

Exhibit No. _____
Issue: Accounting Schedules, Cost
of Service
Witness: David W. Gibson
Type of Exhibit: Direct Testimony
Sponsoring Party: Empire District
Case No.:
Date Prepared: November 2, 2000

**Before the Public Service Commission
of the State of Missouri**

Direct Testimony

of

David W. Gibson

Exhibit No. 6
Date 5/29/01 Case No. ER-2001-299
Reporter KRM

November 2000

DIRECT TESTIMONY
OF
DAVID W. GIBSON
THE EMPIRE DISTRICT ELECTRIC COMPANY
BEFORE THE
MISSOURI PUBLIC SERVICE COMMISSION
CASE NO.

1 **I. Introduction**

2 Q. STATE YOUR NAME AND ADDRESS PLEASE.

3 A. David W. Gibson. My business address is 602 Joplin Street, Joplin, Missouri.

4 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

5 A. The Empire District Electric Company, ("Empire" or "Company"). I am Director of
6 Financial Services and Assistant Secretary.

7 Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND
8 PROFESSIONAL EXPERIENCE.

9 A. I was graduated from the University of Nebraska in May of 1972 with a Bachelor of
10 Science degree in Business Administration with a major in accounting. After
11 graduation, I worked for the public accounting firm of Price Waterhouse & Co., for a
12 period of approximately two years in the auditing section. From that time until 1979,
13 I held positions as assistant controller or controller with various retail and
14 manufacturing companies.

15 In April, 1979 I accepted a position with Empire in the internal audit department.
16 Since that time, I have been the Director of Corporate Planning and Director of
17 Financial and Regulatory Accounting. I assumed my duties as Director of Financial
18 Services and Assistant Secretary in 1991. In this position I have responsibility for

1 revenue accounting, meter reading, property taxes, rates and financial and regulatory
2 accounting.

3 **II. Purpose and Scope**

4 Q. I DIRECT YOUR ATTENTION TO WHAT HAS BEEN ATTACHED TO YOUR
5 TESTIMONY AND MARKED FOR IDENTIFICATION PURPOSES AS
6 SCHEDULE DWG-1. PLEASE DESCRIBE THIS SCHEDULE.

7 A. Schedule DWG-1, which itself is broken down into sections and schedules, consists
8 generally of financial and other information which supports the Company's revenue
9 requirement. I am sponsoring the following portions of Schedule DWG-1:

10 Section C, Schedule 1, Comparative and Summary Information

11 Section D, Schedule 1, Rate Base and Rate of Return

12 Section E, Schedule 1, Electric Plant in Service by Primary Plant Account

13 Section F, Schedule 1, Accumulated Provision for Depreciation of Electric Plant in
14 Service

15 Section G, Schedule 1, Page 1, Working Capital

16 Section G, Schedule 1, Page 2, Materials and Supplies

17 Section G, Schedule 1, Page 3, Prepayments

18 Section G, Schedule 1, Page 4, Prepaid Interest

19 Section G, Schedule 2, Cash Working Capital

20 Section G, Schedule 3, Page 1 Income Tax Gross-up Factor

21 Section G, Schedule 3, Page 2, Income Tax Lag

22 Section G, Schedule 3, Page 3, Interest Expense Lag Calculation

23 Section G, Schedule 3, Page 4, Calculation of Interest Offset and Income Tax

1 Offset

2 Section H, Schedule 1, Capital Structure at December 31, 2000

3 Section H, Schedule 2, Preferred Capital Stock

4 Section H, Schedule 3, Long Term Debt

5 Section H, Schedule 8, Page 1, Calculation of Embedded Costs

6 Section J, Schedule 1, Test year Utility Operating Income Statements and

7 Adjustments

8 Section J, Schedule 2, Explanation of Adjustments to Test Year Revenues and

9 Expenses

10 Section K, Schedule 1, Depreciation Rates and Accruals

11 Section K, Schedule 2, Page 1, Normalized Depreciation Expense

12 Section K, Schedule 2, Page 4, Summary of Depreciation and Amortization

13 Section L, Schedule 1, Taxes Charged to Electric Operations

14 Section L, Schedule 2, Page 1, Calculation of Provision for Income Taxes Payable

15 for Twelve Months Ended December 31, 2000

16 Section L, Schedule 2, Page 2, Calculation of Deferred Income Taxes for Twelve

17 Months Ended December 31, 2000

18 Section M, Schedule 1, Bases of Allocation of Property and Expenses

19 Section M, Schedule 2, Allocation of Rate Base, Revenue and Expenses

20 Section M, Schedule 3, 12-Month Average Peaks

21 Section N, Schedule 1-6, Cost of Service and Allocation Methodology

22 These materials were prepared under my supervision and direction and will be referred
23 to later in this testimony.

1 Q. WAS THIS FILING PREPARED IN ORDER TO ACHIEVE CONSISTENCY WITH
2 EMPIRE'S PRIOR RATE FILINGS?

3 A. Yes. The filing was prepared in a manner consistent with our prior electric rate cases
4 before this Commission.

5 **III. Schedule Explanations**

6 Q. ARE THERE ANY PROPOSED TARIFF SHEETS WHICH DEAL WITH ISSUES
7 NOT SPECIFICALLY RELATED TO CUSTOMER RATES?

8 A. Yes. For those customers that are subject to gross receipts, occupation or franchise
9 taxes, the language has been modified in order to take into account any fees or taxes
10 that may be imposed based on a flat sum payment by a taxing authority. This will
11 affect the following classes of customers, residential (RG), commercial (CB), small
12 heating (SH), general power (GP), large power (LP), electric furnace primary (PF),
13 feed mill and grain elevator (PFM), total electric building (TEB), private lighting
14 (PL), special lighting (LS) and miscellaneous (MS).

15 In addition, the special transmission service contract for ICI (SC-ICI) was
16 eliminated. This customer has reduced their usage and switched to the LP rate in May
17 of 2000.

18 The discount applicable to municipal street lighting service (SPL) was eliminated
19 since it was due to expire in April, 2001.

20 Rider M, Municipal General Service, was eliminated. This tariff expired on August
21 15, 1997.

22 Schedule RTP, Real Time Pricing was also eliminated. This was a pilot program
23 which expired on May 31, 1999.

1 Eliminate Schedule RCP, Residential Conservation Packet Pilot Program. This
2 pilot program expired after 400 packets were installed or not later than February 27,
3 2000.

4 Schedule EH, E Home Pilot Program was also eliminated. This program expired
5 December 31, 1998.

6 Q. I DIRECT YOUR ATTENTION TO SECTION C, SCHEDULE 1 AND ASK YOU
7 WHAT IT IS.

8 A. Section C, Schedule 1 is a summary of certain key data for the test year and
9 comparison of this data with similar data from Empire's previous electric rate case
10 filing, Case No. ER-97-81.

11 Line 1 shows total test year Missouri jurisdictional electric revenues at existing
12 rates to be \$214,182,733.

13 Line 2 shows that revenues would have totaled \$255,650,659 with the proposed
14 rates in effect throughout the test year.

15 Line 3 shows that total electric operating revenues would have been 19.36% more
16 with the proposed rates in effect during this period.

17 Line 4 shows the test year rate base to be \$507,776,832 which is an increase of
18 \$140,965,686 or approximately 38% more than the rate base which was filed in Case
19 No. ER-97-81.

20 Line 5 shows that existing rates were set in Case No. ER-97-81, for which a rate
21 base of \$366,811,146 was filed.

22 Line 6 shows a rate of return of 4.58% on the test year rate base under existing
23 rates.

1 Line 7 shows a 9.61% rate of return on rate base under the proposed rates.

2 Line 8 shows a return on equity of -.65% under the existing rates.

3 Line 9 shows a 11.50% return on equity under the proposed rates.

4 Line 10 shows that existing rates were based on total electric operating expenses of
5 \$133,514,080 as filed in Case No. ER-97-81.

6 Line 11 shows that total electric operating expenses of \$190,934,339 are included
7 in this filing.

8 Q. I REFER YOU TO SECTION D, SCHEDULE 1 AND ASK YOU TO EXPLAIN IT.

9 A. Section D, Schedule 1 shows the Company's electric rate base and rate of return before
10 and after the proposed rate increase.

11 For the test year ending December 31, 2000 and adjusted for the State Line
12 Combined Cycle (SLCC) plant, end of period balances are used for electric plant in
13 service and reserve for depreciation. Materials and supplies and prepayments are the
14 average of the thirteen consecutive month-end balances ending December 31, 2000.
15 In addition, the cash working capital requirement which is based on adjusted income
16 has been added to rate base.

17 Injuries and damages reserve which represents the balance above the actual cash
18 outlays, as well as deferred income taxes resulting from the use of liberalized
19 depreciation methods are deducted from the rate base. Rate base has also been
20 adjusted to reflect customer deposits and customer advances.

21 Interest offset, which is the cash lag in the interest synchronization calculation used
22 to determine current income taxes, as well as income tax offset, which is the
23 calculated current income tax times the lag in income tax payments, are also deducted

1 from rate base.

2 The total original cost electric rate base is \$507,776,832 (Line 14) which is
3 multiplied by the indicated rate of return of 9.61% (Line 21) to give us after tax
4 operating income of \$48,797,354 (Line 20). This is subtracted from the proforma
5 operating income of \$23,248,395 (Line 15) which results in the after tax deficiency of
6 \$25,548,959 (Line 17) or the pre-tax revenue requirement of \$41,467,926 (Line 19)
7 which was filed with the Commission.

8 Q. I DIRECT YOUR ATTENTION TO SECTION E, SCHEDULE 1 AND ASK YOU
9 TO EXPLAIN IT.

10 A. Section E, Schedule 1, Pages 1 and 2 is a statement showing, by classified functional
11 electric plant in service groups, the actual and pro forma original cost of electric plant
12 used and useful at December 31, 1999, and December 31, 2000. The projected
13 Company additions of plant in the amount of \$120,802,000 which is associated with
14 the SLCC project, along with the associated transmission facilities, is shown in
15 Column D. Projected total electric plant in service, as adjusted, at December 31,
16 2000, is \$1,004,738,037 (Column E) and \$842,385,334 for Empire's Missouri
17 jurisdiction (Column F).

18 Q. WILL YOU TELL US WHAT SECTION F, SCHEDULE 1 SHOWS?

19 A. Section F, Schedule 1 is a statement of accumulated provision for depreciation of
20 electric plant in service showing amounts by functional plant groups at December 31,
21 1999, and December 31, 2000, as adjusted for SLCC. The amount in column D of
22 \$5,643,971, represents a year's depreciation for the new SLCC plant and the
23 associated transmission facilities. The projected total accumulated provision for

1 depreciation of electric plant in service at the end of the test year is \$334,444,410
2 (Column E) and \$281,185,051 for our Missouri jurisdiction (Column F).

3 Q. I DIRECT YOUR ATTENTION TO SECTION G, SCHEDULE 1 THROUGH
4 SCHEDULE 3 AND ASK YOU TO EXPLAIN IT.

5 A. Section G, Schedule 1, Pages 1 through 4 projects test year amounts of materials and
6 supplies and prepayments using a 13-month average. Calculating these amounts on a
7 13-month average is consistent with Staff presentations in the Company's prior rate
8 cases.

9 Section G, Schedule 2 computes projected cash working capital for the twelve
10 months ended December 31, 2000 with adjustments reflecting the change in working
11 capital for the addition of the SLCC plant. The expense and revenue lag for each
12 component is the same as used by the Staff in ER-97-81. The computation, using
13 updated normalized test year expenses, results in a cash working capital requirement
14 of (\$2,784,299). Cash working capital is a rate base deduction due to the increased
15 usage of gas and also the increase in property taxes.

16 Section G, Schedule 3, Pages 1 through 4 calculates the Company's income tax
17 gross-up factor as well as lags for income taxes and interest expense. In addition, the
18 calculations are shown for interest and income tax offset.

19 Q. WILL YOU PLEASE DESCRIBE SECTION H, SCHEDULE 1?

20 A. Section H, Schedule 1 summarizes the capital structure of the Company as of
21 December 31, 2000 and the proforma capital structure using 47.5% equity and 52.5%
22 long-term debt. This is the ratio used in the regulatory plan as discussed by Empire
23 witness Robert Fancher in his Direct Testimony. The return on common equity was

1 set at 11.50% which is discussed in the testimony of Empire witness Dr. Donald
2 Murry in his Direct Testimony.

3 Q. WILL YOU PLEASE DESCRIBE SECTION H, SCHEDULE 2?

4 A. Section H, Schedule 2 lists the Company's preferred stock series which was redeemed
5 during 1999 as part of the merger agreement.

6 Q. WILL YOU PLEASE EXPLAIN SECTION H, SCHEDULE 3?

7 A. Section H, Schedule 3 lists each series of the Company's projected first mortgage
8 bonds outstanding along with any associated unamortized expense, discount and
9 premium at December 31, 2000 in columns A and B. Columns C and D reflect the
10 first mortgage bonds that would be necessary to meet the proforma capital structure as
11 reflected in Section H, Schedule 1. The 7.7% series (line 12) was reduced from
12 \$100,000,000 to \$64,050,000.

13 Q. WHY WAS THAT SERIES REDUCED AND NOT THE OTHERS?

14 A. This series was issued after the merger agreement was announced and was reduced to
15 show what it would have been if the merger were not pending.

16 Q. WHAT IS CONTAINED IN SECTION H, SCHEDULE 8?

17 A. Section H, Schedule 8, details Empire's unadjusted and proforma capital structure for
18 first mortgage bonds. It shows the unadjusted embedded rate of 7.90% in column B
19 and the proforma embedded annual cost of 7.91% in column D.

20 Q. I HAND YOU SECTION J, SCHEDULE 1 AND ASK YOU TO DESCRIBE IT.

21 A. Section J, Schedule 1 is a test year income statement with adjustments to normalize
22 test year electric operations including the addition of the SLCC plant. Column A
23 reflects the total Company projected results for the twelve months ending December

1 31, 2000. Excluded from Column A are expenses associated with the pending merger
2 with UtiliCorp United in the amount of \$124,850. Column B summarizes adjustments
3 to total Company electric operations. Column C is the total Company pro forma
4 income statement. Column D shows the projected Missouri jurisdictional electric
5 operating statement, and Column E summarizes the portion of adjustments applicable
6 to Missouri. Column F shows the Missouri electric operating statement reflecting the
7 December 31, 2000, pro forma revenues and expenses.

8 Q. I HAND YOU SECTION J, SCHEDULE 2 AND ASK YOU WHAT IT IS.

9 A. Section J, Schedule 2 details the following adjustments to electric operations test year
10 amounts as shown on Section J, Schedule 1:

11 Total Company and Missouri revenues are adjusted to reflect customer numbers at
12 May 31, 2001 and to normalize the weather during the first seven months of 2000. It
13 is not necessary to normalize for the last five months of 2000 since revenue is
14 budgeted and based on normal weather. The reason for the adjustment to May 31,
15 2001 is to match revenues with the new SLCC plant.

16 The customer growth adjustment annualizes the revenues to reflect what would
17 have been received if the year-end level of customers had been served by the
18 Company for the entire test year. The differences in December 31, 2000, customers
19 and the customers billed in each month of the test year were multiplied by the average
20 kilowatt-hours (Kwh) per customer in that month. The change in Kwh was multiplied
21 by the average cost per Kwh to obtain the revenue adjustment. The same was done for
22 customers at the end of May, 2001 to reflect the addition of the SLCC plant. In these
23 calculations, the Kwh and the average charges reflect the effect of unbilled revenues

1 adjustments which are made to match revenues to generation and fuel expense.

2 Q. WHEN IS WEATHER NORMALIZATION OF TEST YEAR KWH USAGE AND
3 REVENUES APPROPRIATE?

4 A. It is important to make a weather normalization adjustment to test year Kwh usage and
5 revenues when the difference between actual weather and normal weather is of
6 sufficient magnitude to distort the rate-making process. The first seven months of
7 2000 were the only months normalized; only the residential and commercial classes
8 were adjusted since they are the most weather sensitive to colder/warmer weather.

9 Q. PLEASE DESCRIBE THE PROCEDURE USED IN CALCULATING THIS
10 ADJUSTMENT.

11 A. Statistical regression analysis was used to derive equations that describe the
12 relationship between billing month average daily Kwh usage per customer and billing
13 month weather conditions. These equations were used with a thirty-year weather
14 normal from the National Oceanic and Atmospheric Administration (NOAA) to
15 calculate what Kwh usage would have been in the twelve month test year period had
16 normal weather prevailed. The weather adjustment Kwh sales were calculated as the
17 difference between Kwh sales under normal weather conditions and actual test year
18 Kwh sales. The revenues associated with these revised Kwh sales were calculated as
19 the product of the appropriate rate schedule average price of electricity and the
20 weather adjustment Kwh sales.

21 Q. PLEASE DISCUSS THE STATISTICAL REGRESSION ANALYSIS.

22 A. Actual daily weather data was used to calculate the average daily degree days for each
23 customer in each billing month. Billing month meter reading dates for each customer

1 were used to calculate the average number of days that usage occurred for each
2 customer in each billing month. Daily Kwh sales per customer for the billing month
3 was the dependent variable in the regression model. Although the specific choice of
4 explanatory or independent variables was not identical for all rate groups, the models
5 generally included a heating degree day variable, a cooling degree day variable, and a
6 time trend variable.

7 Q. PLEASE EXPLAIN HOW THE DEPENDENT VARIABLE, DAILY KWH SALES
8 PER CUSTOMER, WAS CALCULATED.

9 A. Daily Kwh usage per customer was calculated by dividing the billing month total Kwh
10 usage for each customer group by the number of customers in the billing month and
11 by the average number of days in the billing month.

12 Q. WHY IS IT BETTER TO EXPRESS THE DATA AS DAILY KWH USAGE PER
13 CUSTOMER RATHER THAN SIMPLY TOTAL KWH USAGE IN THE BILLING
14 MONTH?

15 A. The various billing months in the test year period do not all have the same number of
16 days. Therefore, it is preferable to express the weather variables and usage on a per-
17 day basis to put the various billing months on a similar basis. Expressing daily Kwh
18 usage on a per-customer basis allows for changing customer numbers across billing
19 months.

20 Q. PLEASE DISCUSS THE DEFINITION AND CHOICE OF WEATHER
21 VARIABLES USED IN THE REGRESSION.

22 A. Daily degree days is defined as the number of degrees (Fahrenheit) by which mean
23 daily temperature is above or below some reference point. Cooling degree days is the

1 number of degrees by which the mean daily temperature is above the reference point,
2 whereas heating degree days is the number of degrees by which the mean daily
3 temperature is below the reference point. Although sixty-five degrees is the reference
4 temperature for official degree day data published by NOAA, this is not necessarily
5 the appropriate base for describing the response of load to temperature for all customer
6 classes. Some classes tend to add significant air conditioning load at higher
7 temperatures while other classes may add space heating load at temperatures lower
8 than sixty-five degrees.

9 Q. WHAT CUSTOMER GROUPS WERE EVALUATED?

10 A. The residential customer class and the commercial groups of commercial CB,
11 commercial SH, and commercial TEB were included in the weather normalization.
12 The other customer groups and rates are not significantly weather sensitive.

13 Q. WHAT HISTORICAL TIME PERIOD WAS USED IN THE STATISTICAL
14 REGRESSION ANALYSIS?

15 A. The analysis covered the billing months of January 1990 to December 1994.

16 Q. WHERE WAS THE WEATHER DATA OBTAINED?

17 A. The historical weather data used was obtained from NOAA for the Joplin, Missouri,
18 weather station.

19 Q. HOW WOULD YOU CHARACTERIZE THE STATISTICAL PERFORMANCE OF
20 THESE REGRESSION MODELS?

21 A. The R-squared statistic, which is a measure of the proportion of total variation in the
22 independent variable that is explained by the model, ranges from 0.9843 to 0.9931.
23 The adjusted R-squared statistic is the R-squared statistic adjusted for degrees of

1 freedom. It allows for the trade-off between increased R-squared and decreased
2 degrees of freedom. The regression model values for this statistic range from 0.9835
3 to 0.9928. In all cases, the t-statistic associated with the independent variables
4 indicates a high level of statistical significance.

5 Q. HOW WERE THE REGRESSION MODEL RESULTS USED TO CALCULATE
6 THE WEATHER ADJUSTMENTS FOR THE CUSTOMER GROUPS?

7 A. The difference between normal and actual weather for each month was multiplied by
8 the estimated weather coefficients from the regression models to calculate a daily
9 weather adjustment per customer for each month. Multiplying this value by the actual
10 number of days and customers in the month produced the monthly total weather
11 adjustment to Kwh usage. The sum of the monthly adjustments was the test year Kwh
12 adjustment for that customer group.

13 Q. HOW WERE THE REVENUE ADJUSTMENTS DUE TO WEATHER
14 CALCULATED?

15 A. The appropriate rate schedule average price of electricity for each month in the time
16 period was applied to the Kwh adjustments to derive revenue adjustments. The sum
17 of the monthly revenue adjustments was the test year revenue adjustment for that
18 customer group.

19 Q. WOULD YOU EXPLAIN THE ADJUSTMENTS TO EXPENSES.

20 A. Total Company production costs are increased by \$32,676,088, or \$26,444,461 for the
21 Missouri jurisdiction. Included in this is an increase of \$418,538 total Company or
22 \$340,948 for the Missouri jurisdiction, which reflects the annualized payroll expense
23 for the test year. Payroll expense reflects the wage rates as of December 31, 2000 and

1 reflects positions that are currently authorized but unfilled and have been adjusted for
2 a wage increase for union employees in November of 2000. Capacity charges
3 decreased by \$6,118,540 on a total Company basis as a result of the additional
4 capacity available to the Company with the addition of the SLCC plant. Fuel and
5 purchased power costs were normalized, as of December 31, 2000, to reflect customer
6 growth, weather, and the additional natural gas usage resulting from the addition of
7 the SLCC plant. This resulted in an increase of \$29,788,960 on a total Company basis
8 or \$23,978,370 for the Missouri jurisdiction (see direct testimony of Greg Sweet).
9 Total Company maintenance expense increased by \$8,073,401 in order to reflect the
10 maintenance expenses associated with the new SLCC plant. The same was done for
11 the Energy Center (see the Direct Testimony of Gary Groninger for a discussion of the
12 maintenance costs). The fuel cost for the customer growth for the period from January
13 1, 2001 to May 31, 2001 was calculated using the average production rate and resulted
14 in an increase of \$513,728 for the Company or \$450,733 for the Missouri jurisdiction.

15 Transmission expenses were increased by \$84,388 for the Missouri jurisdiction to
16 reflect annualized payroll costs.

17 Distribution expenses were increased by \$331,506 to adjust for the same costs as
18 mentioned for transmission expenses.

19 Customer accounts, customer assistance and sales expense were increased by
20 \$169,238, \$32,462 and \$33,814, respectively, to recognize increased payroll costs.

21 Administration and general expenses were increased by \$1,233,002 for the total
22 company. Of the total, \$246,916 was for increased payroll and 401(k) costs. The
23 annualization of FAS 87 and 106 costs in the amount of \$891,784 is a result of Case

1 No. ER-97-81 (see the Direct Testimony of Darryl Coit). Regulatory commission
2 expense was increased by \$27,591 and rate case expense was increased by \$66,711.
3 The rate case expense was amortized over 5 years in order to mirror the requested
4 merger rate freeze. If the merger is not finalized, then the total amount of \$333,556
5 should be spread over 2 years.

