Staff's annualization of off-system sales. (Vesely)		$ 4,017,269	
	Other Revenues	S-4		$ (346,049)
1.	To adjust test year revenues to eliminate the revenue associated with the Southwest Power Pool. (Hyneman)			$ (346,049)
	Prod Oper Supr & Engineering	S-6	$ (190,301)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 2,586	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 12,111	
3.	To adjust test year expense to reflect a double booking of expense for clean air fees. (Williams)		$ (204,998)	
	Production Fuel Expense	S-7	$ 1,558,270	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 239	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expense to reflect Staff's annualization of fuel expense. (Vesely)		$ 1,543,550	
3.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 14,481	
	Production Purchased Power	S-8	$ 41,071	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 3,347	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 37,724	
	Production Electric Expesne	S-9	$ 54,443	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 1,981	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 52,462	
	Prod Miscl Steam Power Expense	S-10	$ (12,769)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 525	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (13,294)	
	Production - Rents	S-11	$ 2,860	
1.	No Adjustment made.			
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 2,860	
	Prod - Maint Supr & Eng	S-12	$ 15,447	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 976	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 14,471	
	Production Maint of Structures	S-13	$ (19,593)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 866	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (20,459)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Production Boiler Maintenance	S-14	$ 341,653	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 3,777	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 50,695	
3.	To adjust test year expense to reflect Staff's normalization of The Asbury outage and turbine overhaul over five years. (Williams)		$ 287,181	
	Production Maint of Electric Plant	S-15	$ 83,325	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 1,083	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 82,242	
	Prod Maint of Miscl Steam Plant	S-16	$ (1,662)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 659	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (2,321)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Hydraulic Pwr Oper Suprv & Eng	S-17	$ 116	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 116	
	Production Other Hydraulic Expense	S-19	$ 9	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 9	
	Prod Hydraulic Electric Expense	S-20	$ 80	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 80	
	Prod Miscl Hydraulic Generation Exp	S-21	$ 269	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 269	
	Prod Hydraulic Maint Suprv & Eng	S-22	$ 139	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 139	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Prod Hydraulic Maint of Structures	S-23	$	120	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	120	
	Prod Maint Reservoirs, Dam & Wtrwy	S-24	$	101	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	101	
	Prod Hydraulic Maint of Elect Plant	S-25			
1.	No adjustment made.				
	Prod Maint of Miscl Hydraulic Plant	S-26	$	120	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	120	
	Prod Combustion Turb Oper Suprv Eng	S-27	$	482	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	482	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Production Combustion Turbine Fuel	S-28	$ 2,007,507	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 2	
2.	To adjust test year expense to reflect Staff's annualization of fuel expense. (Vesely)		$ 2,007,505	
	Prod Comb Turb Generation Exp	S-29	$ 301,792	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 1,792	
2.	To adjsut test year expense to reflect Staff's annualization of the water contract with Missouri American Water for the minimum yearly take for the State Line Combined Cycle unit. (Williams)		$ 300,000	
	Prod Miscl Power Generation Exp	S-30	$ 160	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 160	
	Prod Combust Turb Maint Suprv & Eng	S-32	$ 442	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 442	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Prod Comb Turb Maint of Structures	S-33	$	122	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	122	
	Prod Maint of Gen & Eectric Plant	S-34	$	5,680,691	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	817	
2.	To adjust test year expense to refelct Staff's annualization of the State Line Combined Cycle maintenance contract. (Williams)		$	1,538,892	
3.	To adjust test year expense to reflect Staff's annualization of the State Line 1, Energy Center 1 and 2 Maintenance contract expenses. (Williams)		$	3,989,498	
4.	To adjust test year expense to reflect Staff's normalization of the cost to upgrade the State Line 1, Energy Center 1 and 2 units to meet the maintenance contract requirements. (Williams)		$	151,484	
5.					
6.					