6 Depreciation expense was increased by \$7,161,779 which reflects higher plant in
7 service at December 31, 2000 and adjusted for the addition of the SLCC plant.

8 Q. PLEASE CONTINUE WITH YOUR DESCRIPTION OF SECTION J, SCHEDULE 2?

9 A. Taxes other than income taxes are increased by \$1,526,886 for the total Company or
10 \$1,280,831 for the Missouri jurisdiction in order to annualize property taxes to the
11 projected plant at December 31, 2000 as adjusted for the SLCC plant addition June 1,
12 2001, and to include payroll taxes from the annualized payroll expenses.

13 The next five adjustments are a result of the changes that were made above and also
14 to adjust book taxes to taxes calculated on a regulatory basis.

15 The last adjustment, interest on customer deposits, is made to move the amount
16 from below the line to above, which is consistent with past Staff adjustments. The
17 rate being used to calculate the interest is 9% which is the same rate currently
18 authorized by the Commission.

19 Q. IN SOME INSTANCES, THE AMOUNT FOR THE MISSOURI JURISDICTION
20 AND TOTAL COMPANY ARE THE SAME; WOULD YOU PLEASE EXPLAIN?

21 A. Some of the adjustments are calculated for the Missouri jurisdiction only, which is
22 why some of the adjustments are the same. For example, rate case expense was
23 calculated for the Missouri jurisdiction only.

1 Q. WILL YOU PLEASE DESCRIBE SECTION K, SCHEDULE 1?

2 A. Section K, Schedule 1, Column A lists, by plant account number, the currently
3 effective depreciation rates. Columns B and C show the total Company and Missouri
4 jurisdictional test year depreciation accruals.

5 Q. I HAND YOU SECTION K, SCHEDULE 2 AND ASK YOU TO TELL US WHAT
6 IT IS.

7 A. Section K, Schedule 2 is a listing of Empire's depreciable electric plant in service at
8 December 31, 2000 and adjusted for the SLCC plant. Column D represents the
9 proposed depreciation rates for each category. See the Direct Testimony of Empire
10 witness L. W. Loos. Column E represents the normalized depreciation accruals.

11 Page 4 of Section K, Schedule 2 is a summary of the depreciation accruals and
12 expense adjustments. It shows the proposed depreciation expense adjustment of
13 \$6,129,693 for the Missouri jurisdiction, which is the result of higher plant balances
14 using Commission approved rates.

15 Q. WILL YOU DESCRIBE SECTION L, SCHEDULE 1?

16 A. Section L, Schedule 1 is a statement of taxes charged to electric operations with pro
17 forma adjustments during the test year.

18 Q. PLEASE EXPLAIN SECTION L SCHEDULE 2.

19 A. This schedule starts with net income. Income taxes to adjust to net operating income
20 before income taxes are then added back. From this point, the income is adjusted to
21 take into account various additions and deductions from income to arrive at taxable
22 income.

23 Q. WILL YOU TELL US WHAT SECTION L, SCHEDULE 2 SHOWS?

1 A. Section L, Schedule 2 shows the calculation of federal and Missouri income taxes
2 payable for the twelve months ending December 31, 2000 as adjusted for the addition
3 of the SLCC plant. Lines 24 and 28 (Column D) include the current portion of total
4 federal and Missouri state income taxes charged to electric operations for determining
5 the rate of return.

6 Q. WILL YOU TELL US WHAT SECTION L, SCHEDULE 2, PAGE 2 SHOWS?

7 A. This schedule is a calculation of deferred income taxes for determining the rate of
8 return.

9 Q. I HAND YOU SECTION M, SCHEDULE 1, CONSISTING OF THREE PAGES,
10 AND ASK YOU WHAT IT IS.

11 A. Section M, Schedule 1 is a narrative description of Empire's allocation procedure to
12 the states we serve and the reasons why it is used. It explains what allocations are
13 necessary and defines the bases used for allocating rate base, revenue and expense.

14 Q. WHAT METHOD WAS USED TO DERIVE EMPIRE'S DEMAND ALLOCATION
15 FACTORS FOR JURISDICTIONAL ALLOCATIONS?

16 A. The average of twelve monthly coincident peak demands by jurisdiction was used to
17 jurisdictionally allocate production and transmission costs.

18 Q. WHY HAS THE COMPANY ELECTED TO USE THIS METHOD FOR
19 JURISDICTIONAL ALLOCATIONS?

20 A. During prior rate proceedings as well as our last electric rate proceeding, the Missouri
21 Commission accepted the use of the average monthly coincident peaks for
22 jurisdictional allocations. Additionally, this method was used by our other four
23 jurisdictions for jurisdictional allocations. The Company desires to keep the

1 jurisdictional allocations consistent between our service territories to ensure full
2 allocation of production and transmission costs.

3 Q. PLEASE DESCRIBE THE AVERAGE OF TWELVE MONTHLY COINCIDENT
4 PEAK DEMAND ALLOCATION METHOD.

5 A: The monthly coincident peak (CP) demands for the test year are determined for the
6 following jurisdictions: (a) Missouri wholesale; (b) Kansas wholesale; (c)
7 Missouri retail; (d) Kansas retail; (e) Oklahoma retail; and (f) Arkansas retail. An
8 average of the monthly CP demands is calculated for each of the above jurisdictions.
9 These average monthly CP demands are then used to allocate production and
10 transmission costs to each of the Company's jurisdictions, see Section N Schedule 1
11 attached to this testimony.

12 Q. HOW WERE THE MONTHLY COINCIDENT DEMANDS BY JURISDICTION
13 OBTAINED?

14 A. In 1980, the Company installed metering at points where transmission and distribution
15 lines crossed state boundaries. The demand readings at the time of monthly system
16 peak for each of the metering points are combined with generation and tie line data to
17 calculate the jurisdictional demands.

18 Q. WILL YOU DESCRIBE SECTION M, SCHEDULE 2, CONSISTING OF EIGHT
19 PAGES?

20 A. Empire operates as an integrated Company in contiguous areas of Kansas, Missouri,
21 Oklahoma and Arkansas. With very few exceptions, the Company's operations and
22 costs are uniform throughout its service area and allocations of property and expenses
23 are made only for the purpose of presenting the results of operations by individual

1 state. These allocations are consistent with prior rate cases filed by the Company.

2 Section M, Schedule 2 shows the many components of rate base, revenue and
3 expense as they are allocated to the various ratemaking jurisdictions under which we
4 operate. The dollar amounts and percentages applicable to each jurisdiction are shown
5 for each item, as well as a reference to the item number in this schedule that serves as
6 the basis for allocation of the total Company dollar amount. Such allocations are
7 necessary for a determination of net electric operating revenue by states in order to
8 derive a rate of return on rate base for each state.

9 **IV. Load Research Study**

10 Q. HAS THE COMPANY CONDUCTED A LOAD RESEARCH STUDY FOR THIS
11 PROCEEDING?

12 A. Yes, the Company conducted a load research study utilizing data from the twelve-
13 month time period of October 1998 through September 1999.

14 Q. PLEASE DESCRIBE THE LOAD RESEARCH STUDY.

15 A. The Company has been performing load research studies since 1977. Meters were
16 installed and data collected for all jurisdictions in 1978, 1981, 1985, 1990, March
17 1994 and for the period stated above. Standard stratified random sampling techniques
18 were used for selecting the samples. The sample covered all rate groups in residential,
19 commercial, and industrial categories. Lighting rates were not sampled. The basic
20 analysis of this data provided daily load profiles in addition to rate group coincident
21 and non-coincident demand.

22 **V. Loss Study**

23 Q. HAS THE COMPANY CONDUCTED A STUDY TO DETERMINE LOSS

1 PERCENTAGES AT THE VARIOUS VOLTAGE LEVELS?

2 A. Yes, the Company conducted a loss study for the load research period of April 1994
3 through March 1996. This loss study derived losses for the following: (a)
4 transmission load and no-load losses; (b) distribution substation load and no-load
5 losses; (c) variable primary distribution losses; and (d) secondary load and no-load
6 losses.

7 Q. WHY IS IT NECESSARY TO CALCULATE LOSS PERCENTAGES AT THE
8 VARIOUS VOLTAGE LEVELS?

9 A. The load research data is recorded at the customer's consumption voltage level.
10 Because of losses, the amount of power generated is greater than the amount of power
11 consumed. Since losses vary by voltage level, consumption by a customer taking
12 secondary service would require production of more power than a customer taking
13 service at a higher voltage level (i.e., transmission). To fairly allocate costs to
14 customer classes, it is necessary to measure the amount of power that must be
15 generated to meet the demands of each class. Demand and energy allocators then
16 must be adjusted to account for losses in order to allocate production plant and energy
17 properly. Similar adjustments must be made for transmission and distribution
18 allocators.

19 Q. PLEASE DESCRIBE THE USE OF THE CALCULATIONS DERIVED FROM THE
20 COMPANY'S LOSS STUDY.

21 A. The losses derived from the Company's loss study were allocated to load research
22 hourly loads by voltage level and then allocated to rate. The Company's Kwh losses
23 by class are shown in Section N Schedule 3.

1 **VI. Analysis in Preparation of Cost of Service**

2 Q. WHAT TEST YEAR IS USED FOR THE PURPOSES OF COST OF SERVICE?

3 A. The test year is the twelve months ending December 31, 2000 and adjusted for the
4 addition of the SLCC plant.

5 Q. IN PREPARATION FOR THE COMPANY'S COST OF SERVICE STUDY, WERE
6 DEMANDS BY RATE GROUP CALCULATED?

7 A. Yes. Certain items of rate base and expenses in the cost of service study that are
8 considered to be demand related need to be allocated to rate. These costs are allocated
9 to rate, based on the Company's calculated demands by rate group.

10 Q. HOW WERE THESE DEMANDS BY RATE GROUP CALCULATED?

11 A. The basic data on energy consumption, coincident demand, and non-coincident
12 demand was provided by the Company's load research. The above load research data
13 was combined with the demand loss information obtained in the Company's loss study
14 to provide coincident demand by rate group at the generation level. This demand data
15 was adjusted to match the total system hourly loads. This load research data is shown
16 in Section N Schedules 3 - 6.

17 **VII. Cost of Service**

18 Q. WHAT IS THE PURPOSE OF AN EMBEDDED COST OF SERVICE STUDY?

19 A. An embedded cost of service study apportions the Company's revenue requirement (or
20 cost of service) among the various service classifications (rate groups) on the basis of
21 a service classification's use of capacity, energy, and customer-related facilities.

22 Q. IS THERE A SPECIFIC PROCEDURE OR APPROACH THAT MUST BE
23 FOLLOWED IN PREPARING AN EMBEDDED COST OF SERVICE STUDY?

1 A. No. Embedded cost of service studies can take a wide variety of forms and utilize
2 numerous different techniques and procedures. However, regardless of the form or
3 procedure followed, embedded cost studies usually utilize a standard three-step
4 approach of functionalization, classification, and allocation.

5 Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.

6 A. The functionalization process groups Company investment and expenses into the
7 major operating categories of production, transmission, distribution, and
8 administrative and general (A&G). Much of the functionalization has been
9 accomplished through the Federal Energy Regulatory Commission (FERC) system of
10 accounts. Some accounts, however, are related to all three functions.

11 The functionalization step is important in the cost of service process to insure that
12 allocations to customer groups can be properly made. Each function may be allocated
13 on a different basis. If certain costs are not functionalized, it may be difficult to assign
14 the costs to the correct customers.

15 Q. PLEASE DISCUSS THE CLASSIFICATION PROCESS.

16 A. Once functional areas have been determined and grouped, all costs are classified prior
17 to the allocation process. For electric operations, classification categories include: (1)
18 demand-(or capacity) related, which relates to the cost of providing for the maximum
19 hourly usage of a customer; (2) energy-related, which relates to consumption over a
20 period of time; and (3) customer-related, which relates to the costs of serving a
21 customer even if no consumption occurs.

22 The classification step shows the nature of the costs and how each cost should be
23 allocated. The cost causation determines the type of allocator to be used, whether

1 related to the number of customers, the demand level, or the energy consumed.

2 Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.

3 A. Allocation is the process whereby the functionalized and classified totals for all
4 operating expenses and rate base investments are assigned to customer rate groups,
5 based on a variety of specific and non-specific allocation factors related directly to the
6 cost causation. The results of this final step show the cost of serving each customer
7 rate group. Some costs are directly assignable to certain customer groups. The
8 remainder must be allocated based on knowledge of the characteristics of each
9 customer rate group. The load research, losses, and demands described above provide
10 part of the rate group characteristics that need to be known for allocation of costs.

11 Q. WAS THIS THREE-STEP PROCESS FOLLOWED IN PERFORMING THE COST
12 OF SERVICE STUDY FOR THIS CASE?

13 A. Yes.

14 Q. FOR THE FIRST STEP, FUNCTIONALIZATION, WHAT ACCOUNT
15 BALANCES WERE REFUNCTIONALIZED?

16 A. The general plant, administrative and general expenses, and working capital were
17 refunctionalized.

18 The general plant in service and depreciation on general plant was functionalized
19 on the basis of net production, transmission and distribution plant in service.
20 Functionalized net general plant is shown on Page 5 of the Company's Cost of Service
21 Study. (Section N Schedule 1)

22 General plant depreciation expense was not functionalized but was later allocated to
23 the customer classes on the basis of gross production, transmission and distribution

1 plant labor ratios.

2 A&G expenses were functionalized on the basis of either net plant in service, or on
3 the labor component of operation and maintenance expenses, depending upon the
4 nature of the A&G expense being analyzed. The labor study used to perform this
5 functionalization is based on analyses of the labor component of each FERC
6 Operation & Maintenance (O&M) account (excluding A&G).

7 Q. PLEASE DESCRIBE THE DIFFERENCE BETWEEN THE ADMINISTRATIVE
8 AND GENERAL EXPENSES THAT WERE FUNCTIONALIZED ON THE BASIS
9 OF NET PLANT AND THOSE THAT WERE FUNCTIONALIZED ON THE BASIS
10 OF LABOR.

11 A. Most of the A&G accounts are labor related, i.e., they relate to salaries, office supplies
12 and expenses, the cost of outside services, and pensions and benefits. Accordingly,
13 these items have been functionalized on the basis of the functionalized labor
14 components of operation and maintenance expenses.

15 Plant related A&G expenses are Accounts 924 and 928, property insurance and
16 regulatory commission expense, respectively. These expenses are incurred in
17 proportion to the value of plant in service and have therefore been functionalized
18 according to the net plant in service balances.

19 Q. PLEASE EXPLAIN HOW WORKING CAPITAL WAS FUNCTIONALIZED.

20 A. All cash working capital requirements were functionalized based on the total
21 expenses. Functionalized cash working capital is shown in Section N Schedule 1,
22 Page 6.

23 Material and supply balances are drawn upon by utility personnel to operate and

1 maintain utility plant. All materials and supplies are accounted for by function, with
2 transmission and distribution supplies split on T&D labor.

3 Prepayments relate primarily to advanced payments on insurance. Most
4 prepayments are accounted for by function with the rest being functionalized using
5 labor ratios.

6 Q. WHERE ARE THE FUNCTIONALIZED COMPONENTS OF WORKING
7 CAPITAL SHOWN?

8 A. They are shown in Section N Schedule 1, Page 6.

9 Q. WOULD YOU NOW DESCRIBE THE CLASSIFICATION PHASE?

10 A. Generally, all production plant has been classified as demand-related since it is sized
11 primarily to meet system peaks. Transmission plant has been classified as demand
12 since it is generally sized to transmit power associated with system peak demands.
13 Distribution plant has been classified as being demand and customer related since
14 some costs of the distribution system are associated with both the number of
15 customers and the maximum hourly usage of those customers. The installation of
16 service drops and meters are a part of the customer component. Investment in these
17 customer components of plant is necessary simply to hook up a customer, whether or
18 not the customer uses any electricity. Classification by component is shown in
19 Section N Schedule 1, Page 3.

20 Q. HOW WERE DISTRIBUTION PLANT ACCOUNTS CLASSIFIED?

21 A. First, an analysis of each distribution account to assign costs to functional groups was
22 conducted. Each functionalized distribution account was then classified as either
23 being demand-related, customer-related, or both.

1 Q. WHICH DISTRIBUTION PLANT ACCOUNTS WERE CLASSIFIED AS
2 DEMAND-RELATED?

3 A. The accounts that are considered to be entirely demand-related are: Land and Land
4 Rights, Account 360; Structures and Improvements, Account 361; and Substations,
5 Account 362.

6 Q. WHICH DISTRIBUTION PLANT ACCOUNTS WERE CLASSIFIED AS
7 CUSTOMER-RELATED?

8 A. The accounts considered to be completely customer-related are: Services, Account
9 369; Meters, Account 370; Installations on Customer's Premises, Account 371; and
10 Street Lighting and Signal Systems, Account 373.

11 Q. WHICH DISTRIBUTION PLANT ACCOUNTS WERE CLASSIFIED AS BEING
12 BOTH DEMAND AND CUSTOMER-RELATED?

13 A. These accounts were classified as being both demand and customer-related: Poles,
14 Towers, and Fixtures, Account 364; Overhead Conductors, Account 365;
15 Underground Conduit, Account 366; Underground Conductors, Account 367; and
16 Line Transformers, Account 368.

17 Q. HOW WERE ACCOUNTS 364 THROUGH 368 SPLIT BETWEEN CUSTOMER
18 AND DEMAND?

19 A. For this case, the customer/demand split for these accounts is based on an analysis
20 performed by the Commission Staff and Empire. The results of this analysis are
21 shown in Section N Schedule 5.

22 Q. HOW WERE EXPENSES AND OTHER COSTS OF SERVICE CLASSIFIED?

23 A. Expenses were classified according to the classifications of the plant items with which

1 they are associated. Customer service information and sales expenses were all
2 classified as customer-related.

3 The classification of most expenses and rate base items is accomplished through the
4 classification and allocation of related plant balances.

5 Q. PLEASE DISCUSS THE ALLOCATION PHASE.

6 A. The objective of the allocation phase is to allocate system costs to the various
7 customer classes in proportion to each class's responsibility for those costs. This
8 requires the selection of allocation factors that reflect both the operating and design
9 characteristics of the system and the manner in which customers use the system.

10 Q. WHAT ALLOCATION METHOD WAS USED FOR DEMAND-RELATED PLANT
11 AND EXPENSES?

12 A. An average and excess allocation method was used. Empire is a summer peaking
13 system with an annual load factor of approximately 55%. The winter peak is
14 approximately 80-90% of the summer peak. Empire's generation design and planning
15 is oriented largely toward meeting summertime peaks. This means that customers
16 who use the production facilities on peak should bear a cost responsibility
17 proportional to their demands on peak. The Company also plans for maintenance
18 capacity and also considers the duration of loads in deciding the types of plant it needs
19 to meet its loads throughout the year in the most economic fashion.

20 Q. WHAT ELSE DOES THE AVERAGE AND EXCESS METHODOLOGY
21 ACCOMPLISH?

22 A. It allocates a portion of plant according to peak and a portion according to energy or
23 load duration.

1 Q. HOW WERE THE AVERAGE AND EXCESS FACTORS FOR EACH CLASS
2 COMPUTED?

3 A. The average demand is the monthly energy divided by the number of hours in the
4 month. The excess demand is the non-coincident peak demand less the average
5 demand. The average and excess allocator is calculated by multiplying the average
6 demand by the system load factor and summing this with the excess demand times one
7 minus the load factor.

8 Q. HOW WERE PRODUCTION RELATED ENERGY COSTS ALLOCATED?

9 A. They were allocated on the basis of each customer rate group's kilowatt-hour use,
10 expressed at the generation level.

11 Q. HOW WERE TRANSMISSION PLANT COSTS ALLOCATED?

12 A. All the transmission plant is demand related, being allocated on average and excess
13 demand. Transmission operation and maintenance (O&M) expenses were allocated
14 on the same basis as plant.

15 Q. HOW WERE DISTRIBUTION COSTS ALLOCATED?

16 A. All direct assignments were made before allocations were performed. The demand
17 components of distribution costs were allocated on the basis of each customer
18 classification's maximum diversified non-coincident demand. Distribution systems
19 are designed to meet more localized and customer class related peak requirements,
20 whereas production and transmission systems are designed to meet system-wide peak
21 requirements. Consequently, the demand allocation factor used for the distribution
22 system must give weight to customer class demands regardless of the time they occur.
23 The non-coincident demand allocation factor provides this weighting. The customer

1 component of distribution costs was allocated based on a weighted number of
2 customers.

3 All customer-related costs have been allocated on the basis of the number of
4 customers within each class, special studies, or a direct assignment.

5 Q. WHAT SPECIAL STUDIES WERE USED IN ALLOCATING CUSTOMER
6 COSTS?

7 A. With respect to the allocation factors used to allocate plant, studies were performed to:

8 (1) weight the number of customers in each class to reflect the relative costs of
9 service drops within each class for allocating Account 369 - Services (CUST SERV);

10 (2) estimate the investment in meters by type and class in order to allocate Account
11 370 - Meters (WTD MET INV); and (3) specifically assign costs to the customer
12 classes based upon a detailed review of Account 371 - Installations on Customer
13 Premises.

14 With regard to customer expenses, studies were undertaken for: (1) assigning
15 uncollectible accounts expenses - Account 904; and (2) allocating customer assistance
16 expenses - Account 908.

17 Q. IN THE ALLOCATION STEP THERE WERE MANY ALLOCATION FACTORS.
18 WHERE ARE THESE FACTORS SHOWN?

19 A. The allocation factors and specific assignments are presented on Section N Schedules
20 2-5. Methods of allocation are summarized in Section N Schedule 6, Pages 1 - 3.

21 Q. WOULD YOU PLEASE SUMMARIZE THE RESULTS OF THE COST OF
22 SERVICE STUDY?

23 A. Yes. The results without an increase are shown on Section N Schedule 1, Page 1. As

1 can be seen, the residential rate groups, which account for approximately 46% of the
2 total Missouri jurisdictional rate revenue, show rate group returns significantly less
3 than the system average return of 4.58%. Additionally, the feed mill rate group,
4 commercial small heating, power furnace Praxair and the lighting group show returns
5 less than the system average return. All of the other rate groups show returns in
6 excess of the system average return of 4.58%.

7 Q. WHAT ARE THE OVERALL PRICING OBJECTIVES THAT THE COMPANY
8 SEEKS IN THIS PROCEEDING?

9 A. The Company has the objective of designing rates that provide for a stable recovery of
10 the approved revenue requirement through the use of price signals which encourage
11 the efficient utilization of electricity. These price signals should also recognize the
12 realities of competition in the providing of energy services to our customers. The rate
13 design must send the correct price signal to allow the customer to make cost-effective
14 consumption decisions consistent with the Company's cost of service. The rate design
15 must also satisfy a wide variety of customer needs and the costs associated with
16 meeting these needs.

17 Q. WHAT HAS GUIDED THE DESIGN OF EMPIRE'S RATES IN THE PAST?

18 A. Proposals on rate design have been guided by a desire to have equitable and stable
19 rates for all customer classes. The Company has tried to be sensitive to opportunities
20 to increase the utilization of generating units so that fixed costs could be spread over
21 more Kwh, thereby reducing the cost of power to all customers.

22 Q. HAS THE COMPANY PROPOSED RATE DESIGN CHANGES OR REVENUE
23 SHIFTS IN THIS CASE?

1 A. No. In Case No. ER-94-174, significant shifts in revenue were made between
2 customer classes and between summer and winter seasons. Also, many changes were
3 made in rate structure. The Company proposes that no additional changes in rate
4 design, shifts between rate classes or shifts between seasons be made in this case. The
5 Company proposes an equal percent increase for all rate groups.

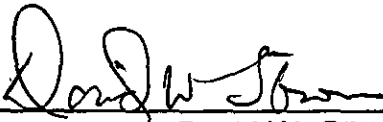
6 Q. DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY AT THIS
7 TIME?

8 A. Yes.

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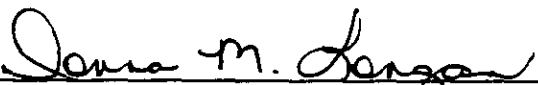
STATE OF MISSOURI)
) ss
COUNTY OF JASPER)

On the 27th day of October, 2000, before me appeared David W. Gibson, to me personally known, who, being by me first duly sworn, states that he is the Director of Financial Services and Assistant Secretary of The Empire District Electric Company and acknowledged that he has read the above and foregoing document and believes that the statements therein are true and correct to the best of his information, knowledge and belief.



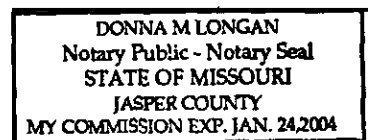
David W. Gibson

Subscribed and sworn to before me this 27th day of October, 2000.



Donna M. Longan, Notary Public

My commission expires: January 24, 2004.



1

LIST OF SCHEDULES

2

Schedule No.

Description

DWG-1

Schedules Supporting Revenue Requirement

INDEX TO DWG-1

<u>Section No.</u>	<u>Schedule No.</u>	<u>Description</u>
C	1	Comparative and Summary Information
D	1	Rate Base and Rate of Return
E	1	Electric Plant in Service by Primary Account
F	1	Accumulated Provision for Depreciation
G	1	Working Capital
G	2	Cash Working Capital
G	3	Income Tax and Interest Expense Factors
H	1	Capital Structure at December 31, 2000
H	2	Preferred Stock
H	3	Long-Term Debt
H	8	Capital Costs and Structure
J	1	Test Year Operating Income Statements
J	2	Test Year Adjustments
K	1	Depreciation Rates and Accruals
K	2	Normalized Depreciation Expense
L	1	Taxes Charged to Electric Operations
L	2	Income Tax Calculation
M	1	Bases of Allocation
M	2	Allocation of Rate Base Items
N	1-6	Cost of Service

The Empire District Electric Company
Comparative and Summary Information

Section C
Schedule 1
10/26/2000

1. Total test year revenues at existing rates	\$214,182,733
2. Total test year revenues at proposed rates	\$255,650,659
3. Percentage change in revenues	19.36%
4. Test year rate base	\$507,776,832
Rate base on which existing rates were set	
5. (as filed in case no. ER-97-81)	\$366,811,146
Return on rate base during the test year	
6. under existing rates	4.58%
7. Return on rate base under proposed rates	9.61%
Return on equity during the test year	
8. under existing rates	-0.65%
9. Return on equity under proposed rates	11.50%
Total operating expenses on which existing rates	
10. were set (as filed in case no. ER-97-81)	\$133,514,080
11. Total operating expenses under proposed rates	\$190,934,339

The Empire District Electric Company

Section D
Schedule 1
10/26/2000

Rate Base and Rate of Return

	A Missouri Jurisdictional	Reference
1. Electric Plant in Service	\$842,385,334	E-1
2. Less: Reserve for Depreciation	281,185,051	F-1
3. Net Electric Plant in Service	561,200,283	
4. Materials and Supplies (13-Month Average)	13,393,615	G-1
5. Prepayments	849,839	G-1
6. Cash Working Capital	(2,784,299)	G-2
Less:		
7. Injuries and Damages	838,413	
8. Liberalized Depreciation	56,713,664	M-2
9. Investment Tax Credit - Pre-1971	0	M-2
10. Customer Deposits	3,252,577	M-2
11. Customer Advances	201,547	
12. Interest Offset	3,651,301	G-4
13. Income Tax Offset	225,104	G-4
14. Total Original Cost Rate Base	\$507,776,832	
Net Electric Operating Income		
15. Before Effect of Proposed Increase	\$23,248,395	J-1
Indicated Rate of Return Before		
16. Proposed Increase	4.58%	
17. Proposed Increase (After Taxes)	\$25,548,959	
18. Income Tax Gross-up Factor	1.62308	
19. Proposed Increase (Revenue Requirement)	\$41,467,926	
Net Electric Operating Income		
20. After Effect of Proposed Increase	\$48,797,354	
Indicated Rate of Return After		
21. Effect of Proposed Increase	9.61%	H-8

Electric Plant in Service
by Primary Plant Account

ACCOUNT		A	B	C	D	E	F
Number	Name	31-Dec-99 Total Company	Missouri Jurisdictional	31-Dec-2000 Total Company	Adjustments*	Pro Forma	Missouri Jurisdictional
	Intangible Plant						
301	Organization	\$7,681,087	\$6,438,310	\$8,091,060		\$8,091,060	\$6,781,951
	Production Plant						
	Steam Production Plant						
310	Land and Land Rights	834,098	671,400	857,310		857,310	690,084
311	Structures and Improvements	20,730,781	16,687,065	20,862,607		20,862,607	16,793,177
312	Boiler Plant and Equipment	104,169,549	83,850,390	104,618,347		104,618,347	84,211,646
312	Unit Coal Trains	3,173,110	2,554,168	5,588,661		5,588,661	4,498,545
314	Turbo Generator Units	34,290,449	27,601,804	33,558,497		33,558,497	27,012,626
315	Accessory Electric Equipment	7,156,621	5,760,661	7,140,490		7,140,490	5,747,676
316	Miscellaneous Power Plant Equipment	4,816,948	3,877,361	3,852,296		3,852,296	3,100,873
	Total Steam Production Plant	175,171,556	141,002,849	176,478,208	0	176,478,208	142,054,628
	Hydraulic Production Plant						
330	Land and Land Rights	224,490	180,701	224,490		224,490	180,701
331	Structures and Improvements	501,917	404,014	501,917		501,917	404,014
332	Reservoirs, Dams and Waterways	1,396,858	1,124,389	1,396,858		1,396,858	1,124,389
333	Water Wheels, Turbines & Generators	353,037	284,174	353,037		353,037	284,174
334	Accessory Electric Equipment	737,341	593,516	887,001		887,001	713,984
335	Miscellaneous Power Plant Equipment	244,206	196,572	244,206		244,206	196,572
	Total Hydraulic Production Plant	3,457,849	2,783,366	3,607,508	0	3,607,508	2,903,833
	Other Production Plant						
340	Land and Land Rights	410,507	330,434	410,507		410,507	330,434
341	Structures and Improvements	7,486,879	6,026,499	7,500,934		7,500,934	6,037,813
342	Fuel Holders, Producers & Accessories	5,271,145	4,242,963	5,279,462		5,279,462	4,249,658
343	Prime Movers	90,824,882	73,108,714	98,414,490	107,600,000	206,014,490	165,829,606
344	Generators	16,780,284	13,507,146	16,780,284		16,780,284	13,507,146
345	Accessory Electric Equipment	1,313,540	1,057,323	1,313,540		1,313,540	1,057,323
346	Miscellaneous Power Plant Equipment	2,064,365	1,661,693	2,064,365		2,064,365	1,661,693
	Total Other Production Plant	124,151,602	99,934,773	131,763,582	107,600,000	239,363,582	192,673,673
	Total Production Plant	302,781,007	243,720,988	311,849,299	107,600,000	419,449,299	337,632,134
	Transmission Plant						
350	Land and Land Rights	7,978,838	6,422,498	7,980,154		7,980,154	6,423,557
352	Structures and Improvements	2,333,001	1,877,929	2,339,620		2,339,620	1,883,257
353	Station Equipment	59,405,382	47,817,855	60,212,538	9,674,844	69,887,382	56,255,252
354	Towers and Fixtures	777,080	625,504	777,080		777,080	625,504
355	Poles and Fixtures	21,264,202	17,116,438	21,216,497	0	21,216,497	17,078,038
356	Overhead Conductors and Devices	38,472,953	30,968,475	38,879,924	0	38,879,924	31,296,063
	Total Transmission Plant	130,231,456	104,828,699	131,405,812	9,674,844	141,080,656	113,561,671

The Empire District Electric Company

Electric Plant in Service
by Primary Plant AccountSection E
Schedule 1
Page 2 of 2
10/26/2000

ACCOUNT		A	B	C	D	E	F
Number	Name	31-Dec-99 Total Company	Missouri Jurisdictional	31-Dec-2000 Total Company	Adjustments	Pro Forma	Missouri Jurisdictional
Distribution Plant							
360	Land and Land Rights	1,538,131	1,362,935	1,538,131		1,538,131	1,362,935
361	Structures and Improvements	8,503,744	7,535,152	8,631,213		8,631,213	7,648,102
362	Station Equipment	47,342,791	41,950,363	47,736,585	3,527,156	51,263,741	45,424,710
364	Poles, Towers and Fixtures	76,134,158	67,462,342	76,462,149		76,462,149	67,752,975
365	Overhead Conductors and Devices	83,780,468	74,237,724	86,289,112		86,289,112	76,460,629
366	Underground Conduit	11,852,108	10,502,132	12,826,646		12,826,646	11,365,668
367	Underground Conductors and Devices	25,434,745	22,537,682	26,721,143		26,721,143	23,677,558
368	Line Transformers	55,472,129	49,153,755	57,440,576		57,440,576	50,897,993
369	Services	35,129,098	31,127,831	36,244,581		36,244,581	32,116,259
370	Meters	12,650,100	11,209,231	12,855,651		12,855,651	11,391,369
371	Installations on Customers' Premises	9,575,078	8,484,460	10,259,104		10,259,104	9,090,574
373	Street Lighting and Signal Systems	8,514,692	7,544,853	8,736,160		8,736,160	7,741,096
Total Distribution Plant		375,927,242	333,108,462	385,741,051	3,527,156	389,268,207	344,929,867
General Plant							
389	Land and Land Rights	727,747	613,276	727,747		727,747	613,276
390	Structures and Improvements	9,162,404	7,721,200	9,154,068		9,154,068	7,714,175
391	Office Furniture and Equipment	7,244,997	6,105,392	7,354,447		7,354,447	6,197,626
392	Transportation Equipment	6,047,214	5,096,015	6,341,875		6,341,875	5,344,327
393	Stores Equipment	350,585	295,440	350,585		350,585	295,440
394	Tools, Shop and Garage Equipment	2,172,025	1,830,375	2,233,785		2,233,785	1,882,421
395	Laboratory Equipment	879,216	740,919	873,183		873,183	735,835
396	Power Operated Equipment	9,418,975	7,937,414	9,906,446		9,906,446	8,348,208
397	Communication Equipment	9,620,429	8,107,180	9,725,635		9,725,635	8,195,838
398	Miscellaneous Equipment	184,451	155,438	181,043		181,043	152,566
Total General Plant		45,808,043	38,602,649	46,848,814	0	46,848,814	39,479,711
Total Electric Plant in Service		\$862,428,835	\$726,699,108	\$883,936,037	\$120,802,000	\$1,004,738,037	\$842,385,334

The Empire District Electric Company
Accumulated Provision for Depreciation
of Electric Plant in Service

Section F
Schedule 1
10/26/2000

Functional Group	A	B	C	D	E	F
	31-Dec-99		31-Dec-2000			
	Total Company	Missouri Jurisdictional	Total Company	Adjustments	Pro Forma	Missouri Jurisdictional
Production:						
1. Steam	\$83,617,722	\$67,307,372	\$88,877,680	0	\$88,877,680	71,541,330
2. Hydro	2,092,316	1,684,192	2,180,676	0	2,180,676	1,755,316
3. Other	31,475,912	25,336,267	35,610,132	5,304,680	40,914,812	32,934,029
4. Total Production	\$117,185,951	94,327,831	\$126,668,488	5,304,680	131,973,168	106,230,676
5. Transmission	39,591,045	31,868,474	42,550,820	339,291	42,890,111	34,524,029
6. Distribution	125,439,555	111,126,553	137,926,224	0	137,926,224	122,188,459
7. General	17,664,245	14,885,740	20,143,980	0	20,143,980	16,975,425
8. Amortization of Electric Plant	<u>1,143,005</u>	<u>958,070</u>	<u>1,510,926</u>	0	<u>1,510,926</u>	<u>1,266,463</u>
9. Total	\$301,023,800	\$253,166,669	\$328,800,438	\$5,643,971	\$334,444,410	\$281,185,051

	A	B
	Total	Missouri
	Company	Jurisdictional
Materials and Supplies (13-Month Average)		
Production:		
1. Fuel	\$8,178,294	\$6,685,220
2. Adjustments	0	0
3. Fuel Adjusted	8,178,294	6,685,220
4. Other Production Materials	655,347	527,516
5. Adjustments	0	0
6. Other Production Materials Adjusted	655,347	527,516
7. Total Production	8,833,641	7,212,737
8. Total Production Adjustments	0	0
9. Total Production Adjusted	8,833,641	7,212,737
10. Transmission and Distribution	6,554,002	5,807,489
11. Adjustments	0	0
12. Total Transmission and Distribution Adjusted	6,554,002	5,807,489
13. Clearing Account Materials	445,353	373,390
14. Total Materials and Supplies	15,832,996	13,393,615
15. Total Adjustments	0	0
16. Total Materials and Supplies Adjusted	\$15,832,996	\$13,393,615
Prepayments (13-Month Average)		
Prepaid Insurance:		
17. Boiler and Machinery Breakdown	\$139,346	\$116,830
18. Comprehensive Bond	10,838	9,087
19. P.B.G.C.	2,786	2,335
20. Auto Bodily Injury and Property Damage	64,064	53,712
21. Fixed and Nonfixed Property	5,887	4,936
22. Directors and Officers Liability	50,879	42,658
23. Excess Liability	272,329	228,324
24. Excess Workers Compensation	27,837	23,339
25. Total Prepaid Insurance	573,967	481,221
26. Other Prepayments	380,768	319,241
27. Prepaid Interest	58,893	49,377
28. Total Prepayments	1,013,628	849,839
29. Adjustments	0	0
30. Total Prepayments Adjusted	\$1,013,628	\$849,839

Materials and Supplies

		A	B	C	D	E	F
		31-Dec-2000					
Date		Fuel	Other Materials	Total	Transmission and Distribution	Clearing Account Materials	Total
	Dec-99	7,920,563	655,407	8,575,970	7,296,791	206,213	16,078,974
	Jan-00	7,928,044	657,839	8,585,883	7,017,660	351,413	15,954,955
	Feb-00	7,615,231	659,296	8,274,527	6,556,219	372,651	15,203,397
	Mar-00	7,836,558	668,532	8,505,090	6,604,706	406,112	15,515,907
	Apr-00	8,146,711	646,227	8,792,938	6,463,364	430,512	15,686,814
	May-00	8,429,448	645,484	9,074,932	6,562,494	464,182	16,101,608
	Jun-00	8,793,980	654,382	9,448,362	6,451,945	466,130	16,366,437
	Jul-00	8,060,580	655,391	8,715,971	6,374,807	515,396	15,606,173
	Aug-00	8,102,248	655,391	8,757,639	6,374,807	515,396	15,647,842
	Sep-00	8,308,805	655,391	8,964,196	6,374,807	515,396	15,854,398
	Oct-00	8,350,056	655,391	9,005,447	6,374,807	515,396	15,895,650
	Nov-00	8,387,268	655,391	9,042,659	6,374,807	515,396	15,932,861
	Dec-00	8,438,331	655,391	9,093,722	6,374,807	515,396	15,983,924
13-Month Total		\$106,317,822	\$8,519,513	\$114,837,336	\$85,202,020	\$5,789,586	\$205,828,942
Average		\$8,178,294	\$655,347	\$8,833,641	\$6,554,002	\$445,353	\$15,832,996

Prepayments

	A	B	C	D	E	F	G	H	I
	31-Dec-2000								
Date	Boiler and Machinery Breakdown	Comprehensive Bond	Various	Auto Bodily Injury and Property Damage	Fiduciary Coverage Liability	Directors and Officers Liability	Excess Liability	Excess Workers Compensation	Total Prepayments
Dec-99	384,060	12,635	3,263	107,462	7,040	8,020	195,594	21,643	\$739,717
Jan-00	326,743	11,636	4,653	98,507	6,462	0	161,505	17,741	627,247
Feb-00	269,425	8,965	4,146	89,552	5,884	0	127,416	13,838	519,226
Mar-00	212,107	6,293	3,639	80,596	5,306	98,012	93,328	9,936	509,217
Apr-00	167,498	9,969	3,132	71,641	4,729	87,122	59,239	6,033	409,363
May-00	125,624	7,360	3,230	62,686	11,855	76,231	418,293	42,929	748,208
Jun-00	83,749	13,117	2,668	53,731	10,577	65,341	384,205	39,026	652,414
Jul-00	75,278	11,868	2,106	44,776	9,366	54,451	350,116	35,123	583,084
Aug-00	33,404	11,810	1,875	44,776	3,063	54,451	350,116	35,123	534,618
Sep-00	33,404	11,810	1,875	44,776	3,063	54,451	350,116	35,123	534,618
Oct-00	33,404	11,810	1,875	44,776	3,063	54,451	350,116	35,123	534,618
Nov-00	33,404	11,810	1,875	44,776	3,063	54,451	350,116	35,123	534,618
Dec-00	33,404	11,810	1,875	44,776	3,063	54,451	350,116	35,123	534,618
13-Month Total	\$1,811,504	\$140,893	\$36,212	\$832,831	\$76,534	\$661,432	\$3,540,276	\$361,884	\$7,461,566
Average	\$139,346	\$10,838	\$2,786	\$64,064	\$5,887	\$50,879	\$272,329	\$27,837	\$573,967

Prepaid Interest

A

B

C

D

E

F

31-Dec-2000

Date

Other
PrepaymentsPrepaid
Interest

Dec-99	200,139	0
Jan-00	141,609	0
Feb-00	134,168	0
Mar-00	126,713	0
Apr-00	105,277	0
May-00	129,000	13,781
Jun-00	96,328	109,604
Jul-00	629,070	107,038
Aug-00	677,537	107,038
Sep-00	677,537	107,038
Oct-00	677,537	107,038
Nov-00	677,537	107,038
Dec-00	677,537	107,038

13-Month Total

\$4,949,989 \$765,613

Average

\$380,768 \$58,893

Cash Working Capital

Description	A Revenue Lag	B Expense Lag	C Cash Working Capital Lag	D Cash Working Capital Factor	E Normalized Test Year Expense	F Cash Working Capital Requirement
Fuel - Coal	36.9100	25.4352	11.4748	0.031438	20,846,217	655,359
Fuel - Gas	36.9100	52.6847	-15.7747	-0.043218	49,478,499	(2,138,379)
Fuel - Oil	36.9100	22.5223	14.3877	0.039418	490,157	19,321
Purchased power	36.9100	33.9296	2.9804	0.008165	33,921,168	276,983
Health care expense	36.9100	-12.2900	49.2000	0.134795	2,207	297
Payroll expense	36.9100	12.0000	24.9100	0.068247	17,006,191	1,160,614
FICA Withheld	36.9100	15.0962	21.8138	0.059764	1,503,562	89,859
Federal Income Tax Withheld	36.9100	15.0962	21.8138	0.059764	2,209,500	132,048
State Income Tax Withheld	36.9100	19.7037	17.2063	0.047141	851,313	40,131
Employees 401K withheld	36.9100	15.0962	21.8138	0.059764	975,106	58,276
Employers 401K matchings	36.9100	45.7500	-8.8400	-0.024219	487,553	(11,808)
Cash vouchers	36.9100	33.0649	3.8451	0.010535	21,395,052	225,387
Total O&M expenses (less depreciation)					149,166,524	508,089
Property taxes	36.9100	207.0403	-170.1303	-0.466110	7,130,657	(3,323,673)
Federal Unemployment	36.9100	74.8836	-37.9736	-0.104037	21,083	(2,193)
State Unemployment	36.9100	74.9329	-38.0229	-0.104172	5,092	(530)
Employer FICA	36.9100	15.0962	21.8138	0.059764	1,503,562	89,859
Gross Receipts Taxes	17.4200	20.5300	-3.1100	-0.008521	4,122,829	(35,129)
Sales & Use taxes	17.4200	19.1500	-1.7300	-0.004740	4,371,891	(20,722)
Total customer supplied funds						(3,292,388)
Net cash working capital						(2,784,299)

Formulas:

$$\text{FIT} = (\text{Taxable Income} - \text{Missouri Tax}) \cdot .35$$

$$\text{SIT} = (\text{Taxable Income} - (.5 \cdot \text{FIT})) \cdot .0625$$

Federal Income Tax:

$$\text{FIT} = (\text{Taxable Income} - ((\text{Taxable Income} - (.5 \cdot \text{FIT})) \cdot .0625)) \cdot .35$$

$$\text{FIT} = (\text{TI} - .0625\text{TI} + .0625(.5 \cdot \text{FIT})) \cdot .35$$

$$\text{FIT} = 0.331754$$

State Income Tax:

$$\text{SIT} = (\text{Taxable Income} - (.5 \cdot \text{FIT})) \cdot .0625$$

$$\text{SIT} = 0.052133$$

Gross-up Factor:

$$\text{After Tax Income} = \text{Taxable Income} - \text{FIT} - \text{SIT}$$

$$\text{ATI} = 1.62308$$

Effective Income Tax:

$$\text{Effective Income Tax} = \text{FIT} + \text{SIT}$$

$$\text{EIT} = 0.38389$$

Income Tax Lag Calculation

	(A) Due Date	(B) Year Midpoint	(C) Lag Days	(D) % Payment	(E) C*D Days	(E) Weighted Days
FEDERAL:						
First payment	04/15/00	07/02/00	77.5	15.0%	11.63	
Second payment	06/15/00	07/02/00	16.5	15.0%	2.48	
Third payment	09/15/00	07/02/00	-75.5	10.0%	-7.55	
Fourth payment	12/15/00	07/02/00	-166.5	60.0%	-99.90	
Final installment	03/15/01	07/02/00	-256.5	0.0%	0.00	
Income tax days lag					-93.35	-80.67
STATE:						
First payment	04/15/00	07/02/00	77.5	22.5%	17.44	
Second payment	06/15/00	07/02/00	16.5	22.5%	3.71	
Third payment	09/15/00	07/02/00	-75.5	22.5%	-16.99	
Fourth payment	12/15/00	07/02/00	-166.5	22.5%	-37.46	
Final installment	04/15/01	07/02/00	-287.5	10.0%	-28.75	
Income tax days lag					-62.05	-8.43
Weighted tax days lag						-89.10
Revenue days lag						36.91
Net lag						52.19
Percent lag						14.2985%