	Prod Maint Misl Other Gen Power Plt	S-35	$	262	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	262	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Purchased Power	S-36	$ (14,670,344)	
1.	To adjust test year expense to reflect Staff's annualization of purchased power energy costs. (Vesely)		$ (8,793,364)	
2.	To adjust test year expense to reflect Staff's annualization of purchased power demand costs. (Vesely)		$ (5,876,980)	
	Oth Pwr Supply Syst Contr Load Disp	S-37	$ 1,896	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 1,912	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (16)	
	Purch Power Other Power Supply Exp	S-38	$ 21,345	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 60	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 21,285	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Transmission Oper Suprv & Engineer	S-39	$	438	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	345	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$	93	
	Transmission Load Dispatching	S-40	$	850	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	1,007	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$	(157)	
	Transmission Station Expense	S-41	$	401	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$	426	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$	(25)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Transmission Overhead Line Expense	S-42	$ 198	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 198	
	Trans & Distr Engineer Maint Suprv	S-45	$ 133	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 133	
	Transmission Maint of Structures	S-46	$ 5	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 5	
	Transmission Maint of Station Equip	S-47	$ (547,661)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 722	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (6,701)	
3.	To adjust test year expense to reflect Staff's normalization of the cost of moving the step-up transformer as part of the Asbury outage, normalized over 5 years. (Williams)		$ (541,682)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Transmission Maint of Overhead Line	S-48	$ (100,427)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 198	
2.	To adjsut test year expense to reflect Staff's annualization of tree trimming expense based on a 5-year average. (Eaves)		$ (100,625)	
	Distribution Oper Suprv & Engineer	S-49	$ 1,000	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 1,205	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 99	
3.	To adjust test year expense to reflect Staff's disallowance of certial promotional giveaways. (DeVore)		$ (304)	
	Distribution Substation Operations	S-50	$ 868	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 868	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distributioon Overhead Line Expense	S-51	$ 3,797	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 3,770	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 27	
	Distribution Underground Line Exp	S-52	$ 407	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 407	
	Distr Street Light Signal Sys Exp	S-53	$ 191	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 191	
	Distribution Meter Expense	S-54	$ 4,084	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 4,084	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Cust Installation Exp	S-55	$ (229,676)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 299	
2.	To adjust test year expense to reflect Staff's normalization of storm damage. (Williams)		$ (184,291)	
3.	To adjust test year expense to reflect the elimination of a year 2000 booking error corrected in 2001. (Williams)		$ (45,684)	
	Distribution Miscellaneous Expense	S-56	$ 459	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 431	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 28	
	Distribution Maint Suprv & Engineer	S-58	$ 484	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 556	
2.	To adjust test year expense to reflect Staff's disallowance of certial promotional giveaways. (DeVore)		$ (72)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Maint of Structures	**S-59**	**$ 34**	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 34	
	Distribution Maint of Station Equip	**S-60**	**$ 759**	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 759	
	Distribution Maint of Overhead Line	**S-61**	**$ 115,313**	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 3,510	
2.	No adjustment made.			
3.	To adjsut test year expense to reflect Staff's annualization of tree trimming expense based on a 5-year average. (Eaves)		$ 111,803	
	Distrib Maint of Underground Lines	**S-62**	**$ 915**	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 915	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distr Maint of Line Transformers	S-63	$ 262	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 262	
	Distr Maint of St Light Sig Sys Exp	S-64	$ 350	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 350	
	Distribution Maintenance of Meters	S-65	$ 521	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 521	
	Distr Maint of Miscellaneous Plant	S-66	$ (76,051)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 165	
2.	To adjust test year expense to reflect the elimination of an inventory correction for several years. (Williams)		$ (76,216)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Customer Accounts Supervision	S-67	$ (372)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 1,051	