Interest Expense Lag Calculation

1. Number of days in year	365
2. Interest is payable semi-annually, divide by 2	2
3. Days covered by payment (1 / 2)	182.5
4. Divide by 2 to find average days lag	2
5. Average days payment lag (3 / 4)	91.25
6. Revenue days lag	36.91
7. Payment lag minus revenue lag (5 - 6)	54.34
8. Percent lag (7 / 1)	14.8877%

The Empire District Electric Company
Calculation of Interest Offset and Income Tax Offset

Section G
Schedule 4
Page 4 of 4
10/26/2000

A

Missouri
Jurisdictional

Interest Offset:

Weighted cost - preferred stock	0.0000%
Weighted cost - bonds	4.8300%
Weighted cost - short-term debt	0.0000%

Total weighted cost	4.8300%
Rate base (section d, line 14)	\$507,776,832

Total weighted cost x rate base	\$24,525,621
Interest expense lag	14.8877%

Interest Offset	\$3,651,301
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Income Tax Offset:

Federal income tax - current	\$1,360,529
State income tax - current	213,797

Total current income tax	\$1,574,327
Income tax lag	14.2985%

Income Tax Offset	\$225,104
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The Empire District Electric Company

Section H
Schedule 1
10/26/2000Capital Structure @
31-Dec-2000

	A	B	C	D
	Amount Outstanding	% of Total	Cost Rate	Weighted Return on Tariffs Filed
1. Long-term Debt	\$346,445,000	61.10%	7.90%	4.83%
2. Preferred Stock	0	0.00%	0.00%	0.00%
3. Common Equity	220,578,999	38.90%	11.50%	4.47%
4. Short-term Debt	0	0.00%	0.00%	0.00%
5. Total	\$567,023,999	100.00%		9.30%

Proforma capital structure:

	Amount Outstanding	% of Total	Cost Rate	Weighted Return on Tariffs Filed
1. Long-term Debt	\$297,695,000	52.50%	7.91%	4.15%
2. Preferred Stock	0	0.00%	0.00%	0.00%
3. Common Equity	269,328,999	47.50%	11.50%	5.46%
4. Short-term Debt	0	0.00%	0.00%	0.00%
5. Total	\$567,023,999	100.00%		9.61%

The Empire District Electric Company

Preferred Capital Stock

Section H
Schedule 2
10/26/2000

Series	A	B	C	D
	Principal Amount Issued	Percentage Annual Dividend Requirement	Net Discount, Premium and Issuance Expense	Amount Outstanding at 31-Dec-2000
1. 5% Cumulative	\$3,818,200	5%	\$0	\$0
2. 4-3/4% Cumulative	4,000,000	4-3/4%	0	0
3. 8-1/8% Cumulative	25,000,000	8-1/8%	0	0
4. Total	\$32,818,200		\$0	\$0

Long-Term Debt

Series	A	B	C	D
	31-Dec-2000		31-Dec-2000	
	Unamortized Expense, Discount and Premium	Principal Amount Outstanding	Unamortized Expense, Discount and Premium	Principal Amount Outstanding
Bonds and Unsecured Notes:				
1. 7.2% Series, Due 2016	(387,792)	25,000,000	(387,792)	25,000,000
2. 5.2% Pollution Control Series, Due 2013	(362,503)	5,200,000	(362,503)	5,200,000
3. 5.3% Pollution Control Series, Due 2013	(509,259)	8,000,000	(509,259)	8,000,000
4. 7-1/2% Series, Due 2002	(438,071)	37,500,000	(438,071)	37,500,000
5. 7% Series, Due 2023	(5,553,435)	45,000,000	(5,553,435)	45,000,000
6. 7-3/4% Series, Due 2025	(3,312,430)	30,000,000	(3,312,430)	30,000,000
7. 9-3/4% Series, Due 2020	(33,549)	2,250,000	(33,549)	2,250,000
8. 7-1/4% Series, Due 2028	(625,871)	13,495,000	(625,871)	13,495,000
9. 8-1/8% Series, Due 2009	(230,534)	20,000,000	(230,534)	20,000,000
10. 7.60% Series, Due 2005	(97,412)	10,000,000	(97,412)	10,000,000
11. 6-1/2% Series, Due 2010	(710,905)	50,000,000	(710,905)	50,000,000
12. 7.7% Unsecured Series, Due 2004	(848,877)	100,000,000	(538,239)	64,050,000
13. Total	(\$13,110,638)	\$346,445,000	(\$12,800,000)	\$310,495,000

The Empire District Electric Company

Section H
Schedule 8
10/26/2000

Capital Costs

	A	B	C	D
	31-Dec-2000		31-Dec-2000	
Bonds and Unsecured Notes Series:	Amount Outstanding	Annual Cost	Amount Outstanding	Annual Cost
1. 7.2% Series, Due 2016	25,000,000	1,800,000	25,000,000	1,800,000
2. 5.2% Pollution Control Series, Due 2013	5,200,000	270,400	5,200,000	270,400
3. 5.3% Pollution Control Series, Due 2013	8,000,000	424,000	8,000,000	424,000
4. 7-1/2% Series, Due 2002	37,500,000	2,812,500	37,500,000	2,812,500
5. 7% Series, Due 2023	45,000,000	3,150,000	45,000,000	3,150,000
6. 7-3/4% Series, Due 2025	30,000,000	2,325,000	30,000,000	2,325,000
7. 9-3/4% Series, Due 2020	2,250,000	219,375	2,250,000	219,375
8. 7-1/4% Series, Due 2028	13,495,000	978,388	13,495,000	978,388
9. 8-1/8% Series, Due 2009	20,000,000	1,625,000	20,000,000	1,625,000
10. 7.60% Series, Due 2005	10,000,000	760,000	10,000,000	760,000
11. 6-1/5% Series, Due 2010	50,000,000	3,250,000	50,000,000	3,250,000
12. 7.7% Unsecured Series, Due 2004	100,000,000	7,700,000	64,050,000	4,931,850
13. Premium, Discount and Expense	(13,110,638)	1,023,060	(12,800,000)	998,820
14. Total	\$333,334,362	\$26,337,723	\$297,695,000	\$23,545,333
15. Annual Cost Rate		7.90%		7.91%
Preferred Capital Stock Series				
16. 5% Cumulative	\$0	\$0	\$0	\$0
17. 4-3/4% Cumulative	0	0	0	0
18. 8-1/8% Cumulative	0	0	0	0
19. Premium and Expense	\$0		\$0	
20. Total	\$0	\$0	\$0	\$0
21. Annual Dividend Requirement Rate		0.00%		0.00%

		A	B	C	D	E	F
		Twelve Months Ended December 31, 2000					
ACCOUNT		Total Company			Missouri Jurisdictional		
Number	Name	Actual	Adjustments	Pro Forma	Actual	Adjustments	Pro Forma
Electric Utility Operating Revenues:							
440	Residential	\$102,310,785	\$8,054,307	\$110,365,092	\$90,292,571	\$7,108,186	\$97,400,757
442.1	Commercial	74,415,485	763,015	75,178,500	67,693,160	694,088	68,387,248
442.2-6	Industrial	41,749,835	(539,544)	41,210,291	34,743,071	(539,544)	34,203,527
444	Public Street & Highway Lighting	1,781,177	0	1,781,177	1,579,416	0	1,579,416
445	Other Sales to Public Authorities	3,968,219	0	3,968,219	3,394,498	0	3,394,498
448	Interdepartmental	66,251	0	66,251	66,251	0	66,251
447.2.4	Sales for Resale - On-System	11,493,021		11,493,021	0		0
447.1.3	Sales for Resale - Off-System	8,249,213	0	8,249,213	6,640,134	0	6,640,134
Total Sales of Electricity		244,033,986	8,277,778	252,311,765	204,409,101	7,262,730	211,671,831
450-456	Other Electric Operating Revenues	2,863,124		2,863,124	2,510,903	0	2,510,903
Provision for Rate Refund		0		0	0		0
Total Sales of Electricity		246,897,110	8,277,778	255,174,888	206,920,003	7,262,730	214,182,733
Electric Utility Operating Expenses:							
401-2	Production	114,518,240	32,676,088	147,194,327	93,262,963	26,444,461	119,707,425
401-2	Transmission	3,220,772	104,837	3,325,609	2,592,533	84,388	2,676,920
401-2	Distribution	10,896,818	374,119	11,270,937	9,655,651	331,506	9,987,158
401-2	Customer Accounts	5,494,149	195,136	5,689,285	4,764,980	169,238	4,934,218
401-2	Customer Assistance	819,741	37,430	857,171	710,947	32,462	743,409
401-2	Sales	702,248	38,358	740,606	619,057	33,814	652,872
401-2	Administrative & General **	11,496,071	1,233,002	12,729,072	9,433,508	1,031,015	10,464,523
403	Depreciation	26,551,497	7,516,571	34,068,068	22,456,488	6,129,693	28,586,181
408.1	Taxes Other Than Income Taxes	13,415,802	1,526,886	14,942,688	11,502,392	1,280,831	12,783,224
409.1	Income Taxes - Federal	9,116,269	(8,576,678)	539,591	7,917,634	(6,557,105)	1,360,529
409.1	Income Taxes - State	1,353,410	(1,268,617)	84,793	1,175,460	(961,662)	213,797
410.1	Provision for Deferred Income Taxes	7,004,889	(7,816,544)	(811,655)	7,071,077	(7,673,591)	(602,514)
411.1	Provision for Deferred Income Taxes - Cr.	(4,484,338)	4,077,653	(406,685)	(4,526,710)	4,173,497	(353,213)
411.4	Investment Tax Credit Adjustments - Net	(556,896)	(33,676)	(590,572)	(562,158)	49,236	(512,922)
431.1	Interest on Customer Deposits		0	0		292,732	292,732
Total Electric Utility Operating Expenses		199,548,671	30,084,563	229,633,234	166,073,823	24,860,516	190,934,339
Net Electric Utility Operating Income		47,348,439	(21,806,785)	25,541,654	40,846,180	(17,597,786)	23,248,395

		A	B	C	D	E	F
		Twelve Months Ended December 31, 2000					
ACCOUNT		Total Company			Missouri Jurisdictional		
Number	Name	Actual	Adjustments	Pro Forma	Actual	Adjustments	Pro Forma
	Water Utility Operating Revenues:	1,092,004		1,092,004			
	Water Utility Operating Expenses:						
414.1	Operation	251,088		251,088			
414.2	Maintenance	305,992		305,992			
403	Depreciation	136,480		136,480			
408.1	Taxes Other than Income Taxes	71,704		71,704			
409.1	Income Taxes - Federal	23,671		23,671			
409.1	Income Taxes - State	3,721		3,721			
410.1	Provision for Deferred Income Taxes	74,258		74,258			
411.4	Investment Tax Credit Adjustments - Net	(2,807)		(2,807)			
	Total Water Operating Expenses	864,108	0	864,108			
	Net Water Utility Operating Income	227,896	0	227,896			
	Other Income:						
417	Nonutility revenue	1,399,186		1,399,186			
417	Nonutility costs and expenses	(1,145,641)		(1,145,641)			
418	Nonoperating Rental Income	0		0			
418.2	Nonoperating Rental Expense	(4,883)		(4,883)			
419	Interest and Dividend Income	385,499		385,499			
419.1	Allowance for Funds used During Construction	2,416,175		2,416,175			
411.8	Gain (Loss) on Disposition of Allowances	33,433		33,433			
	Total Other Income	3,083,769		3,083,769			
	Other Income Deductions:						
421.2	Loss on Disposition of Property	0		0			
426	Miscellaneous Income Deductions	508,191		508,191			
	Total Other Income Deductions	508,191		508,191			
	Taxes Applicable to Other Income & Deductions:						
408.2	Taxes Other than Income Taxes	22,979		22,979			
409.2	Income Taxes - Federal	28,223		28,223			
409.2	Income Taxes - State	4,436		4,436			
	Total Taxes on Other Income & Deductions	55,638		55,638			
	Net Other Income and Deductions	2,519,941		2,519,941			
	Interest Charges:						
427	Interest on Long-term Debt	25,323,709		25,323,709			
428	Amortization of Debt Discount and Expense	1,034,004		1,034,004			
431	Interest on Short-term Debt	1,072,854		1,072,854			
431	Other Interest Expense	423,665	0	423,665			
432	Allowance for Borrowed Funds	(3,335,184)		(3,335,184)			
	Net Interest Charges	24,519,047	0	24,519,047			
	Net Income	\$25,577,229	(\$21,806,785)	\$3,770,444			
	Preferred Dividend	0		0			
	Net to common	25,577,229		3,770,444			
	End of period earnings per share	\$1.46		\$0.22			
** excludes merger expenses in the amount of		\$124,850					

The Empire District Electric Company
Explanation of Adjustments to Test-Year
Revenues & Expenses

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	Increase (Decrease)	
	Total Company	Missouri Jurisdictional
	Revenues	Revenues
	Expenses	Expenses
Revenue:		
1. To adjust customer growth to 12/31/00 levels	1,480,244	1,306,363
2. To adjust customer growth to 5/31/01 levels	1,384,993	1,222,301
3. To adjust customer growth to 9/30/99 levels-Industrial	0	0
4. To normalize weather - Residential	5,189,070	4,579,522
5. To normalize weather - Commercial	763,015	694,088
6. To adjust ICI to reflect reduced load*	(539,544)	(539,544)
 Total Revenue Adjustment	 8,277,778	 7,262,730
Production:		
12. To reflect normalization of unit train depreciation	0	0
13. To reflect normalization of maintenance expenses for CTs	8,073,401	6,599,477
14. To reflect normalization of Fuel/PP due to weather normalization	0	0
15. To normalize test year payroll	418,538	340,948
16. To reflect normalization of fuel & PP due to customer growth	513,728	450,733
17. To reflect increased capacity charges for 6/1/01 contract year	(6,118,540)	(4,925,067)
18. To reflect normalization of Fuel/PP	29,788,960	23,978,370
19. To reflect normalization of Fuel/PP for off-system sales	0	0
 Total Production	 32,676,088	 26,444,461
Transmission:		
20. To normalize test year payroll	104,837	84,388
 Total Transmission	 104,837	 84,388
Distribution:		
21. To normalize test year payroll	374,119	331,506
 Total Distribution	 374,119	 331,506
Customer Accounts		
22. To normalize test year payroll	195,136	169,238
 Total Customer Accounts	 195,136	 169,238
Customer Assistance		
23. To normalize test year payroll	37,430	32,462
 Total Customer Assistance	 37,430	 32,462
Sales Expense:		
24. To normalize test year payroll	38,358	33,814
 Total Sales Expense	 38,358	 33,814

	Increase (Decrease)			
	Total Company Revenues	Expenses	Missouri Jurisdictional Revenues	Expenses
Administrative & General:				
25. To reflect amortization of Ahlstrom costs over five years		0		0
26. To normalize test year payroll & 401k costs		246,916		202,868
27. To reflect amortization of CPP costs over five years		0		0
28. To reflect amortization of Emergency Action Plan over five years		0		0
29. To amortize FAS 106 and 87 gain/loss		891,784		733,845
30. To reflect amortization of VERP costs over five years		0		0
31. To reflect amortization Severance costs over five years		0		0
32. To reflect additional regulatory commission expenses*		27,591		27,591
33. To reflect amortization of rate case expenses over 1 year*		66,711		66,711
Total Administrative & General		1,233,002		1,031,015
Depreciation:				
34. To annualize depreciation expense		7,516,571		6,129,693
		7,516,571		6,129,693
Taxes Other Than Income Taxes:				
35. To annualize property taxes to 12-31-99		1,477,228		1,238,527
36. To recognize FICA taxes from wage increase (decrease)		65,340		55,189
37. To recognize FUTA tax from wage increase (decrease)		(3,591)		(2,951)
38. To recognize SUTA tax from wage increase (decrease)		(12,090)		(9,934)
Total Taxes Other Than Income Taxes		1,526,886		1,280,831
Income Taxes - Federal:				
39. To adjust book taxes		(8,576,678)		(6,557,105)
Total Taxes - Federal		(8,576,678)		(6,557,105)
Income Taxes - State:				
40. To adjust book taxes		(1,268,617)		(961,662)
Total Taxes - State		(1,268,617)		(961,662)
Provision for Deferred Income Tax:				
41. To adjust book taxes		(7,816,544)		(7,673,591)
Total Provision for Deferred Income Tax		(7,816,544)		(7,673,591)
Provision for Deferred Income Tax Cr.:				
42. To adjust book taxes		4,077,653		4,173,497
Total Provision for Deferred Income Tax Cr.		4,077,653		4,173,497
Provision for Investment Tax Credit:				
43. To adjust book taxes		(33,676)		49,236
Total Provision for Investment Tax Cr.		(33,676)		49,236
Interest on Customer Deposits:				
44. To include interest on customer deposits at 9.0% *		0		292,732
Total Interest on Customer Deposits		0		292,732
TOTAL ADJUSTMENTS	8,277,778	30,084,563	7,262,730	24,860,516

*Adjustment made for Missouri jurisdictional only, Total Company adjustment was calculated

Depreciation Rates and Accruals

Plant Account Number	Plant Account	A	B	C
		Actual Depreciation Rates	Test Year Accrual Total Company	Missouri Jurisdictional
312	Boiler Plant and Equipment	2.77		
314	Turbo Generator Units	1.79		
315	Accessory Electric Equipment	1.98		
316	Miscellaneous Power Plant Equipment	2.02		
	Total Steam		\$4,943,555	3,979,273
331	Structures and Improvements	1.98		
332	Reservoirs, Dams and Waterways	1.90		
333	Water Wheels, Turbines & Generators	0.00		
334	Accessory Electric Equipment	0.00		
335	Miscellaneous Power Plant Equipment	2.10		
	Total Hydro		88,359	71,124
341	Structures and Improvements	3.02		
342	Fuel Holders, Producers & Accessories	3.71		
343	Prime Movers	3.40		
344	Generators	3.10		
346	Miscellaneous Power Plant Equipment	3.86		
	Total Other Production		4,134,220	3,327,805
	Total Production		9,166,135	7,378,202
352	Structures and Improvements	1.58		
353	Station Equipment	2.57		
354	Towers and Fixtures	1.56		
355	Poles and Fixtures	2.71		
356	Overhead Conductors and Devices	2.25		
	Total Transmission		2,959,775	2,382,445
361	Structures and Improvements	2.25		
362	Station Equipment	3.00		
364	Poles, Towers and Fixtures	4.25		
365	Overhead Conductors and Devices	2.87		
366	Underground Conduit	3.96		
367	Underground Conductors and Devices	4.19		
368	Line Transformers	2.82		
369	Services	4.19		
370	Meters	2.63		
371	Installations on Customers' Premises	5.82		
373	Street Lighting and Signal Systems	2.48		
	Total Distribution		12,486,669	11,061,905

Depreciation Rates and Accruals

Plant Account Number	Plant Account	A	B	C
		Actual Depreciation Rates	Test Year Accrual Total Company	Missouri Jurisdictional
390	Structures and Improvements	4.68		
391	Office Furniture and Equipment	4.67		
393	Stores Equipment	4.57		
394	Tools, Shop and Garage Equipment	3.67		
395	Laboratory Equipment	3.00		
397	Communication Equipment	4.76		
398	Miscellaneous Equipment	3.88		
	Total General		1,329,747	1,120,584
	Amortization of Electric Plant		609,172	513,352
	Amount Charged to Operations		26,551,497	22,456,488
312.5	Unit Coal Trains	5.67	316,403	258,639
312.7	Unit Coal Trains	5.67	0	0
392	Transportation Equipment	9.00	533,227	449,353
396	Power Operated Equipment	6.71	616,761	519,747
	Total Depreciation Provision less amount charged to fuel		\$27,701,485	\$23,425,589

The Empire District Electric Company

Normalized Depreciation Expense

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		A	B	C	D	E
		31-Dec-2000				
Account		Total Company	Missouri Jurisdictional	Approved Rate	Proposed Rate	Normalized
Number	Name					
Riverton Station (Steam Production)						
310	Land and Land Rights	398,367	320,662			
311	Structures and Improvements	8,095,495	6,516,400	2.05	2.05	133,586
312	Boiler Plant and Equipment	21,038,850	16,935,043	2.77	2.77	469,101
314	Turbo Generator Units	6,457,864	5,198,202	1.79	1.79	93,048
315	Accessory Electric Equipment	1,332,096	1,072,260	1.98	1.98	21,231
316	Miscellaneous Power Plant Equipment	1,017,032	818,652	2.02	2.02	16,537
Total Riverton		38,339,704	30,861,218			733,502
Asbury Station (Steam Production)						
310	Land and Land Rights	336,525	270,883			
311	Structures and Improvements	8,977,298	7,226,200	2.15	2.15	155,363
312	Boiler Plant and Equipment	55,434,515	44,621,540	2.91	2.91	1,298,487
312.7	Unit Train	5,580,296	4,491,812	5.67	5.67	254,686
314	Turbo Generator Units	19,395,495	15,612,238	2.60	2.60	405,918
315	Accessory Electric Equipment	2,314,126	1,862,736	2.10	2.10	39,117
316	Miscellaneous Power Plant Equipment	2,142,583	1,724,654	2.10	2.10	36,218
Total Asbury		94,180,838	75,810,062			2,189,789
Iatan Station (Steam Production)						
310	Land and Land Rights	122,418	98,539			0
311	Structures and Improvements	3,789,814	3,050,578	3.35	3.35	102,194
312	Boiler Plant and Equipment	28,143,994	22,654,268	4.19	4.19	949,214
312.5	Unit Train	8,365	6,733	5.67	0.00	0
314	Turbo Generator Units	7,705,138	6,202,185	3.00	3.00	186,066
315	Accessory Electric Equipment	3,494,267	2,812,681	3.18	3.18	89,443
316	Miscellaneous Power Plant Equipment	702,320	565,326	2.94	2.94	16,621
Total Iatan		43,966,316	35,390,311			1,343,538
Total Steam Production		176,486,858	142,061,590			4,266,829

The Empire District Electric Company

Normalized Depreciation Expense

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		A	B	C	D	E
		31-Dec-2000				
Account		Total Company	Missouri Jurisdictional	Approved Rate	Proposed Rate	Normalized
Number	Name					
	Ozark Beach Station (Hydroelectric)					
330	Land and Land Rights	224,490	180,701			
331	Structures and Improvements	501,917	404,014	1.98	1.98	7,999
332	Reservoirs, Dams and Waterways	1,396,858	1,124,389	1.90	1.90	21,363
333	Water Wheels, Turbines & Generators	353,037	284,174	0.00	0.00	0
334	Accessory Electric Equipment	887,001	713,984	0.00	0.00	0
335	Miscellaneous Power Plant Equipment	244,206	196,572	2.10	2.10	4,128
	Total Ozark Beach	3,607,508	2,903,833			33,491
	Riverton Station (Combustion Turbine)					
341	Structures and Improvements	193,357	155,641	3.02	3.02	4,700
342	Fuel Holders, Producers & Accessories	87,123	70,129	3.71	3.71	2,602
343	Prime Movers	9,169,397	7,380,828	3.40	3.40	250,948
344	Generators	926,850	746,060	3.10	3.10	23,128
345	Accessory Electric Equipment	256,601	206,549	3.44	3.44	7,105
346	Miscellaneous Power Plant Equipment	83,907	67,540	3.86	3.86	2,607
	Total Riverton	10,717,236	8,626,748			291,091
	Energy Center and State Line (Combustion Turbine)					
340	Land and Land Rights	410,507	330,434			
341	Structures and Improvements	7,307,576	5,882,171	3.16	3.16	185,877
342	Fuel Holders, Producers & Accessories	5,192,339	4,179,529	3.71	3.71	155,061
343	Prime Movers	74,436,444	59,916,981	3.44	3.44	2,061,144
344	Generators	15,853,434	12,761,086	3.16	3.16	403,250
345	Accessory Electric Equipment	1,056,939	850,774	3.44	3.44	29,267
346	Miscellaneous Power Plant Equipment	1,980,458	1,594,153	3.86	3.86	61,534
	Total Energy Center and State Line	106,237,698	85,515,128			2,896,133
	State Line (Combined Cycle)					
340	Land and Land Rights					0
341	Structures and Improvements					0
342	Fuel Holders, Producers & Accessories				4.93	0
343	Prime Movers	122,400,000	98,524,836		4.93	4,857,274
344	Generators				4.93	0
345	Accessory Electric Equipment				4.93	0
346	Miscellaneous Power Plant Equipment				4.93	0
	Total State Line Combined Cycle	122,400,000	98,524,836			4,857,274
	Total Production Plant	419,449,300	337,632,135			12,344,817

The Empire District Electric Company

Normalized Depreciation Expense

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		A	B	C	D	E
		31-Dec-2000				
		Total Company	Missouri Jurisdictional	Approved Rate	Proposed Rate	Normalized
Account						
Number	Name					
Transmission Plant						
350	Land and Land Rights	7,980,154	6,423,557			
352	Structures and Improvements	2,339,620	1,883,257	1.58	1.58	29,755
353	Station Equipment	69,887,382	56,255,252	2.57	2.57	1,445,760
354	Towers and Fixtures	777,080	625,504	1.56	1.56	9,758
355	Poles and Fixtures	21,216,497	17,078,038	2.71	2.71	462,815
356	Overhead Conductors and Devices	38,879,924	31,296,063	2.25	2.25	704,161
Total Transmission		141,080,656	113,561,671			2,652,250
Distribution Plant						
360	Land and Land Rights	1,538,131	1,362,935			
361	Structures and Improvements	8,631,213	7,648,102	2.25	2.25	172,082
362	Station Equipment	51,263,741	45,424,710	3.00	3.00	1,362,741
364	Poles, Towers and Fixtures	76,462,149	67,752,975	4.25	4.25	2,879,501
365	Overhead Conductors and Devices	86,289,112	76,460,629	2.87	2.87	2,194,420
366	Underground Conduit	12,826,646	11,365,668	3.96	3.96	450,080
367	Underground Conductors and Devices	26,721,143	23,677,558	4.19	4.19	992,090
368	Line Transformers	57,440,576	50,897,993	2.82	2.82	1,435,323
369	Services	36,244,581	32,116,259	4.19	4.19	1,345,671
370	Meters	12,855,651	11,391,369	2.63	2.63	299,593
371	Installations on Customers' Premises	10,259,104	9,090,574	5.82	5.82	529,071
373	Street Lighting and Signal Systems	8,736,160	7,741,096	2.48	2.48	191,979
Total Distribution		389,268,207	344,929,867			11,852,553
General Plant						
389	Land and Land Rights	727,747	613,276			
390	Structures and Improvements	9,154,068	7,714,175	4.68	4.68	361,023
391	Office Furniture and Equipment	7,354,447	6,197,626	4.67	4.67	289,429
392	Transportation Equipment	6,341,875	5,344,327	9.00	9.00	480,989
393	Stores Equipment	350,585	295,440	4.57	4.57	13,502
394	Tools, Shop and Garage Equipment	2,233,785	1,882,421	3.67	3.67	69,085
395	Laboratory Equipment	873,183	735,835	3.00	3.00	22,075
396	Power Operated Equipment	9,906,446	8,348,208	6.71	6.71	560,165
397	Communication Equipment	9,725,635	8,195,838	4.76	4.76	390,122
398	Miscellaneous Equipment	181,043	152,566	3.88	3.88	5,920
Total General		46,848,814	39,479,711			2,192,310
Total Depreciable Plant		\$996,646,977	\$835,603,384			\$29,041,930

The Empire District Electric Company
Summary of Depreciation and Amortization

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	Missouri <u>Jurisdiction</u>	Total <u>Company</u>
Total Depreciation	\$29,041,930	\$34,608,884
Total Amortization	<u>513,352</u>	<u>609,172</u>
Total depreciation & amortization	29,555,282	35,218,056
Amount Charged to Fuel:		
Unit Train Depreciation - Asbury	258,639	316,403
Unit Train Depreciation - Iatan	0	0
Total Depreciation Charged to Operations less amount charged to fuel	29,555,282	35,218,056
Total Book Depreciation Charged to Operations plus clearings	23,425,589	27,701,485
Depreciation Adjustment	\$6,129,693	\$7,516,571
Unit Train Depreciation - Old Rate	258,639	316,403
Unit Train Depreciation - New Rate	254,686	316,403
Adjustment to Production Expense	0	0

Taxes Charged to Electric Operations

	A	B	C	D	E	F
	Twelve Months Ended December 31, 2000					
	Total Company			Missouri Jurisdictional		
	Actual	Adjustments	Pro Forma	Actual	Adjustments	Pro Forma
Taxes Other Than Income Taxes						
1. Real and Property	\$7,027,719	\$1,477,228	\$8,504,947	\$5,892,130	\$1,238,527	7,130,657
2. Federal Insurance Contribution Act	1,760,094	65,340	1,825,434	1,448,373	55,189	1,503,562
3. Federal Unemployment	29,207	(3,591)	25,616	24,034	(2,951)	21,083
4. State Unemployment	18,259	(12,090)	6,169	15,025	(9,934)	5,092
5. Corporation Franchise	153,837	0	153,837	138,465		138,465
6. Merchants	0		0	0		0
7. City Tax or Fee	4,426,686	0	4,426,686	3,984,364		3,984,364
8. Environmental	0		0	0		0
9. Total Taxes Other Than Income Taxes	13,415,802	1,526,886	14,942,688	11,502,392	1,280,831	12,783,224
10. Federal Income Taxes	11,079,924	(12,349,245)	(1,269,321)	9,899,844	(10,007,963)	(108,119)
11. State Income Taxes	1,353,410	(1,268,617)	84,793	1,175,460	(961,662)	213,797
12. Total Taxes Charged to Electric Operations	\$25,849,136	(\$12,090,977)	\$13,758,160	\$22,577,695	(\$9,688,794)	\$12,888,902

The Empire District Electric Company
Calculation of Provision for Income Taxes Payable
Twelve Months Ended December 31, 2000

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	A		Adjusted Total Company	B	C	D
	Total Company	Adjustments	Company	Missouri Jurisdictional	Adjustments	Adjusted Missouri
1. Net Income from Section J, Schedule I	\$47,348,439	(\$21,806,785)	\$25,541,654	\$40,846,180	(\$17,597,786)	\$23,248,395
2. Adjustments						
3. Adjusted Net Income	47,348,439	(21,806,785)	25,541,654	40,846,180	(17,597,786)	23,248,395
Add:						
4. Current Income Tax	10,469,679	(9,845,296)	624,383	9,093,094	(7,518,767)	1,574,327
5. Deferred Income Taxes	1,963,655	(3,772,567)	(1,808,912)	1,982,209	(3,450,858)	(1,468,648)
6. Total Income Tax	12,433,334	(13,617,863)	(1,184,529)	11,075,303	(10,969,625)	105,678
7. Net Operating Income Before Income Taxes	59,781,773	(35,424,648)	24,357,125	51,921,483	(28,567,410)	23,354,073
Add:						
8. Book Depreciation	27,701,485	7,516,571	35,218,056	23,425,589	6,129,693	29,555,282
9. Nondeductible Expenses (Meals)	55,000		55,000	47,768	0	47,768
10. Contributions in Aid of Construction	358,733		358,733	311,566	0	311,566
11. Interest Capitalized for Tax (Excess over AFUDC Debt)	0		0	0	0	0
12. Non-deductible Club Dues	30,000		30,000	26,056	0	26,056
13.	0		0	0	0	0
14. Total Additions	28,145,218	7,516,571	35,661,789	23,810,978	6,129,693	29,940,671
Less:						
15. Interest Sync	25,169,130		25,169,130	21,072,739		21,072,739
16. Tax Depreciation	32,090,904	0	32,090,904	27,137,473	0	27,137,473
17. Preferred Stock Dividends	0		0	0	0	0
18. Excess Cost of Removal Over Salvage	1,132,400		1,132,400	983,509	0	983,509
19. Total Deductions	58,392,434	0	58,392,434	49,193,721	0	49,193,721
20. Net Taxable Income	29,534,557	(27,908,077)	1,626,480	26,538,741	(22,437,717)	4,101,024
Provision for Federal Income Tax:						
21. Income Before Income Taxes	29,534,557	(27,908,077)	1,626,480	26,538,741	(22,437,717)	4,101,024
22. Less: Missouri Income Tax - 100%	1,539,716	(1,454,923)	84,793	1,383,536	(1,169,739)	213,797
23. Federal Taxable Income	27,994,841	(26,453,154)	1,541,687	25,155,205	(21,267,979)	3,887,226
24. Federal Income Tax @ 35%	9,798,194	(9,258,604)	539,591	8,804,322	(7,443,792)	1,360,529
Provision for Missouri Income Tax:						
25. Income Before Income Taxes	29,534,557	(27,908,077)	1,626,480	26,538,741	(22,437,717)	4,101,024
26. Less: One-Half of Federal Income Tax	4,899,097	(4,629,302)	269,795	4,402,161	(3,721,896)	680,265
27. Missouri Taxable Income	24,635,460	(23,278,775)	1,356,685	22,136,580	(18,715,821)	3,420,759
28. Provision for Missouri Income Tax @ 6.25	\$1,539,716	(\$1,454,923)	\$84,793	\$1,383,536	(\$1,169,739)	\$213,797

	A			B	C	D
	Total Company			Missouri Jurisdictional	Adjustments	Adjusted Missouri
Deferred Taxes:						
1. Depreciation - Tax	\$32,090,904	\$0	\$32,090,904	\$27,137,473	\$0	\$27,137,473
2. Depreciation Book	27,701,485	7,516,571	35,218,056	23,425,589	6,129,693	29,555,282
3. Depreciation - S/L Life Differences	1,371,574	0	\$1,371,574	1,159,863	0	\$1,159,863
4. Total Depreciation (1+2+3)	5,760,993	(7,516,571)	(1,755,578)	4,871,748	(6,129,693)	(1,257,945)
5. Interest Capitalized for Tax (Excess over AFUDC Debt)	0	0	\$0	0	0	\$0
6. Contributions in Aid of Construction	(358,733)	0	(\$358,733)	(311,566)	0	(\$311,566)
7.	0	0	\$0	0	0	\$0
8. Total Deferral Items	\$5,402,260	(\$7,516,571)	(\$2,114,311)	\$4,560,182	(\$6,129,693)	(\$1,569,511)
9. Deferral Rate	0.3839	0.3839	0.3839	0.3839	0.3839	0.3839
10. Amount Deferred (8x9)	\$2,073,853	(\$2,885,508)	(\$811,655)	\$1,750,591	(\$2,353,105)	(\$602,514)
11.	0	0	\$0	0	0	\$0
12. Amortization of Excess Deferred	(406,685)	0	(\$406,685)	(353,213)	0	(\$353,213)
13. Deferred Taxes (8+9)	1,667,168	(2,885,508)	(1,218,340)	1,397,378	(2,353,105)	(955,726)
14. ITC - Net	(590,572)	0	(\$590,572)	(512,922)	0	(\$512,922)
15. Net Deferred Taxes (10+11)	\$1,076,596	(\$2,885,508)	(\$1,808,912)	\$884,457	(\$2,353,105)	(\$1,468,648)

THE EMPIRE DISTRICT ELECTRIC COMPANY

Bases of Allocation of Property and Expenses

Section M, Schedule 2 shows in detail the bases of allocation, total Company pro forma figures and the pro forma amounts allocated to each of the four states with each separate item necessary to properly allocate rate base components and net electric operating revenue components to each of the four states.

In this process of allocation by states, there are two exceptions to the basic uniform procedure. Those portions of the rate base components and net operating revenue components which relate to off-system wholesale and to on-system wholesale are allocated by procedures using different factors than those used for all other customers.

Kilowatt-hour sales by states are used as the basis of allocating energy costs. However, large volumes of kilowatt-hours have been sold to other utility companies and systems for resale, with such transactions carried out over Company high-voltage transmission facilities installed, used and necessary for on-system operation and protection of service continuity to Empire's own customers. Such off-system kilowatt-hour sales for resale are not a proper basis for allocation of property or operating expenses related to the Company's retail business and are; therefore, deducted from the total.

Three towns in Missouri, one town in Kansas and three rural electric cooperative customers in Kansas are supplied by Empire at wholesale rates. Amounts of fixed generation property and expense and common transmission property and expense allocated to these on-system wholesale transactions are assigned on the basis of coincident peak demands of these wholesale customers in relation to the total Company system demand. All other property and expense allocations to these seven wholesale customers are made on the same uniform bases used for retail customers.

The Company's generation and transmission system is required by and was constructed to meet the needs of the Company's own customers. Since amounts earned from these off-system wholesale transactions are made possible by the use of these facilities constructed for service to and supported by all of the Company's customers in all four states, the net operating revenue from these off-system wholesale transactions is allocated to on-system jurisdictions based on a twelve-month average coincident peak demand.

After deductions for property and expenses applicable to wholesale transactions, the remaining property and operating costs are then allocated on uniform bases to all retail customers in each of the four states.

Variable production expenses are allocated on the basis of kilowatt-hour sales by jurisdiction. Fixed production expenses are allocated based on a twelve-month average coincident peak demand.

Twelve-month average retail coincident peak demands by states are used as the basis for allocation of remaining property and expenses related to generation and transmission facilities.

All distribution property and related expenses are allocated to states on the basis of actual physical location, except that those portions applicable to on-system wholesale are assigned separately.

Customer accounts expenses are allocated to states on the basis of the number of customers served.

Customer assistance expenses are allocated on the basis of a composite of revenues and number of customers served.

Sales expenses are allocated on the basis of on-system revenues by states.

General property is allocated on the basis of the ratios by states of the sum of all other classes of property as allocated.

Administrative and general expenses are allocated on the basis of the ratio by states of the sum of all other operation and maintenance expenses as allocated except Electric Power Research Institute research and development costs, franchise requirements and regulatory commission expenses, which are assigned directly to jurisdiction of origin.

Depreciation expense is allocated by functional groups of property on the basis of depreciable electric plant in service by functional classes as allocated by states.

Real and personal property taxes are allocated on the basis of electric plant in service as allocated, payroll taxes on the basis of allocated operation and maintenance expenses, and other taxes by state of origin.

Income taxes are calculated on the basis of taxable income by states.

Prepayments are allocated on the basis of electric plant in service as allocated by states.

Fuel inventory is allocated on the basis of kilowatt-hour sales.

Other materials and supplies related to generating plants are allocated on the same basis as allocated generation plant, with the remainder of materials and supplies on the basis of distribution property by states.

Deferred income tax and investment tax credit balances are allocated on the basis of total electric plant in service.

Customer deposits are directly assigned to state of origin.

**The Empire District Electric Company
Allocation of Rate Base**

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	Basis of Allocation Reference	Total Company	On-System Missouri	Wholesale Kansas	Total	Missouri	Retail Kansas	Oklahoma	Arkansas
Electric Utility Plant:									
1. Production Plant	22	311,849,299	19,566,051	2,165,815	290,117,432	251,020,432	20,903,451	8,680,812	9,512,737
Adjustments		107,600,000	6,751,040	747,290	100,101,670	86,611,702	7,212,494	2,995,214	3,282,260
Production Plant Adjusted		419,449,299	26,317,091	2,913,105	390,219,103	337,632,134	28,115,945	11,676,026	12,794,998
%		100.0000%	6.2742%	0.6945%	93.0313%	80.4941%	6.7031%	2.7837%	3.0504%
2. Transmission Plant	22	131,405,812	8,244,665	912,623	122,248,525	105,773,988	8,808,213	3,657,886	4,008,439
Adjustments		9,674,844	607,019	67,192	9,000,632	7,787,683	648,511	269,314	295,124
Transmission Plant Adjusted		141,080,656	8,851,684	979,815	131,249,158	113,561,671	9,456,723	3,927,200	4,303,563
%		100.0000%	6.2742%	0.6945%	93.0313%	80.4941%	6.7031%	2.7837%	3.0504%
3. Distribution Plant	58	385,741,052	2,478,695	251,742	383,010,616	341,804,462	22,688,228	10,777,640	7,740,286
Adjustments		3,527,156	22,665	2,302	3,502,189	3,125,407	207,458	98,549	70,776
Distribution Plant Adjusted		389,268,208	2,501,359	254,044	386,512,805	344,929,868	22,895,686	10,876,189	7,811,062
%		100.0000%	0.6426%	0.0653%	99.2922%	88.6098%	5.8817%	2.7940%	2.0066%
Production, Transmission & Distribution									
4. Plant Subtotal		828,996,163	30,289,410	3,330,180	795,376,573	698,598,881	52,399,891	23,116,337	21,261,463
Adjustments		120,802,000	7,380,724	816,784	112,604,492	97,524,792	8,068,463	3,363,077	3,648,160
Production, Transmission & Distribution		949,798,163	37,670,134	4,146,964	907,981,065	796,123,673	60,468,354	26,479,415	24,909,623
Transmission Plant Adjusted		100.0000%	3.9661%	0.4366%	95.5973%	83.8203%	6.3664%	2.7879%	2.6226%
%									
5. General Plant	4	46,848,814	1,711,736	188,197	44,948,880	39,479,711	2,961,259	1,306,367	1,201,543
Adjustments		0	0	0	0	0	0	0	0
General Plant Adjusted		46,848,814	1,711,736	188,197	44,948,880	39,479,711	2,961,259	1,306,367	1,201,543
%		100.0000%	3.6537%	0.4017%	95.9445%	84.2705%	6.3209%	2.7885%	2.5647%
6. Intangible Plant	4,59	8,091,060	320,901	35,327	7,734,832	6,781,951	515,113	225,571	212,198
Adjustments		0	0	0	0	0	0	0	0
Intangible Plant Adjusted		8,091,060	320,901	35,327	7,734,832	6,781,951	515,113	225,571	212,198
%		100.0000%	3.9661%	0.4366%	95.5973%	83.8203%	6.3664%	2.7879%	2.6226%
7. Total Electric Utility Plant		883,936,037	32,322,048	3,553,704	848,060,285	744,860,543	55,876,264	24,648,275	22,675,204
Adjustments		120,802,000	7,380,724	816,784	112,604,492	97,524,792	8,068,463	3,363,077	3,648,160
Total Electric Utility Plant Adjusted		1,004,738,037	39,702,772	4,370,488	960,664,777	842,385,335	63,944,726	28,011,352	26,323,364
%		100.0000%	3.9516%	0.4350%	95.6135%	83.8413%	6.3643%	2.7879%	2.6199%

The Empire District Electric Company
Allocation of Rate Base

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	Basis of Allocation Reference	Total Company	On-System Missouri	Wholesale Kansas	Total	Missouri	Retail Kansas	Oklahoma	Arkansas
Electric Utility Depreciation Reserve:									
8. Production Reserve	1	126,668,488	7,947,435	879,721	117,841,331	101,960,719	8,490,667	3,526,015	3,863,931
Adjustments		5,304,680	332,827	36,841	4,935,012	4,269,957	355,576	147,664	161,815
Production Reserve Adjusted		131,973,168	8,280,262	916,562	122,776,343	106,230,676	8,846,243	3,673,679	4,025,746
9. Transmission Reserve	2	42,550,820	2,669,724	295,518	39,585,578	34,250,919	2,852,208	1,184,468	1,297,982
Adjustments		339,291	21,287	2,356	315,648	273,110	22,743	9,445	10,350
Transmission Reserve Adjusted		42,890,111	2,691,011	297,874	39,901,226	34,524,029	2,874,951	1,193,913	1,308,332
10. Distribution Reserve	23	137,926,224	885,563	89,335	136,951,326	122,188,459	8,126,651	3,862,986	2,773,231
Adjustments		0	0	0	0	0	0	0	0
Distribution Reserve Adjusted		137,926,224	885,563	89,335	136,951,326	122,188,459	8,126,651	3,862,986	2,773,231
11. General Reserve	5	20,143,980	736,010	80,921	19,327,049	16,975,425	1,273,278	561,710	516,637
Adjustments		0	0	0	0	0	0	0	0
General Reserve Adjusted		20,143,980	736,010	80,921	19,327,049	16,975,425	1,273,278	561,710	516,637
12. Amortization of Electric Plant	4	1,510,926	59,925	6,597	1,444,404	1,266,463	96,192	42,123	39,626
Adjustments		0	0	0	0	0	0	0	0
Amortization of Electric Plant Adjusted		1,510,926	59,925	6,597	1,444,404	1,266,463	96,192	42,123	39,626
13. Total Electric Utility Depreciation Reserve and Amortization		328,800,438	12,298,657	1,352,092	315,149,689	276,641,985	20,838,996	9,177,302	8,491,407
Adjustments		5,643,971	354,114	39,197	5,250,660	4,543,067	378,319	157,109	172,165
Total Electric Utility Depreciation Reserve and Amortization Adjusted		334,444,410	12,652,772	1,391,289	320,400,349	281,185,052	21,217,315	9,334,411	8,663,572
14. Construction Work in Progress:									
Production	1	0	0	0	0	0	0	0	0
Adjustments									
Production Adjusted		0	0	0	0	0	0	0	0
Transmission	2	0	0	0	0	0	0	0	0
Adjustments		0	0	0	0	0	0	0	0
Transmission Adjusted		0	0	0	0	0	0	0	0
Distribution	58	0	0	0	0	0	0	0	0
Adjustments		0	0	0	0	0	0	0	0
Distribution Adjusted		0	0	0	0	0	0	0	0
General	5	0	0	0	0	0	0	0	0
Adjustments		0	0	0	0	0	0	0	0
General Adjusted		0	0	0	0	0	0	0	0
Total Construction Work in Progress		0	0	0	0	0	0	0	0
Adjustments		0	0	0	0	0	0	0	0
Total Construction Work in Progress Adjusted		0	0	0	0	0	0	0	0