2.	To adjust test year expense to reflect Staff's disallowance of certial promotional giveaways. (DeVore)		$ (1,027)	
3.	No adjustment made.			
4.	To adjust test year expense to reflect Staff's disallowance of certian dues. (DeVore)		$ (396)	
	Customer Accounts Read Meters	S-68	$ 2,820	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 2,820	
	Customer Accounts Records & Collect	S-69	$ (159,430)	$ 1,943
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 5,853	
2.	To adjust test year expense to reflect Staff's disallowance of certial promotional giveaways. (DeVore)		$ (28)	
3.	To adjust test year expense to reflect Staff's annualization of Banking Fees. (Williams)		$ (213,593)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year expense to reflect Staff's annualization of postage expense for the July 1 2002 postage increase. (DeVore)		$ 48,338	
5.	To adjsut test year expense to reflect the postage expense associated with customer growth. (DeVore)			$ 1,943
	Customer Accounts Uncollectible Acc	S-70	$ (541,543)	
1.	To adjust test year epense to reflect Staff's annualization of Bad Debt Write-offs. (Hyneman)		$ (541,543)	
	Customer Accounts Miscellaneous Exp	S-71	$ 176	$ 207,558
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 176	
2.	To include in the cost of service an annualized level of interest on customer deposits at prime plus 1% at 5.75%. (DeVore)			$ 207,558
	Customer Service Supervision	S-72	$ (49)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 766	
2.	To adjust test year expense to reflect Staff's disallowance of certial promotional giveaways. (DeVore)		$ (417)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	No adjustment made.			
4.	To adjust test year expense to reflect Staff's disallowance of certian dues. (DeVore)		$ (398)	
	Customer Service Assistance Expense	S-73	$ (1,660)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 1,176	
2.	To adjust test year expense to reflect Staff's disallowance of certial promotional giveaways. (DeVore)		$ (2,236)	
3.	To adjust test year expense to reflect Staff's disallowance of certian dues. (DeVore)		$ (600)	
4.	No adjustment made.			
	Cust Serv Inform & Instruct Adv Exp	S-74	$ (31,116)	
1.	To adjust test year expense to reflect Staff's disallowance of certain advertising expenses. (DeVore)		$ (31,116)	
	Sales Supervision Expense	S-76	$ (4,258)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 313	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

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 certial promotional giveaways. (DeVore)		$ (4,233)	
3.	To adjust test year expense to reflect Staff's disallowance of certian dues. (DeVore)		$ (338)	
	Demonstration & Selling Expense	S-77	$ (15,698)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 830	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 1,887	
3.	To adjust test year expense to reflect Staff's disallowance of certial promotional giveaways. (DeVore)		$ (16,865)	
4.	To adjust test year expense to reflect Staff's elimination of certian donations charged to expense. (DeVore)		$ (1,550)	
	Miscellaneous Sales Expense	S-78	$ 6	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 6	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Administrative & General Salaries	S-79	$ (72,990)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 14,585	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 16,627	
3.	To adjust test year expense to reflect Staff's disallowance of certian dues. (DeVore)		$ (138)	
4.	To adjust test year expense to reflect Staff's disallowance of Lightning Bolt Awards. (Lucus)		$ (36,250)	
5.	To adjust test year expense to reflect Staff's disallowance associated with officers incentive compensation. (Lucus)		$ (67,814)	
	Admin & Gen. Office Supply Expense	S-80	$ (100,392)	
1.	To adjust test year expense to reflect Staff's annualization of postage expense for the July 1 2002 postage increase. (DeVore)		$ 3,864	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 6,886	
3.	To adjust test year expense to reflect Staff's elimination of certian donations charged to expense. (DeVore)		$ (3,015)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year expense to reflect Staff's disallowance of certian dues. (DeVore)	$ (11,984)	
5.	No adjustment made.		
6.	To adjust test year expense to reflect Staff's disallowance of costs associated with an EPA settlement. (Eaves)	$ (96,143)	
	Admin & Gen Outside Services Empl S-82	$ (141,767)	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)	$ 6	
2.	To adjust test year expense to reflect Staff' disallowance of certain outside services costs which were merger related. (Eaves)	$ (174,675)	
3.	To adjust test year expense to reflect Staff's adjustment to outside services to include a 2001 cost not recorded during the test year. (Eaves)	$ 3,581	
4.	To adjust test year expense to reflect Staff's annualization of outside services for the elimination of costs incurred in 2000, but booked to expense in 2001. (Eaves)	$ (3,582)	
5.	To adjust test year expense to reflect Staff's adjustment to outside services to include a 2001 cost not recorded during the test year. (Eaves)	$ 32,996	
6.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)	$ (93)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Property Insurance	S-83	$ 256,789	
1.	To adjust test year expense to reflect Staff's annualization of property insurance. (Williams)		$ 267,431	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (10,642)	
	Injuries & Damages Insurance Exp	S-84	$ (18,617)	
1.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (1,111)	
2.	To adjust test year expense to reflect Staff's annualization of injuries and damages expense. (Eaves)		$ (17,506)	
	Employee Pensions & Benefits	S-85	$ 2,019,386	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 4,142	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (42,991)	
3.	To adjust test year 401K expense to reflect Staff's annualization of payroll at June 30, 2002. (Lucus)		$ (63,444)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year expense to reflect Staff's elimination of certian donations charged to expense. (DeVore)	$ (130)	
5.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Lucus)	$ (38,555)	
6.	To adjust test year FAS 87 pension credit to an ERISA minimum amount of $0. (Hyneman)	$ 2,921,363	
7.	To adjust 2002 FAS 106 expense to reflect the use of a market-related value of assets and 5 year amortization of the 5 year average gain/loss balance. (Hyneman)	$ 297,117	
8.	To adjust test year Group Life Insurance expense to reflect Staff's annualized amount. (Lucus)	$ (20,079)	
9.	To adjust test year expense to reflect Staff's annualized employee medical costs. (Lucus)	$ 137,898	
10.	To adjust test year expense to reflect Staff's annualization of Accidental Death & Dimemberment Insurance. (Lucus)	$ (111)	
11.	To adjust test year expense to reflect Staff's annualization of Tuition & Education Reimbursement expense. (Lucus)	$ 33,310	
12.	To adjust test year expense to reflect Staff's annualization of Total and Permanent Disability Insurance. (Lucus)	$ 16,993	
13.	To adjust test year expense to refelct Staff's annualization of the flexible benefit expense. (Lucus)	$ 49,384	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
14.	To adjust test year expense to reflect Staff's elimination of severance pay booked to expense during the test year. (Lucus)		$ (1,275,511)	
	Regulatory Commission Expense	S-87	$ (2)	$ 253,668
1.	To adjust test year expense to reflect Staff's annualization of the PSC assessment for the 2003 fiscal year. (DeVore)			$ 52,948
2.	To adjust test year expense to reflect Staff's annualization of rate case expense. (DeVore)			$ 200,720
3.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ (2)	
	Admin & General Miscellaneous Exp	S-89	$ 127,760	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 24	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 132	
3.	To adjust test year expense to reflect Staff's disallowance of certain advertising expenses. (DeVore)		$ (23,621)	
4.	To adjust test year expense to reflect Staff's elimination of certian donations charged to expense. (DeVore)		$ (600)	

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
5.	To adjust test year expense to reflect Staff's disallowance of certian dues. (DeVore)		$ (8,230)	
6.	To adjust test year expense to reflect Staff's annualization of non-property insurance policies. (Williams)		$ 160,055	
	Admin & General Rents Expense	S-90	$ 1,427	
1.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 1,427	
	Admin & Gen Maint of General Plant	S-91	$ 3,965	
1.	To adjust test year payroll expense to reflect Staff's annualized level through June 30, 2002. (Lucus)		$ 469	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 4-year average of costs. (Williams)		$ 3,496	
	Depreciation Expense	S-92		$ (1,632,317)
1.	To ajust test year depreciation expense to reflect Staff's annualization of plant and depreciation rates. (Harris)			$ (1,632,317)

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Depreciation Expense - Other	S-93		$ (1,563,857)
1.	To eliminate depreciation on transportation equipment charged to maintenance in the test year. (Harris)			$ (1,563,857)
	Taxes Other Than Income Taxes	S-95	$ 556,728	$ (4,385,568)
1.	To adjust test year expense related to FICA Taxes to reflect Staff's annualization of payroll. (Lucus)		$ (7,658)	
2.	To adjust test year FUTA exppense to reflect the Staff's annualization of payroll. (Lucus)		$ (1,083)	
3.	To adjust test year SUTA Taxes to reflect Staff's annualization of payroll. (Lucus)			
4.	To eliminate the franchise taxes included in per book revenues. (Hyneman)			$ (4,385,568)
5.	To adjust test year expense to reflect Staff's annualization of property taxes. (Eaves)		$ 565,469	
	Current Income Taxes	S-96		$ 10,699,266
1.	To adjust current income taxes consistent with adjusted net operating income before taxes. (Harris)			$ 10,699,266

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Income Tax

Line		Test Year	8.27% Return	8.49% Return	8.72% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	$ 61,585,929	$ 61,692,203	$ 63,760,820	$ 65,923,468
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 21,076,705	$ 21,076,705	$ 21,076,705	$ 21,076,705
3	Book Depreciation - Clearing/Opers	1,563,857	1,563,857	1,563,857	1,563,857
4	Non - Deductible Expenses	51,155	51,155	51,155	51,155
5	Contributions in Aid of Constructio	1,000,540	1,000,540	1,000,540	1,000,540
6	Total	$ 23,692,257	$ 23,692,257	$ 23,692,257	$ 23,692,257
	Subtr from Net Income Before Taxes				
7	Interest Expense 4.1300 %	$ 23,925,919	$ 23,925,919	$ 23,925,919	$ 23,925,919
8	Tax Depreciation - Straight Line	22,219,448	22,219,448	22,219,448	22,219,448
9	Tax Depreciation - Excess	11,235,776	11,235,776	11,235,776	11,235,776
10	Preferred Stock Dividends	0	0	0	0
11	Total	$ 57,381,143	$ 57,381,143	$ 57,381,143	$ 57,381,143
12	Net Taxable Income	$ 27,897,043	$ 28,003,317	$ 30,071,934	$ 32,234,582
	Provision for Federal Income Tax				
13	Net Taxable Income	$ 27,897,043	$ 28,003,317	$ 30,071,934	$ 32,234,582
14	Deduct Missouri Income Tax 100.0 %	$ 1,454,348	$ 1,459,889	$ 1,567,731	$ 1,680,476
15	Deduct City Income Tax	0	0	0	0
16	Federal Taxable Income	26,442,695	26,543,428	28,504,203	30,554,106
17	Total Federal Tax	$ 9,254,944	$ 9,290,200	$ 9,976,471	$ 10,693,937

Empire District Electric Company
Case: ER-02-424A
Twelve Months Ended December 31, 2001 updated June 30, 2002

Income Tax

Line		Test Year	8.27% Return	8.49% Return	8.72% Return
	(A)	(B)	(C)	(D)	(E)
	Provision for Missouri Income Tax				
18	Net Taxable Income	$ 27,897,043	$ 28,003,317	$ 30,071,934	$ 32,234,582
19	Deduct Federal Income Tax 50.0 %	$ 4,627,472	$ 4,645,100	$ 4,988,236	$ 5,346,969
20	Deduct City Income Tax	0	0	0	0
21	Missouri Taxable Income	23,269,571	23,358,217	25,083,699	26,887,614
22	Total Missouri Tax	$ 1,454,348	$ 1,459,889	$ 1,567,731	$ 1,680,476
	Provision for City Income Tax				
23	Net Taxable Income	$ 27,897,043	$ 28,003,317	$ 30,071,934	$ 32,234,582
24	Deduct Federal Income Tax	$ 9,254,944	$ 9,290,200	$ 9,976,471	$ 10,693,937
25	Deduct Missouri Income Tax	1,454,348	1,459,889	1,567,731	1,680,476
26	City Taxable Income	17,187,751	17,253,228	18,527,732	19,860,169
27	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
28	Federal Income Tax	$ 9,254,944	$ 9,290,200	$ 9,976,471	$ 10,693,937
29	Missouri Income Tax	1,454,348	1,459,889	1,567,731	1,680,476
30	City Income Tax	0	0	0	0
31	Total	$ 10,709,292	$ 10,750,089	$ 11,544,202	$ 12,374,413
	Deferred Income Taxes				
32	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
33	Deferred Income Taxes	3,796,479	3,796,479	3,796,479	3,796,479
34	Amort. of Deferred Tax Depreciation	(408,639)	(408,639)	(408,639)	(408,639)
35	Amortization of Deferred ITC	(488,181)	(488,181)	(488,181)	(488,181)
36	Total	$ 2,899,659	$ 2,899,659	$ 2,899,659	$ 2,899,659
37	Total Income Tax	$ 13,608,951	$ 13,649,748	$ 14,443,861	$ 15,274,072