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	Basis of Allocation Reference	Total Company	On-System Missouri	Wholesale Kansas	Total	Missouri	Retail Kansas	Oklahoma	Arkansas
15. Materials and Supplies (13-Month Avg):									
Fuel	21	8,178,294	532,009	53,533	7,592,751	6,685,220	430,745	229,725	247,061
Adjustments									
Fuel Adjusted		8,178,294	532,009	53,533	7,592,751	6,685,220	430,745	229,725	247,061
Other Production Materials	1	655,347	41,118	4,551	609,678	527,516	43,928	18,243	19,991
Adjustments		0	0	0	0	0	0	0	0
Other Production Materials Adjusted		655,347	41,118	4,551	609,678	527,516	43,928	18,243	19,991
Transmission & Distribution Materials	3	6,554,002	42,115	4,277	6,507,610	5,807,489	385,488	183,119	131,513
Adjustments		0	0	0	0	0	0	0	0
Transmission & Distribution Materials Adjusted		6,554,002	42,115	4,277	6,507,610	5,807,489	385,488	183,119	131,513
Clearing Account Materials	7	445,353	17,598	1,937	425,817	373,390	28,344	12,416	11,668
Adjustments		0	0	0	0	0	0	0	0
Clearing Account Materials Adjusted		445,353	17,598	1,937	425,817	373,390	28,344	12,416	11,668
Total Materials and Supplies		15,832,996	632,840	64,299	15,135,856	13,393,615	888,505	443,503	410,232
Adjustments		0	0	0	0	0	0	0	0
Total Materials and Supplies Adjusted		15,832,996	632,840	64,299	15,135,856	13,393,615	888,505	443,503	410,232
16. Prepayments - 13-Month Average	7	1,013,629	40,054	4,409	969,165	849,839	64,511	28,259	26,556
Adjustments		0	0	0	0	0	0	0	0
Prepayments Adjusted		1,013,629	40,054	4,409	969,165	849,839	64,511	28,259	26,556
17. Cash Working Capital	58	(2,784,299)			(2,784,299)	(2,784,299)			
Deferred Income Taxes:									
18. Liberalized Depreciation	7,58	68,532,282	2,978,616	327,846	65,225,820	56,713,664	4,709,963	2,033,622	1,768,571
Adjustments									
Liberalized Depreciation Adjusted		68,532,282	2,978,616	327,846	65,225,820	56,713,664	4,709,963	2,033,622	1,768,571
Investment Tax Credit:									
19. Prior 1971 Additions	7	0	0	0	0	0	0	0	0
20. Customer Deposits	58	3,686,692	0	0	3,686,692	3,252,577	184,455	156,930	92,730
21. Kilowatt-Hour Sales		4,355,014,737							
Less Off-System Wholesale		198,234,003							
System Kilowatt-Hour Sales	58	4,156,780,734	270,404,400	27,209,400	3,859,166,934	3,397,896,384	218,934,797	116,762,236	125,573,517
%		100.0000%	6.5051%	0.6546%	92.8403%	81.7435%	5.2669%	2.8090%	3.0209%
22. 12-Month Average Coincident Peak Demand	58	740,333	46,450	5,142	688,742	595,925	49,625	20,608	22,583
%		100.0000%	6.2742%	0.6945%	93.0313%	80.4941%	6.7031%	2.7837%	3.0504%
Depreciable Distribution Plant:									
23. Total Distribution Plant	58	389,268,208	2,501,359	254,044	386,512,805	344,929,868	22,895,686	10,876,189	7,811,062
Less Nondepreciable Distribution Plant		1,538,131	11,916	2,912	1,523,303	1,440,869	50,523	16,791	15,120
Depreciable Distribution Plant		387,730,077	2,489,443	251,132	384,989,502	343,488,999	22,845,163	10,859,398	7,795,942
%		100.0000%	0.6421%	0.0648%	99.2932%	88.5897%	5.8920%	2.8008%	2.0107%

The Empire District Electric Company
Allocation of Revenue and Expense

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	Basis of Allocation Reference	Total Company	On-System Wholesale				Retail			
			Missouri	Kansas	Total	Missouri	Kansas	Oklahoma	Arkansas	
Electric Operating Revenues:										
24.	Residential	58	102,310,785	0	0	102,310,785	90,292,571	6,459,123	3,420,987	2,138,104
	Adjustments		6,669,314	0	0	6,669,314	5,885,885	421,050	223,003	139,376
	Residential Adjusted		108,980,099	0	0	108,980,099	96,178,456	6,880,173	3,643,990	2,277,481
25.	Commercial	58	74,415,485	0	0	74,415,485	67,693,160	3,188,195	1,837,750	1,696,379
	Adjustments	0	2,148,008	0	0	2,148,008	1,916,389	109,850	63,320	58,449
	Commercial Adjusted		76,563,493	0	0	76,563,493	69,609,549	3,298,045	1,901,070	1,754,828
26.	Industrial	58	41,749,835	0	0	41,749,835	34,743,071	2,773,510	1,849,949	2,383,305
	Adjustments		(539,544)	0	0	(539,544)	(539,544)	0	0	0
	Industrial Adjusted		41,210,291	0	0	41,210,291	34,203,527	2,773,510	1,849,949	2,383,305
27.	Public Street & Hwy Lighting	58	1,781,177	0	0	1,781,177	1,579,416	110,954	48,507	42,300
	Adjustments		0	0	0	0	0	0	0	0
	Public Street & Hwy Lighting Adjusted		1,781,177	0	0	1,781,177	1,579,416	110,954	48,507	42,300
28.	Other Public Authorities	58	3,968,219	0	0	3,968,219	3,394,498	227,614	179,622	166,486
	Adjustments		0	0	0	0	0	0	0	0
	Other Public Authorities Adjusted		3,968,219	0	0	3,968,219	3,394,498	227,614	179,622	166,486
29.	Interdepartmental	58	66,251	0	0	66,251	66,251	0	0	0
	Adjustments		0	0	0	0	0	0	0	0
	Interdepartmental Adjusted		66,251	0	0	66,251	66,251	0	0	0
30.	On-System Wholesale	58	11,493,021	10,387,179	1,105,842	0	0	0	0	0
Total On-System Revenue from										
31.	Sale of Electricity	58	235,784,773	10,387,179	1,105,842	224,291,752	197,768,967	12,759,397	7,336,815	6,426,574
	Adjustments		8,277,778	0	0	8,277,778	7,262,730	530,900	286,323	197,825
Total On-System Revenue from Sale of Electricity Adjusted			244,062,551	10,387,179	1,105,842	232,569,530	205,031,697	13,290,296	7,623,138	6,624,399
Less Provision for Rate Refund			0	0	0	0	0	0	0	0
Total On-System Revenue Adjusted Less Provision for Rate Refund			244,062,551	10,387,179	1,105,842	232,569,530	205,031,697	13,290,296	7,623,138	6,624,399
32.	Other Electric Operating Revenues	58	2,863,124	0	0	2,863,124	2,510,903	174,270	115,627	62,324
33.	Total On-System Electric Revenues		238,647,897	10,387,179	1,105,842	227,154,876	200,279,870	12,933,666	7,452,442	6,488,898
	%		100.0000%	4.3525%	0.4634%	95.1841%	83.9227%	5.4196%	3.1228%	2.7190%
	Adjustments		8,277,778	0	0	8,277,778	7,262,730	530,900	286,323	197,825
Total On-System Electric Revenues Adjusted			246,925,675	10,387,179	1,105,842	235,432,654	207,542,600	13,464,566	7,738,765	6,686,723
34.	Off-System Wholesale	22	8,249,213	517,572	57,291	7,674,350	6,640,134	552,950	229,630	251,636
	Adjustments		0	0	0	(0)	0	0	0	0
	Off-System Wholesale Adjusted		8,249,213	517,572	57,291	7,674,350	6,640,134	552,950	229,630	251,636
35.	Total Electric Operating Revenues		246,897,110	10,904,751	1,163,134	234,829,225	206,920,003	13,486,616	7,682,072	6,740,534
	Adjustments		8,277,778	0	0	8,277,778	7,262,730	530,900	286,323	197,825
Total Electric Operating Revenues Adjusted			255,174,888	10,904,751	1,163,134	243,107,004	214,182,733	14,017,516	7,968,395	6,938,359

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	Basis of Allocation Reference	Total Company	On-System Wholesale Missouri	Kansas	Total	Missouri	Retail Kansas	Oklahoma	Arkansas
Electric Operating Expenses:									
36. Production Expense:									
Off-System Wholesale	22	3,888,029	252,922	25,450	3,609,657	3,178,209	204,780	109,213	117,455
Adjustments		0	0	0	0	0	0	0	0
Off-System Wholesale Adjusted		3,888,029	252,922	25,450	3,609,657	3,178,209	204,780	109,213	117,455
a. Variable Production Expense	21	82,758,282	5,383,542	541,718	76,833,022	67,649,483	4,358,822	2,324,646	2,500,071
Adjustments	0	38,794,628	2,866,188	253,941	35,674,499	31,369,528	2,043,286	1,089,725	1,171,959
Variable Production Expense Adjusted		121,552,910	8,249,730	795,659	112,507,521	99,019,011	6,402,109	3,414,371	3,672,031
b. Fixed Production Expense	22	27,871,929	1,748,741	193,572	25,929,615	22,435,271	1,868,273	775,859	850,213
Adjustments		(6,118,540)	(383,889)	(42,494)	(5,692,157)	(4,925,067)	(410,130)	(170,319)	(186,642)
Fixed Production Expense Adjusted		21,753,389	1,364,851	151,079	20,237,459	17,510,205	1,458,143	605,540	663,571
c. Total On-System Production Expense		110,630,211	7,132,283	735,291	102,762,637	90,084,754	6,227,095	3,100,504	3,350,284
Adjustments		32,676,088	2,482,298	211,448	29,982,342	26,444,461	1,633,157	919,406	985,318
Total On-System Production Expense Adjusted		143,306,298	9,614,581	946,738	132,744,979	116,529,215	7,860,252	4,019,910	4,335,602
37. Transmission Expense	2	3,220,772	202,078	22,368	2,996,326	2,592,533	215,890	89,655	98,247
Adjustments		104,837	6,578	728	97,531	84,388	7,027	2,918	3,198
Transmission Expense Adjusted		3,325,609	208,655	23,097	3,093,857	2,676,920	222,918	92,574	101,445
38. Distribution Expense	3	10,896,818	70,021	7,111	10,819,686	9,655,651	640,921	304,458	218,656
Adjustments		374,119	2,404	244	371,471	331,506	22,005	10,453	7,507
Distribution Expense Adjusted		11,270,937	72,425	7,356	11,191,157	9,987,158	662,926	314,911	226,163
39. Customer Accounts Expense	56	5,494,149	113	151	5,493,885	4,764,980	385,395	205,387	138,123
Adjustments		195,136	4	5	195,127	169,238	13,688	7,295	4,906
Customer Accounts Expense Adjusted		5,689,285	117	156	5,689,012	4,934,218	399,083	212,682	143,029
40. Customer Assistance Expense	56	819,741	17	22	819,702	710,947	57,502	30,644	20,608
Adjustments		37,430	1	1	37,428	32,462	2,626	1,399	941
Customer Assistance Expense Adjusted		857,171	18	24	857,129	743,409	60,128	32,044	21,549
41. Sales Expense	33	702,248	0	0	702,248	619,057	40,162	23,083	19,945
Adjustments		38,358	0	0	38,358	33,814	2,194	1,261	1,089
Sales Expense Adjusted		740,606	0	0	740,606	652,872	42,356	24,344	21,035
42. Subtotal		135,651,967	7,657,433	790,394	127,204,141	111,606,131	7,771,745	3,862,946	3,963,319
Less Off-System Wholesale		3,888,029	252,922	25,450	3,609,657	3,178,209	204,780	109,213	117,455
System Subtotal		131,763,938	7,404,511	764,944	123,594,484	108,427,922	7,566,965	3,753,732	3,845,864
%		100.0000	5.6196	0.5805	93.7999	82.2895	5.7428	2.8488	2.9188
Adjustments		33,425,968	2,491,285	212,426	30,722,257	27,095,870	1,680,696	942,732	1,002,959
System Subtotal Adjusted		165,189,906	9,895,796	977,370	154,316,740	135,523,792	9,247,662	4,696,464	4,848,823

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	A	B	C	D	E	F	G	H	I
	Basis of Allocation Reference	Total Company	On-System Wholesale Missouri	Wholesale Kansas	Total	Missouri	Retail Kansas	Oklahoma	Arkansas
43. Administrative and General Expenses:									
a. Research and Development Adjustments	58	(14,411)	0	0	(14,411)	(12,563)	(836)	(495)	(517)
Research and Development Adjusted		(14,411)	0	0	(14,411)	(12,563)	(836)	(495)	(517)
b. Franchise Requirements Adjustments	58	0	0	0	0	0	0	0	0
Franchise Requirements Adjusted		0	0	0	0	0	0	0	0
c. Regulatory Commission Adjustments	58	606,903	22,422	29,904	554,577	500,644	19,689	6,442	27,802
Regulatory Commission Adjusted		27,591			27,591			0	
		634,494	22,422	29,904	582,168	528,235	19,689	6,442	27,802
d. Other Administrative & General Adjustments	42	10,903,579	653,185	64,513	10,185,881	8,945,428	610,404	309,996	320,053
Other Administrative & General Adjusted		1,205,411	67,377	6,655	1,131,379	1,003,424	62,964	31,977	33,014
		12,108,990	720,562	71,167	11,317,260	9,948,852	673,369	341,973	353,067
e. Total Administrative & General Expense Adjustments		11,496,071	675,607	94,416	10,726,047	9,433,508	629,258	315,944	347,338
Total Administrative & General Adjusted		1,233,002	67,377	6,655	1,158,970	1,031,015	62,964	31,977	33,014
		12,729,072	742,985	101,071	11,885,017	10,464,523	692,222	347,920	380,352
44. Total System Electric Operating Expense Adjustments		143,260,009	8,080,118	859,360	134,320,531	117,861,430	8,196,223	4,069,676	4,193,202
Adjusted System Electric Operating Expense Plus Off-System Wholesale		34,658,969	2,558,662	219,081	31,881,227	28,126,884	1,743,661	974,709	1,035,973
		177,918,978	10,638,780	1,078,441	166,201,757	145,988,314	9,939,884	5,044,385	5,229,175
Total Adjusted System Electric Operating Expense		3,888,029	252,922	25,450	3,609,657	3,178,209	204,780	109,213	117,455
		181,807,007	10,891,702	1,103,891	169,811,414	149,166,524	10,144,663	5,153,598	5,346,629
Depreciation and Amortization Expense:									
45. Production Adjustments	1	9,166,135	575,102	63,659	8,527,374	7,378,202	614,412	255,154	279,606
Production Adjusted		6,170,157	387,128	42,852	5,740,177	4,966,615	413,589	171,756	188,216
		15,336,292	962,230	106,512	14,267,551	12,344,817	1,028,001	426,910	467,823
46. Transmission Adjustments	2	2,959,775	185,702	20,556	2,753,517	2,382,445	198,396	82,390	90,286
Transmission Adjusted		335,185	21,030	2,328	311,827	269,804	22,468	9,330	10,225
		3,294,960	206,732	22,884	3,065,343	2,652,250	220,863	91,720	100,510
47. Distribution Adjustments	23	12,486,669	80,171	8,088	12,398,410	11,061,905	735,718	349,722	251,065
Distribution Adjusted		889,448	55,806	6,177	827,465	790,648	20,267	9,634	6,916
		13,376,117	135,977	14,265	13,225,875	11,852,553	755,985	359,356	257,981
48. General Adjustments	5	1,329,747	48,586	5,342	1,275,819	1,120,584	84,052	37,080	34,104
General Adjusted		121,781	7,641	846	113,294	102,625	5,777	2,548	2,344
		1,451,528	56,226	6,188	1,389,114	1,223,209	89,828	39,628	36,448
49. Amortization of Electric Plant Adjustments	4	609,172	22,258	2,447	584,467	513,352	38,505	16,987	15,624
Amortization of Electric Plant Adjusted		609,172	22,258	2,447	584,467	513,352	38,505	16,987	15,624
50. Total Depreciation Expense Adjustments		26,551,497	911,818	100,092	25,539,586	22,456,488	1,671,082	741,332	670,685
Total Depreciation Expense Adjusted		7,516,571	471,605	52,203	6,992,763	6,129,693	462,101	193,269	207,701
		34,068,068	1,383,423	152,295	32,532,349	28,586,181	2,133,183	934,600	878,386

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Allocation of Revenue and Expense

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	A Basis of Allocation Reference	B Total Company	C On-System Wholesale Missouri	D Kansas	E Total	F Missouri	G Retail Kansas	H Oklahoma	I Arkansas
51. Taxes Other Than Income Taxes:									
a. Property Taxes	7	7,027,719	277,704	30,570	6,719,445	5,892,130	447,266	195,928	184,121
Adjustments		1,477,228	58,373	6,426	1,412,429	1,238,527	94,015	41,184	38,702
Property Taxes Adjusted		8,504,947	336,078	36,995	8,131,874	7,130,657	541,282	237,112	222,823
b. Payroll Taxes	42	1,807,560	101,576	10,494	1,695,490	1,487,433	103,805	51,494	52,758
Adjustments		49,658	2,333	241	47,084	42,304	2,385	1,183	1,212
Payroll Taxes Adjusted		1,857,218	103,910	10,735	1,742,574	1,529,737	106,189	52,677	53,970
c. Other Taxes	58	4,580,523	0	0	4,580,523	4,122,829	238,829	114,337	104,528
Adjustments									
Other Taxes Adjusted		4,580,523	0	0	4,580,523	4,122,829	238,829	114,337	104,528
Total Taxes Other Than Income Taxes		13,415,802	379,281	41,063	12,995,459	11,502,392	789,900	361,759	341,407
Adjustments		1,526,886	60,707	6,667	1,459,512	1,280,831	96,400	42,367	39,914
Total Taxes Other Than Income Taxes Adjusted		14,942,688	439,987	47,730	14,454,971	12,783,224	886,300	404,126	381,321
52. Net Elec Operating Income Before Inc Tax		59,781,773	1,280,612	137,168	58,363,992	51,921,483	2,624,631	2,400,092	1,417,786
Less Off-System Wholesale		4,361,184	264,650	31,841	4,064,693	3,461,924	348,170	120,417	134,182
System Net Electric Operating Income		55,420,589	1,015,962	105,327	54,299,300	48,459,559	2,276,461	2,279,675	1,283,605
Adjustments		(35,424,648)	(3,090,973)	(277,951)	(32,055,724)	(28,274,678)	(1,771,262)	(924,021)	(1,085,763)
Net On-System Electric Operating Income Before Income Taxes Adjusted		19,995,941	(2,075,012)	(172,624)	22,243,576	20,184,881	505,199	1,355,654	197,842
53. State Income Taxes	60	1,353,410	28,992	3,105	1,321,313	1,175,460	59,419	54,336	32,098
Less Off-System Wholesale		97,400	2,115	642	94,644	81,864	3,962	7,208	1,610
System State Income Taxes		1,256,010	26,877	2,464	1,226,669	1,093,596	55,458	47,128	30,487
Adjustments		(1,268,617)	(50,010)	(5,357)	(1,213,251)	(961,662)	(102,495)	(93,727)	(55,366)
System State Income Taxes Adjusted		(12,608)	(23,133)	(2,893)	13,418	131,934	(47,038)	(46,599)	(24,879)
54. Federal Income Taxes	60	11,079,924	(8,488)	3,965	11,084,447	9,899,844	449,848	499,125	235,630
Less Off-System Wholesale		656,068	14,246	4,323	637,499	551,414	26,686	48,551	10,847
System Federal Income Taxes		10,423,856	(22,734)	(358)	10,446,948	9,348,429	423,162	450,574	224,783
Adjustments		(12,349,245)	16,840	(7,867)	(12,358,219)	(10,007,963)	(892,500)	(990,265)	(467,491)
System Federal Income Taxes Adjusted		(1,925,389)	(5,894)	(8,224)	(1,911,271)	(659,533)	(469,338)	(539,691)	(242,708)
55. Net Electric Operating Income		47,348,439	1,260,108	130,098	45,958,233	40,846,180	2,115,363	1,846,631	1,150,058
Less Off-System Wholesale		3,607,716	248,289	26,877	3,332,550	2,828,646	317,522	64,658	121,724
System Net Electric Operating Income		43,740,724	1,011,819	103,221	42,625,683	38,017,534	1,797,841	1,781,973	1,028,334
Adjustments		21,806,785	3,057,804	264,728	18,484,254	17,305,054	776,266	(159,971)	562,905
System Net Electric Operating Income Adjusted		21,933,938	(2,045,985)	(161,506)	24,141,429	20,712,480	1,021,575	1,941,944	465,429

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The Empire District Electric Company
Allocation of Rate Base
12-Month Average - Peak

Section M
Schedule 3
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	A Total Company	B Missouri Wholesale	C Kansas Wholesale	D Total Retail	E Missouri Retail	F Kansas Retail	G Oklahoma Retail	H Arkansas Retail
January, 1999	831,000	38,700	5,900	786,400	693,000	50,300	23,400	19,700
February, 1999	685,000	36,500	4,400	644,100	569,200	38,400	18,300	18,200
March, 1999	654,000	36,800	3,700	613,500	515,000	62,900	17,900	17,700
April, 1999	595,000	34,500	3,400	557,100	479,300	48,300	13,800	15,700
May, 1999	562,000	37,500	2,900	521,600	453,600	33,600	15,600	18,800
June, 1999	793,000	50,500	5,600	736,900	637,400	51,300	22,400	25,800
July, 1999	958,000	60,600	7,900	889,500	761,300	63,600	30,400	34,200
August, 1999	979,000	60,500	8,300	910,200	782,100	69,600	24,500	34,000
September, 1999	850,000	53,800	7,200	789,000	677,300	56,200	28,000	27,500
October, 1999	586,000	40,800	3,500	541,700	465,800	37,200	18,200	20,500
November, 1999	621,000	63,600	3,900	553,500	479,600	38,300	17,100	18,500
December, 1999	<u>770,000</u>	<u>43,600</u>	<u>5,000</u>	<u>721,400</u>	<u>637,500</u>	<u>45,800</u>	<u>17,700</u>	<u>20,400</u>
12 Month Total	8,884,000	557,400	61,700	8,264,900	7,151,100	595,500	247,300	271,000
12 Month Average	740,333	46,450	5,142	688,742	595,925	49,625	20,608	22,583

	Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 2 of 14
GROSS PLANT IN SERVICE														
PRODUCTION PLANT														
1 Production Plant	1	337,632,134	162,873,742	34,404,714	13,572,812	53,447,167	742,791	3,072,452	25,086,068	202,579	38,726,406	33,763	5,469,641	
2 Total Production Plant		337,632,134	162,873,742	34,404,714	13,572,812	53,447,167	742,791	3,072,452	25,086,068	202,579	38,726,406	33,763	5,469,641	
TRANSMISSION PLANT														
3 Assigned Trans. Plant	22	6,988	0	0	0	0	0	6,988	0	0	0	0	0	
4 Other Trans. Plant	2	113,554,683	54,778,779	11,571,222	4,564,898	17,975,706	249,820	1,033,348	8,437,113	68,133	13,024,722	11,355	1,839,586	
5 Total Transmission Plant		113,561,671	54,778,779	11,571,222	4,564,898	17,975,706	249,820	1,040,336	8,437,113	68,133	13,024,722	11,355	1,839,586	
6 Total P & T Plant		451,193,805	217,652,521	45,975,936	18,137,710	71,422,873	992,611	4,112,788	33,523,181	270,712	51,751,128	45,118	7,309,227	
DISTRIBUTION PLANT														
7 Acct 360	4	1,362,935	671,548	141,798	53,064	207,493	3,403	11,797	109,889	954	139,356	82	23,549	
8 Acct 361	4	7,648,102	3,768,389	795,700	297,771	1,164,348	19,099	66,197	616,643	5,354	781,996	460	132,147	
9 Acct 362 Spec Assn.	23	242,191	0	0	0	0	0	242,191	0	0	0	0	0	
10 Acct 362 Other	4a	45,182,519	22,513,508	4,753,754	1,778,973	6,956,168	0	0	3,684,016	31,984	4,671,882	2,747	789,488	
11 Total Acct 362		45,424,710	22,513,508	4,753,754	1,778,973	6,956,168	0	242,191	3,684,016	31,984	4,671,882	2,747	789,488	
12 Acct 364 Spec Assn.	23	3,326	0	0	0	0	0	3,326	0	0	0	0	0	
13 Pri -Demand	5	33,628,283	16,753,654	3,537,559	1,324,777	5,177,029	0	0	2,744,408	23,805	3,476,998	2,024	588,030	
14 -Cust	8	14,473,967	12,041,324	1,806,764	305,120	133,650	0	0	73,424	2,107	3,993	111	107,474	
15 Sec -Demand	6	8,595,737	4,769,023	1,006,981	377,580	1,473,907	0	0	793,226	6,781	0	584	167,655	
16 -Cust	9	11,051,661	9,196,743	1,379,943	233,040	102,077	0	0	56,079	1,610	0	85	82,085	
17 Total Acct 364		67,752,975	42,760,744	7,731,247	2,240,517	6,886,663	0	3,326	3,667,137	34,303	3,480,991	2,804	945,244	
18 Acct 365 Spec Assn.	23	8,281	0	0	0	0	0	8,281	0	0	0	0	0	
19 Pri -Demand	5	38,334,201	19,098,148	4,032,603	1,510,166	5,901,499	0	0	3,128,458	27,137	3,963,566	2,307	670,318	
20 -Cust	8	22,063,154	18,354,994	2,754,111	465,105	203,726	0	0	111,923	3,212	6,086	169	163,827	
21 Sec -Demand	6	5,357,551	2,972,437	627,631	235,338	918,657	0	0	494,402	4,227	0	364	104,496	
22 -Cust	9	10,697,442	8,901,976	1,335,715	225,571	98,805	0	0	54,281	1,558	0	82	79,454	
23 Total Acct 365		76,460,629	49,327,555	8,750,060	2,436,180	7,122,687	0	8,281	3,789,064	36,134	3,969,652	2,922	1,018,095	
24 Acct 366 Pri -Demand	5	2,089,976	1,041,229	219,857	82,334	321,749	0	0	170,563	1,479	216,093	126	36,546	
25 -Cust	8	5,297,708	4,407,321	661,305	111,679	48,918	0	0	26,874	771	1,461	41	39,337	
26 Sec -Demand	6	685,009	380,052	80,248	30,090	117,458	0	0	63,214	540	0	47	13,361	
27 -Cust	9	3,292,975	2,740,280	411,171	69,437	30,415	0	0	16,709	480	0	25	24,458	
28 Total Acct 366		11,365,668	8,568,882	1,372,581	293,540	518,540	0	0	277,360	3,270	217,554	239	113,702	
29 Acct 367 Pri -Demand	5	4,353,948	2,169,142	458,018	171,523	670,284	0	0	355,326	3,082	450,177	262	76,134	
30 -Cust	8	11,036,465	9,181,563	1,377,666	232,656	101,908	0	0	55,986	1,607	3,045	85	81,950	
31 Sec -Demand	6	1,427,046	791,743	167,177	62,685	244,695	0	0	131,690	1,126	0	97	27,834	
32 -Cust	9	6,860,099	5,708,695	856,572	144,655	63,362	0	0	34,810	999	0	53	50,953	
33 Total Acct 367		23,677,558	17,851,143	2,859,433	611,519	1,080,249	0	0	577,812	6,814	453,222	497	236,871	
34 Acct 368 - Spec. Assn.		0	0	0	0	0	0	0	0	0	0	0	0	
35 -Demand	33	17,641,244	10,410,497	2,003,426	804,571	2,606,868	0	0	1,585,444	14,993	0	962	214,483	
36 -Cust	36	33,256,748	27,665,370	4,151,105	701,025	307,065	0	0	168,694	4,842	0	11,722	246,926	
37 Total Acct 368		50,897,993	38,075,867	6,154,531	1,505,596	2,913,933	0	0	1,754,138	19,835	0	12,684	461,409	
38 Acct 369	13	32,116,259	23,116,699	5,055,189	853,703	2,679,140	0	0	393,546	11,295	0	6,686	0	
39 Acct 370 Spec Assn.		0	0	0	0	0	0	0	0	0	0	0	0	
40 Acct 370 Other	14	11,391,369	6,892,463	2,178,416	468,793	1,126,037	7,115	648	556,329	16,240	145,328	0	0	
41 TOTAL Acct 370		11,391,369	6,892,463	2,178,416	468,793	1,126,037	7,115	648	556,329	16,240	145,328	0	0	
42 Acct 371	28	9,090,574	0	2,224,778	375,713	164,571	410	137	90,411	2,595	4,917	0	6,227,043	
43 Acct 373	29	7,741,096	0	0	0	0	0	0	0	0	0	0	7,741,096	
44 Total Distribution Plant		344,929,867	213,546,798	42,017,487	10,915,369	30,027	332,577	15,516,345	168,778	13,864,898	29,121	17,688,644		

Run Time: 05:02 PM
Run Date: 26-Oct-2000
DOCKET NO.

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI DISTRICT OF SERVICE
Twelve Months Ending December 31, 2000

Section N
Schedule I

	Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 3 of 14
1 Dist. Plant minus land		343,566,932	212,875,250	41,875,689	10,862,305	30,612,336	26,624	320,780	15,406,456	167,824	13,725,542	29,039	17,665,095	
2 PIS Acct 364,365,368		195,111,597	130,164,166	22,635,838	6,182,293	16,923,283	0	11,607	9,210,339	90,272	7,450,643	18,410	2,424,748	
3 Sec PIS Acct 364,365,368		86,600,384	63,916,046	10,504,801	2,577,125	5,507,379	0	0	3,152,126	34,011	0	13,799	895,099	
4 PIS Acct 366,367		35,043,226	26,420,025	4,232,014	905,059	1,598,789	0	0	855,172	10,084	670,776	736	350,573	
5 PIS Acct 364,365		144,213,604	92,088,299	16,481,307	4,676,697	14,009,350	0	11,607	7,456,201	70,437	7,450,643	5,726	1,963,339	
6 Total T & D Plant		458,491,538	268,325,577	53,588,709	15,480,267	48,795,535	279,847	1,372,913	23,953,458	236,911	26,889,620	40,476	19,328,230	
7 Total PTD Plant		796,123,672	431,199,319	87,993,423	29,053,079	102,242,702	1,022,638	4,445,365	49,039,526	439,490	65,616,026	74,239	24,997,871	
8 Prod/Trans land	1	7,624,776	3,678,192	776,965	306,516	1,207,002	16,775	69,385	566,521	4,575	874,562	762	123,521	
9 Total PTD minus land		787,135,962	426,849,579	87,074,660	28,693,499	100,828,207	1,002,460	4,364,183	48,363,116	433,961	64,602,108	73,395	24,850,801	
GENERAL & INTANGIBLE PLANT														
10 Production Related	38	19,619,343	9,464,371	1,999,211	788,698	3,105,742	43,163	178,536	1,457,717	11,772	2,250,339	1,962	317,833	
11 Transmission Related	39	6,598,914	3,183,120	672,388	265,260	1,044,544	14,517	60,453	490,269	3,959	756,849	660	106,896	
12 Distribution Related	40	20,043,405	12,408,913	2,441,579	634,277	1,790,898	1,745	19,326	901,634	9,807	805,670	1,692	1,022,863	
13 Total General & Intangible Plant		46,261,662	25,056,404	5,113,178	1,688,235	5,941,184	59,425	258,315	2,849,620	25,538	3,812,858	4,314	1,452,592	
14 TOTAL PLANT IN SERVICE		842,385,334	456,255,723	93,106,601	30,741,314	108,183,886	1,082,063	4,703,680	51,889,146	465,028	69,428,884	78,553	26,450,463	
Classification of Plant														
15 Demand		653,651,014	320,598,336	67,508,059	26,311,545	102,830,201	1,074,101	4,702,849	50,154,836	414,963	69,254,476	58,387	10,743,260	
16 Energy														
17 Customer		188,734,327	135,657,387	25,598,542	4,429,769	5,353,685	7,962	831	1,734,310	50,065	174,408	20,166	15,707,203	
DEPRECIATION RESERVE														
PRODUCTION RESERVE														
18 Production Depreciation	1	106,230,676	51,245,678	10,824,906	4,270,473	16,816,316	233,707	966,699	7,892,939	63,738	12,184,659	10,623	1,720,937	
19 Total Prod Depr Reserve		106,230,676	51,245,678	10,824,906	4,270,473	16,816,316	233,707	966,699	7,892,939	63,738	12,184,659	10,623	1,720,937	
TRANSMISSION RESERVE														
20 Spec Assn Trans Plant	25	6,975	0	0	0	0	0	6,975	0	0	0	0	0	
21 Transmission Depreciation	2	34,517,054	16,651,027	3,517,288	1,387,586	5,464,050	75,938	314,105	2,564,617	20,710	3,959,106	3,452	559,176	
22 Total Trans Depr Reserve		34,524,029	16,651,027	3,517,288	1,387,586	5,464,050	75,938	321,080	2,564,617	20,710	3,959,106	3,452	559,176	
DISTRIBUTION RESERVE														
23 Acct 360	4	0	0	0	0	0	0	0	0	0	0	0	0	
24 Acct 361	4	41,246,294	20,322,960	4,291,218	1,605,880	6,279,338	102,999	357,000	3,325,564	28,872	4,217,311	2,480	712,671	
25 Acct 362 Spec Assn.	23	48,409	0	0	0	0	0	48,409	0	0	0	0	0	
26 Acct 362 Other	4a	21,199,792	10,563,414	2,230,478	834,700	3,263,858	0	0	1,728,553	15,007	2,192,063	1,289	370,430	
27 Total Acct 362		21,248,201	10,563,414	2,230,478	834,700	3,263,858	0	48,409	1,728,553	15,007	2,192,063	1,289	370,430	
28 Acct 364 Spec Assn.	23	3,326	0	0	0	0	0	3,326	0	0	0	0	0	
29 Pri -Demand	5	5,356,433	2,668,582	563,475	211,015	824,616	0	0	437,139	3,792	553,829	322	93,663	
30 -Cust	8	2,305,465	1,917,985	287,788	48,601	21,288	0	0	11,695	336	636	18	17,119	
31 Sec -Demand	6	1,369,160	759,627	160,396	60,142	234,769	0	0	126,348	1,080	0	93	26,705	
32 -Cust	9	1,760,348	1,464,890	219,802	37,119	16,259	0	0	8,932	256	0	13	13,075	
33 Total Acct 364		10,794,731	6,811,084	1,231,461	356,877	1,096,932	0	3,326	584,114	5,464	554,465	446	150,562	
34 Acct 365 Spec Assn.	23	8,281	0	0	0	0	0	8,281	0	0	0	0	0	
35 Pri -Demand	5	17,322,570	8,630,126	1,822,264	682,418	2,666,786	0	0	1,413,697	12,263	1,791,068	1,042	302,905	
36 -Cust	8	9,969,962	8,294,308	1,244,536	210,173	92,061	0	0	50,576	1,452	2,750	76	74,030	
37 Sec -Demand	6	2,420,986	1,343,193	283,616	106,345	415,125	0	0	223,412	1,910	0	164	47,220	
38 -Cust	9	4,833,991	4,022,651	603,587	101,932	44,648	0	0	24,529	704	0	37	35,904	
39 Total Acct 365		34,555,789	22,290,278	3,954,003	1,100,868	3,218,620	0	8,281	1,712,214	16,329	1,793,818	1,319	460,059	
40 Acct 366 Pri -Demand	5	(1,369,308)	(682,191)	(144,046)	(53,944)	(210,803)	0	0	(111,749)	(969)	(141,580)	(82)	(23,944)	
41 -Cust	8	(3,470,946)	(2,887,583)	(433,273)	(73,170)	(32,050)	0	0	(17,608)	(505)	(958)	(27)	(25,773)	
42 Sec -Demand	6	(448,803)	(249,002)	(52,577)	(19,714)	(76,956)	0	0	(41,416)	(354)	0	(30)	(8,754)	
43 -Cust	9	(2,157,487)	(1,795,373)	(269,390)	(45,494)	(19,927)	0	0	(10,948)	(314)	0	(17)	(16,025)	
44 Total Acct 366		(7,446,544)	(5,614,149)	(899,286)	(192,322)	(339,736)	0	0	(181,721)	(2,142)	(142,538)	(156)	(74,496)	
45 Acct 367 Pri -Demand	5	2,525,853	1,258,383	265,710	99,505	388,852	0	0	206,135	1,788	261,161	152	44,167	
46 -Cust	8	6,402,577	5,326,494	799,224	134,970	59,120	0	0	32,479	932	1,766	49	47,541	
47 Sec -Demand	6	827,872	459,314	96,984	36,365	141,955	0	0	76,397	653	0	56	16,147	
48 -Cust	9	3,979,745	3,311,782	496,923	83,919	36,758	0	0	20,194	580	0	31	29,559	
49 Total Acct 367		13,736,046	10,355,973	1,658,841	354,759	626,685	0	0	335,205	3,953	262,927	288	137,414	

Run Time: 05:02 PM
Run Date: 26-Oct-2000
DOCKET NO.

THE EMPIRE DISTRICT ELECTRIC COMPANY
MISSOURI OF SERVICE
Twelve Months Ending December 31, 2000

Section N
Schedule I

	Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 4 of 14
1 Acct 368 - Spec. Assn.		0	0	0	0	0	0	0	0	0	0	0	0	
2 -Demand	33	6,432	3,796	730	293	950	0	0	578	5	0	0	78	
3 -Cust	36	12,125	10,086	1,513	256	112	0	0	62	2	0	4	90	
4 Total Acct 368		18,557	13,882	2,243	549	1,062	0	0	640	7	0	4	168	
5 Acct 369	13	523,940	377,122	82,470	13,927	43,707	0	0	6,420	184	0	109	0	
6 Acct 370 Spec Assn.		0	0	0	0	0	0	0	0	0	0	0	0	
7 Acct 370 Other	14	6,989,682	4,229,178	1,336,664	287,649	690,930	4,365	397	341,361	9,965	89,173	0	0	
8 Total Acct 370		6,989,682	4,229,178	1,336,664	287,649	690,930	4,365	397	341,361	9,965	89,173	0	0	
9 Acct 371	28	71,007	0	17,378	2,935	1,285	3	1	706	20	38	0	48,640	
10 Acct 373	29	450,755	0	0	0	0	0	0	0	0	0	0	450,755	
11 Total Dist Depr Reserve		122,188,459	69,349,742	13,905,470	4,365,822	14,882,681	107,367	417,414	7,853,056	77,659	8,967,257	5,779	2,256,203	
GENERAL PLANT														
12 Production Related	38	7,369,836	3,555,209	750,986	296,267	1,166,645	16,214	67,066	547,579	4,422	845,320	737	119,391	
13 Transmission Related	39	2,393,132	1,155,340	244,049	96,278	379,126	5,269	21,942	177,947	1,437	274,705	239	38,799	
14 Distribution Related	41	8,476,920	5,252,329	1,033,210	268,009	755,306	657	7,915	380,128	4,141	338,654	716	435,856	
Total Gen / Int Depr Reserve		18,241,888	9,962,878	2,028,245	660,554	2,301,077	22,140	96,923	1,105,654	10,000	1,458,679	1,692	594,046	
16 TOTAL DEPRECIATION RESERVE		281,185,051	147,209,325	30,275,909	10,684,435	39,464,124	439,152	1,802,116	19,416,266	172,107	26,569,701	21,546	5,130,362	
NET PLANT														
NET PRODUCTION PLANT														
17 Production Plant		231,401,458	111,628,064	23,579,808	9,302,339	36,630,851	509,084	2,105,753	17,193,129	138,841	26,541,747	23,140	3,748,704	
18 Total Net Prod Plant		231,401,458	111,628,064	23,579,808	9,302,339	36,630,851	509,084	2,105,753	17,193,129	138,841	26,541,747	23,140	3,748,704	
NET TRANSMISSION PLANT														
19 Assigned Trans. Plant	13	0	0	0	0	0	0	13	0	0	0	0	0	
20 Other Trans. Plant		79,037,628	38,127,752	8,053,934	3,177,312	12,511,656	173,882	719,243	5,872,496	47,423	9,065,616	7,903	1,280,410	
21 Total Net Trans Plant		79,037,641	38,127,752	8,053,934	3,177,312	12,511,656	173,882	719,256	5,872,496	47,423	9,065,616	7,903	1,280,410	
22 Total P & T Plant		310,439,100	149,755,816	31,633,742	12,479,651	49,142,507	682,966	2,825,009	23,065,625	186,264	35,607,363	31,043	5,029,114	
NET DISTRIBUTION PLANT														
23 Acct 360		1,362,935	671,548	141,798	53,064	207,493	3,403	11,797	109,889	954	139,356	82	23,549	
24 Acct 361		(33,598,192)	(16,554,571)	(3,495,518)	(1,308,109)	(5,114,990)	(83,900)	(290,803)	(2,708,921)	(23,518)	(3,435,315)	(2,020)	(580,524)	
25 Acct 362 Spec Assn.		193,782	0	0	0	0	0	193,782	0	0	0	0	0	
26 Acct 362 Other		23,982,727	11,950,094	2,523,276	944,273	3,692,310	0	0	1,955,463	16,977	2,479,819	1,458	419,058	
27 Total Acct 362		24,176,509	11,950,094	2,523,276	944,273	3,692,310	0	193,782	1,955,463	16,977	2,479,819	1,458	419,058	
28 Acct 364 Spec Assn.		0	0	0	0	0	0	0	0	0	0	0	0	
29 Pri -Demand		28,271,851	14,085,072	2,974,084	1,113,762	4,352,413	0	0	2,307,269	20,013	2,923,169	1,702	494,367	
30 -Cust		12,168,502	10,123,339	1,518,976	256,519	112,362	0	0	61,729	1,771	3,357	93	90,355	
31 Sec -Demand		7,226,577	4,009,396	846,585	317,438	1,239,138	0	0	666,878	5,701	0	491	140,950	
32 -Cust		9,291,313	7,731,853	1,160,141	195,921	85,818	0	0	47,147	1,354	0	72	69,010	
33 Total Acct 364		56,958,244	35,949,660	6,499,786	1,883,640	5,789,731	0	0	3,083,023	28,839	2,926,526	2,358	794,682	
34 Acct 365 Spec Assn.		0	0	0	0	0	0	0	0	0	0	0	0	
35 Pri -Demand		21,011,632	10,468,022	2,210,339	827,748	3,234,713	0	0	1,714,761	14,874	2,172,498	1,265	367,413	
36 -Cust		12,093,192	10,060,686	1,509,575	254,932	111,665	0	0	61,347	1,760	3,336	93	89,797	
37 Sec -Demand		2,936,565	1,629,244	344,015	128,993	503,532	0	0	270,990	2,317	0	200	57,276	
38 -Cust		5,863,451	4,879,325	732,128	123,639	54,157	0	0	29,752	854	0	45	43,550	
39 Total Acct 365		41,904,840	27,037,277	4,796,057	1,335,312	3,904,067	0	0	2,076,850	19,805	2,175,834	1,603	558,036	
40 Acct 366 Pri -Demand		3,459,284	1,723,420	363,903	136,278	532,552	0	0	282,312	2,448	357,673	208	60,490	
41 -Cust		8,768,654	7,294,904	1,094,578	184,849	80,968	0	0	44,482	1,276	2,419	68	65,110	
42 Sec -Demand		1,133,812	629,054	132,825	49,804	194,414	0	0	104,630	894	0	77	22,115	
43 -Cust		5,450,462	4,535,653	680,561	114,931	50,342	0	0	27,657	794	0	42	40,483	
44 Total Acct 366		18,812,212	14,183,031	2,271,867	485,862	858,276	0	0	459,081	5,412	360,092	395	188,198	
45 Acct 367 Pri -Demand		1,828,095	910,759	192,308	72,018	281,432	0	0	149,191	1,294	189,016	110	31,967	
46 -Cust		4,633,887	3,855,069	578,442	97,686	42,788	0	0	23,507	675	1,279	36	34,409	
47 Sec -Demand		599,175	332,429	70,193	26,320	102,740	0	0	55,293	473	0	41	11,687	
48 -Cust		2,880,354	2,396,913	359,649	60,736	26,604	0	0	14,616	419	0	22	21,394	
49 Total Acct 367		9,941,511	7,495,170	1,200,592	256,760	453,564	0	0	242,607	2,861	190,295	209	99,457	

	Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 5 of 14
1 Acct 368 - Spec. Assn.		0	0	0	0	0	0	0	0	0	0	0	0	
2 -Demand		17,634,813	10,406,701	2,002,696	804,278	2,605,918	0	0	1,584,866	14,988	0	962	214,405	
3 -Cust		33,244,624	27,655,284	4,149,592	700,769	306,953	0	0	168,632	4,840	0	11,718	246,836	
4 Total Acct 368		50,879,436	38,061,985	6,152,288	1,505,047	2,912,871	0	0	1,753,498	19,828	0	12,680	461,241	
5 Acct 369		31,592,319	22,739,577	4,972,719	839,776	2,635,433	0	0	387,126	11,111	0	6,577	0	
6 Acct 370 Spec Assn.		0	0	0	0	0	0	0	0	0	0	0	0	
7 Acct 370 Other		4,401,687	2,663,285	841,752	181,144	435,107	2,750	251	214,968	6,275	56,155	0	0	
8 Total Acct 370		4,401,687	2,663,285	841,752	181,144	435,107	2,750	251	214,968	6,275	56,155	0	0	
9 Acct 371		9,019,566	0	2,207,400	372,778	163,286	407	136	89,705	2,575	4,879	0	6,178,403	
10 Acct 373		7,290,341	0	0	0	0	0	0	0	0	0	0	7,290,341	
11 Total Net Dist Plant		222,741,409	144,197,056	28,112,017	6,549,547	15,937,148	(77,340)	(84,837)	7,663,289	91,119	4,897,641	23,342	15,432,441	
NET GENERAL & INTANGIBLE PLANT														
12 Production Related		12,249,507	5,909,162	1,248,225	492,430	1,939,097	26,949	111,470	910,138	7,350	1,405,018	1,225	198,442	
13 Transmission Related		4,203,782	2,027,780	428,339	168,982	665,418	9,248	38,511	312,322	2,522	482,144	420	68,097	
14 Distribution Related		11,566,485	7,160,835	1,408,966	366,024	1,033,477	1,007	11,152	520,307	5,660	464,930	977	593,151	
15 Total Net Gen / Int Plant		28,019,774	15,097,777	3,085,530	1,027,436	3,637,992	37,204	161,133	1,742,767	15,532	2,352,092	2,622	859,690	
16 TOTAL NET PLANT IN SERVICE		561,200,283	309,050,649	62,831,289	20,056,634	68,717,647	642,830	2,901,305	32,471,681	292,915	42,857,096	57,007	21,321,245	
17 Production Plant		337,632,134	162,873,742	34,404,714	13,572,812	53,447,167	742,791	3,072,452	25,086,068	202,579	38,726,406	33,763	5,469,641	
18 Prod Depr Reserve		106,230,676	51,245,678	10,824,906	4,270,473	16,816,316	233,707	966,699	7,892,939	63,738	12,184,659	10,623	1,720,937	
19 Net Production Plant		231,401,458	111,628,064	23,579,808	9,302,339	36,630,851	509,084	2,105,753	17,193,129	138,841	26,541,747	23,140	3,748,704	
20 Transmission Plant		113,561,671	54,778,779	11,571,222	4,564,898	17,975,706	249,820	1,040,336	8,437,113	68,133	13,024,722	11,355	1,839,586	
21 Trans Depr Reserve		34,524,029	16,651,027	3,517,288	1,387,586	5,464,050	75,938	321,080	2,564,617	20,710	3,959,106	3,452	559,176	
22 Net Transmission Plant		79,037,641	38,127,752	8,053,934	3,177,312	12,511,656	173,882	719,256	5,872,496	47,423	9,065,616	7,903	1,280,410	
23 Distribution Plant		344,929,867	213,546,798	42,017,487	10,915,369	30,819,829	30,027	332,577	15,516,345	168,778	13,864,898	29,121	17,688,644	
24 Dist Depr Reserve		122,188,459	69,349,742	13,905,470	4,365,822	14,882,681	107,367	417,414	7,853,056	77,659	8,967,257	5,779	2,256,203	
25 Net Distribution Plant		222,741,409	144,197,056	28,112,017	6,549,547	15,937,148	(77,340)	(84,837)	7,663,289	91,119	4,897,641	23,342	15,432,441	
26 General & Intangible Plant		46,261,662	25,056,404	5,113,178	1,688,235	5,941,184	59,425	258,315	2,849,620	25,538	3,812,858	4,314	1,452,592	
27 Gen / Int Depr Reserve		18,241,888	9,962,878	2,028,245	660,554	2,301,077	22,140	96,923	1,105,654	10,000	1,458,679	1,692	594,046	
28 Net Gen / Int Plant		28,019,774	15,093,526	3,084,933	1,027,681	3,640,107	37,285	161,392	1,743,966	15,538	2,354,179	2,622	858,546	
29 NET PLANT IN SERVICE		561,200,283	309,046,398	62,830,692	20,056,879	68,719,762	642,911	2,901,564	32,472,880	292,921	42,859,183	57,007	21,320,101	
RATE BASE ADJUSTMENTS														
SUBTRACTIVE ADJUSTMENTS														
30 Customer Advances	10	201,547	171,473	25,729	4,345	0	0	0	0	0	0	0	0	
31 Interest Offset	58	3,651,301	2,010,728	408,791	130,495	447,107	4,183	18,878	211,276	1,906	278,852	371	138,714	
32 Income Tax Offset	58	225,104	123,962	25,202	8,045	27,564	258	1,164	13,025	117	17,191	23	8,552	
33 Deferred Tax -Lib. Dep.	49	56,713,664	30,717,455	6,268,410	2,069,662	7,283,489	72,850	316,676	3,493,441	31,308	4,674,306	5,289	1,780,780	
34 ITC	49	0	0	0	0	0	0	0	0	0	0	0	0	
35 Injuries and Damages	49	838,413	454,104	92,668	30,596	107,674	1,077	4,681	51,644	463	69,101	78	26,326	
36 Customer Deposits	19	3,252,577	2,072,372	567,580	256,914	195,873	0	0	158,686	811	0	0	342	
37 Total Subtractive Adjustments		64,882,606	35,550,094	7,388,380	2,500,057	8,061,707	78,368	341,399	3,928,072	34,605	5,039,450	5,761	1,954,714	
38 ORIGINAL COST RATE BASE		496,317,676	273,496,304	55,442,312	17,556,822	60,658,055	564,543	2,560,165	28,544,808	258,316	37,819,733	51,246	19,365,387	29 - 37

	Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 6 of 14
WORKING CAPITAL														
1 Fuel	18	6,685,220	2,771,938	586,096	211,217	1,246,420	3,533	87,890	515,001	1,791	1,189,263	789	71,281	
2 Total Fuel		6,685,220	2,771,938	586,096	211,217	1,246,420	3,533	87,890	515,001	1,791	1,189,263	789	71,281	
CASH REQUIREMENTS														
3 Production	66	(2,222,453)	(1,047,858)	(221,375)	(86,263)	(361,888)	(4,291)	(21,673)	(166,107)	(1,215)	(277,534)	(229)	(34,022)	
4 Transmission	67	(51,054)	(24,627)	(5,202)	(2,052)	(8,081)	(112)	(468)	(3,793)	(31)	(5,856)	(5)	(827)	
5 Distribution	68	(190,476)	(114,826)	(24,482)	(6,324)	(17,346)	(23)	(8)	(9,143)	(124)	(7,599)	(9)	(10,592)	
6 Cust. Accts	70	(94,106)	(78,349)	(11,787)	(1,987)	(1,452)	(4)	(1)	(357)	(9)	(53)	0	(106)	
7 Cust. Asst.	17	(14,178)	(11,795)	(1,770)	(299)	(131)	0	0	(72)	(2)	(4)	0	(105)	
8 Sales Exp.	72	(12,452)	(8,947)	(1,389)	(261)	(1,171)	(3)	(1)	(609)	(17)	(35)	0	(19)	
9 A & G	73	(199,580)	(115,033)	(22,049)	(6,533)	(24,210)	(186)	(901)	(11,649)	(137)	(13,604)	(15)	(5,264)	
10 Total Cash Requirements		(2,784,299)	(1,401,435)	(288,054)	(103,719)	(414,279)	(4,619)	(23,052)	(191,730)	(1,535)	(304,685)	(258)	(50,935)	
MATERIALS & SUPPLIES														
11 Production	38	527,516	254,474	53,754	21,206	83,506	1,161	4,800	39,194	317	60,506	53	8,546	
12 Transmission	39	914,561	441,157	93,188	36,763	144,766	2,012	8,378	67,948	549	104,894	91	14,815	
13 Distribution	40	5,266,317	3,260,388	641,514	166,654	470,551	458	5,078	236,900	2,577	211,686	445	270,067	
14 Total Material & Supplies		6,708,395	3,956,019	788,456	224,623	698,823	3,631	18,256	344,042	3,443	377,086	589	293,428	
PREPAYMENTS														
15 Production	54	270,202	130,345	27,534	10,862	42,773	594	2,459	20,076	162	30,992	27	4,377	
16 Transmission	55	26,993	13,021	2,751	1,085	4,273	59	246	2,006	16	3,096	3	437	
17 Distribution	56	157,769	102,135	19,912	4,639	11,288	(55)	(60)	5,428	65	3,469	17	10,931	
18 General	57	394,875	212,709	43,475	14,483	51,299	525	2,274	24,577	219	33,177	37	12,099	
19 Total Prepayments		849,839	458,210	93,672	31,069	109,633	1,123	4,919	52,087	462	70,734	84	27,844	
20 TOTAL WORKING CAPITAL		11,459,155	5,784,732	1,180,170	363,190	1,640,597	3,668	88,013	719,400	4,161	1,332,398	1,204	341,618	
CWIP														
21 Total CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
RATEBASE ADJUSTMENTS														
23 Subtractive Adjustments		64,882,606	35,550,094	7,388,380	2,500,057	8,061,707	78,368	341,399	3,928,072	34,605	5,039,450	5,761	1,954,714	
24 Working Capital		11,459,155	5,784,732	1,180,170	363,190	1,640,597	3,668	88,013	719,400	4,161	1,332,398	1,204	341,618	
25 Total Rate Base Adjustments		(53,423,451)	(29,765,362)	(6,208,210)	(2,136,867)	(6,421,110)	(74,700)	(253,386)	(3,208,672)	(30,444)	(3,707,052)	(4,557)	(1,613,096)	
RATE BASE CALCULATION														
26 Net Plant In Service		561,200,283	309,046,398	62,830,692	20,056,879	68,719,762	642,911	2,901,564	32,472,880	292,921	42,859,183	57,007	21,320,101	
27 Total Rate Base Adjustments		(53,423,451)	(29,765,362)	(6,208,210)	(2,136,867)	(6,421,110)	(74,700)	(253,386)	(3,208,672)	(30,444)	(3,707,052)	(4,557)	(1,613,096)	
28 Total CWIP		0	0	0	0	0	0	0	0	0	0	0	0	
29 TOTAL RATE BASE		507,776,832	279,281,036	56,622,482	17,920,012	62,298,652	568,211	2,648,178	29,264,208	262,477	39,152,131	52,450	19,707,005	
30 Rate Of Return Allowed		0.096100	0.096100	0.096100	0.096100	0.096100	0.096100	0.096100	0.096100	0.096100	0.096100	0.096100	0.096100	
31 RETURN ON RATE BASE		48,797,354	26,838,908	5,441,421	1,722,113	5,986,900	54,605	254,490	2,812,290	25,224	3,762,520	5,040	1,893,843	29 * 30
Classification of Rate Base														
32 Demand		384,154,796	193,453,847	40,468,378	15,129,828	58,054,990	560,675	2,565,094	27,804,899	232,365	37,937,052	38,245	7,909,422	
33 Energy		6,282,729	2,604,581	550,711	198,450	1,171,519	3,317	82,627	483,991	1,682	1,118,147	742	66,963	
34 Customer		117,339,317	83,222,608	15,603,393	2,591,734	3,072,143	4,219	457	975,318	28,430	96,932	13,464	11,730,620	

	Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 7 of 14
OPERATING AND MAINTENANCE EXPENSES														
PRODUCTION O & M														
Energy Related														
1 Fuel & PP Normalized	18	68,968,600	28,596,915	6,046,510	2,179,037	12,858,789	36,453	906,721	5,313,044	18,480	12,269,130	8,142	735,381	*
2 Other Variable	18	6,072,041	2,517,691	532,339	191,844	1,132,096	3,209	79,828	467,764	1,627	1,080,182	717	64,743	
3 Total Energy Related		75,040,641	31,114,606	6,578,849	2,370,881	13,990,885	39,662	986,549	5,780,808	20,107	13,349,312	8,859	800,124	
Demand Related														
4 Purchase Power	1	13,034,836	6,288,005	1,328,250	524,000	2,063,415	28,677	118,617	968,488	7,821	1,495,096	1,303	211,164	*
5 Other	1	28,453,738	13,726,083	2,899,436	1,143,840	4,504,227	62,598	258,929	2,114,113	17,072	3,263,644	2,845	460,951	
6 Off System Expenses	2	3,178,209	1,533,168	323,860	127,764	503,111	6,992	28,922	236,141	1,907	364,541	318	51,487	
7 Total Demand Related		44,666,784	21,547,256	4,551,546	1,795,604	7,070,753	98,267	406,468	3,318,742	26,800	5,123,281	4,466	723,602	
8 Total Production Expense		119,707,425	52,661,862	11,130,395	4,166,485	21,061,638	137,929	1,393,017	9,099,550	46,907	18,472,593	13,325	1,523,726	
9 Total Prod. less F&PP		37,703,989	17,776,942	3,755,635	1,463,448	6,139,434	72,799	367,679	2,818,018	20,606	4,708,367	3,880	577,181	
Classification of Production Exp.														
10 Demand		44,666,784	21,547,256	4,551,546	1,795,604	7,070,753	98,267	406,468	3,318,742	26,800	5,123,281	4,466	723,602	
11 Energy		75,040,641	31,114,606	6,578,849	2,370,881	13,990,885	39,662	986,549	5,780,808	20,107	13,349,312	8,859	800,124	
12 Customer														
TRANSMISSION O & M														
13 Total Transmission Expense	39	2,676,920	1,291,267	272,761	107,606	423,730	5,889	24,523	198,883	1,606	307,024	268	43,363	
Classification of Transmission Exp.														
14 Demand		2,676,920	1,291,267	272,761	107,606	423,730	5,889	24,523	198,883	1,606	307,024	268	43,363	
15 Energy														
16 Customer														
DISTRIBUTION O & M														
Operation Expenses														
17 Acct 581	40	0	0	0	0	0	0	0	0	0	0	0	0	
18 Acct 582	4a	432,289	215,401	45,482	17,021	66,554	0	0	35,247	306	44,699	26	7,554	
19 Acct 583	42	1,576,478	1,063,850	183,693	49,734	132,717	0	0	72,781	721	53,711	175	19,097	
20 Acct 584	43	353,483	266,500	42,689	9,129	16,127	0	0	8,626	102	6,766	7	3,536	
21 Acct 585	29	76,808	0	0	0	0	0	0	0	0	0	0	76,808	
22 Acct 586	44	1,508,770	912,897	288,528	62,091	149,142	942	86	73,685	2,151	19,248	0	0	
23 Acct 587	28	170,154	0	41,643	7,032	3,080	8	3	1,692	49	92	0	116,556	
24 Subtotal Operations		4,117,982	2,458,648	602,035	145,007	367,620	950	89	192,031	3,329	124,516	208	223,551	
25 Acct 580 + 588	SbOp	805,378	480,852,3268	117,743.54	28,360	71,898	186	17	37,557	651	24,352	41	43,721	
26 Acct 589	47	4,267	2,693	487	141	434	0	0	231	2	219	0	60	
27 Total Operation Expense		4,927,627	2,942,193	720,266	173,508	439,952	1,136	106	229,819	3,982	149,087	249	267,332	
Maintenance Expense														
28 Acct 591 + 592	4a	491,082	244,696	51,668	19,335	75,605	0	0	40,041	348	50,778	30	8,581	
29 Acct 593	45	3,369,399	2,151,546	385,068	109,266	327,314	0	271	174,206	1,646	174,076	134	45,871	
30 Acct 594	43	478,055	360,419	57,733	12,347	21,810	0	0	11,666	138	9,151	10	4,782	
31 Acct 595	46	91,616	68,537	11,078	2,710	5,245	0	0	3,157	36	0	23	831	
32 Acct 596	29	212,346	0	0	0	0	0	0	0	0	0	0	212,346	
33 Acct 597	44	142,640	86,306	27,278	5,870	14,100	89	8	6,966	203	1,820	0	0	
34 Subtotal Maintenance		4,785,138	2,911,504	532,825	149,528	444,074	89	279	236,036	2,371	235,825	197	272,411	
35 Acct 590 + 598	SbMn	274,392	166,953,2084	30,553.571	8,574	25,464	5	16	13,535	136	13,523	11	15,621	
36 Total Maintenance Exp.		5,059,530	3,078,457	563,379	158,102	469,538	94	295	249,571	2,507	249,348	208	288,032	
37 Total Distribution Expense		9,987,158	6,020,651	1,283,644	331,610	909,490	1,230	401	479,390	6,489	398,435	457	555,364	
Classification of Distribution Exp.														
38 Demand		7,512,707	4,837,958	860,057	242,762	712,588	0	287	381,905	3,644	373,388	457	99,660	
39 Energy														
40 Customer		2,474,454	1,182,693	423,587	88,848	196,901	1,230	115	97,484	2,845	25,047	0	455,704	

Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 8 of 14
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CUSTOMER ACCOUNTING EXPENSE

1	Acct 902	15	886,523	692,720	138,046	23,313	19,102	191	64	10,494	301	2,293	0	0
2	Acct 903.2	7	529,437	440,441	66,087	11,161	4,889	12	4	2,686	77	146	4	3,931
3	Acct 903.1	10	2,306,468	1,962,306	294,438	49,724	0	0	0	0	0	0	0	0
4	Acct 904	16	611,284	512,628	44,259	7,300	42,877	0	0	3,255	19	0	0	946
5	Subtotal Cust Acct Exp		4,333,712	3,608,095	542,830	91,498	66,868	203	68	16,435	397	2,439	4	4,877
6	Acct 901	SbCA	392,858	327,080	49,208	8,294	6,062	18	6	1,490	36	221	0	442
7	Acct 905	SbCA	207,648	172,880	26,009	4,384	3,204	10	3	787	19	117	0	234
8	Adj. (Interest on Cust Dep)	19	292,732	186,514	51,082	23,122	17,629	0	0	14,282	73	0	0	31
9	Total Customer Accounting		5,226,950	4,294,569	669,130	127,299	93,763	231	77	32,994	525	2,777	5	5,584

CUSTOMER SERVICE & INFORMATION

10	Acct 908	17	335,223	278,874	41,844	7,066	3,095	8	3	1,700	49	92	3	2,489
11	Acct 909	10	78,704	66,960	10,047	1,697	0	0	0	0	0	0	0	0
12	Subtotal (SbtCSE)		413,927	345,834	51,891	8,763	3,095	8	3	1,700	49	92	3	2,489
13	Acct 907	SbCS	322,099	269,112	40,379	6,819	2,408	6	2	1,323	38	72	2	1,937
14	Acct 910	SbCS	7,382	6,168	925	156	55	0	0	30	1	2	0	44
15	Total Customer S & I		743,409	621,114	93,196	15,738	5,559	14	5	3,053	88	165	5	4,470

SALES EXPENSE

16	Other Sales Exp.	10	(183,934)	(156,488)	(23,481)	(3,965)	0	0	0	0	0	0	0	0
17	Acct 911.1, 912.1	11	836,806	0	0	0	523,547	1,303	434	287,625	8,255	15,641	0	0
18	Total Sales Expense		652,872	(156,488)	(23,481)	(3,965)	523,547	1,303	434	287,625	8,255	15,641	0	0
19	TOTAL CUSTOMER EXPENSE		6,623,230	4,759,195	738,845	139,072	622,868	1,548	517	323,673	8,868	18,583	10	10,054

Classification of Customer Exp.

20	Demand													
21	Energy													
22	Customer		6,623,233	4,759,195	738,845	139,072	622,868	1,548	517	323,673	8,868	18,583	10	10,054

ADMINISTRATIVE & GENERAL EXPENSES

23	Labor Related (excl. 924 & 928)													
24	Production	66	3,548,290	1,672,973	353,440	137,724	577,777	6,851	34,602	265,201	1,939	443,100	365	54,318
25	Transmission	67	624,485	301,233	63,631	25,103	98,850	1,374	5,721	46,396	375	71,624	63	10,116
26	Distribution	40	3,595,970	2,226,272	438,042	113,795	321,304	313	3,467	161,761	1,760	144,545	304	184,408
27	Customer	72	2,063,941	1,483,067	230,240	43,338	194,099	483	161	100,863	2,763	5,791	3	3,133
28	Total Labor Related A&G		9,832,686	5,683,545	1,085,353	319,960	1,192,030	9,021	43,951	574,221	6,837	665,060	735	251,975
	Plant Related A&G (Acct 924 + 928)													
29	Production	54	260,527	125,678	26,548	10,473	41,241	573	2,371	19,357	156	29,882	26	4,221
30	Transmission	55	88,986	42,927	9,068	3,577	14,086	196	810	6,612	53	10,207	9	1,442
31	Distribution	56	250,777	162,347	31,650	7,374	17,943	(87)	(96)	8,628	103	5,514	26	17,375
32	General	57	31,547	16,993	3,473	1,157	4,098	42	182	1,963	17	2,650	3	967
33	Total Plant Related A & G		631,837	347,945	70,739	22,581	77,368	724	3,267	36,560	329	48,253	64	24,005
34	TOTAL A & G EXPENSES		10,464,523	6,031,490	1,156,092	342,541	1,269,398	9,745	47,218	610,781	7,166	713,313	799	275,980

Classification of A & G Exp.

35	Demand		5,773,354	2,850,010	599,633	232,782	903,352	8,871	38,895	443,806	3,710	595,545	506	96,243
36	Energy		623,612	259,301	54,826	19,781	116,051	334	8,154	48,047	169	110,186	73	6,690
37	Customer		4,067,557	2,922,178	501,633	89,978	249,996	540	169	118,928	3,287	7,582	220	173,047

	Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 9 of 14
Total A & G Functionalized														
1 Production A&G		3,808,818	1,798,651	379,988	148,197	619,018	7,424	36,973	284,558	2,095	472,982	391	58,539	
2 Transmission A&G		713,471	344,160	72,699	28,680	112,936	1,570	6,531	53,008	428	81,831	72	11,558	
3 Distribution A&G		3,846,747	2,388,619	469,692	121,169	339,247	226	3,371	170,389	1,863	150,059	330	201,783	
4 General A&G		31,547	16,993	3,473	1,157	4,098	42	182	1,963	17	2,650	3	967	
5 Customer A&G		2,063,941	1,483,067	230,240	43,338	194,099	483	161	100,863	2,763	5,791	3	3,133	
6 Total A & G functionalized		10,464,523	6,031,490	1,156,092	342,541	1,269,398	9,745	47,218	610,781	7,166	713,313	799	275,980	
7 Total O & M by function (excl. A&G)														
8 Production O&M		119,707,425	52,661,862	11,130,395	4,166,485	21,061,638	137,929	1,393,017	9,099,550	46,907	18,472,593	13,325	1,523,726	
9 Transmission O&M		2,676,920	1,291,267	272,761	107,606	423,730	5,889	24,523	198,883	1,606	307,024	268	43,363	
10 Distribution O&M		9,987,158	6,020,651	1,283,644	331,610	909,490	1,230	401	479,390	6,489	398,435	457	555,364	
11 Customer O&M		6,623,230	4,759,195	738,845	139,072	622,868	1,548	517	323,673	8,868	18,583	10	10,054	
12 Total O & M functionalized		138,994,733	64,732,975	13,425,645	4,744,773	23,017,726	146,596	1,418,458	10,101,495	63,870	19,196,635	14,060	2,132,507	
13 Production Related		123,516,243	54,460,513	11,510,383	4,314,682	21,680,656	145,353	1,429,990	9,384,108	49,002	18,945,575	13,716	1,582,265	
14 Transmission Related		3,390,391	1,635,427	345,460	136,286	536,666	7,459	31,054	251,891	2,034	388,855	340	54,921	
15 Distribution Related		13,833,905	8,409,270	1,753,336	452,779	1,248,737	1,456	3,772	649,779	8,352	548,494	787	757,147	
16 Customer Related		8,687,171	6,242,262	969,085	182,410	816,967	2,031	678	424,536	11,631	24,374	13	13,187	
17 General Related		31,547	16,993	3,473	1,157	4,098	42	182	1,963	17	2,650	3	967	
18 TOTAL O&M EXPENSES		149,459,256	70,764,465	14,581,737	5,087,314	24,287,124	156,341	1,465,676	10,712,276	71,036	19,909,948	14,859	2,408,487	
Classification of O & M Exp.														
19 Demand		60,629,766	30,526,491	6,283,998	2,378,753	9,110,423	113,027	470,173	4,343,337	35,760	6,399,239	5,697	962,869	
20 Energy		75,664,254	31,373,907	6,633,675	2,390,662	14,106,936	39,996	994,703	5,828,855	20,276	13,459,498	8,932	806,814	
21 Customer		13,165,244	8,864,066	1,664,064	317,898	1,069,766	3,318	801	540,085	15,000	51,212	230	638,805	
DEPRECIATION EXPENSE														
22 Prod. Depreciation Exp.	38	12,344,817	5,955,140	1,257,937	496,262	1,954,185	27,159	112,338	917,220	7,407	1,415,951	1,234	199,986	
23 Trans. Depreciation Exp.	39	2,652,250	1,279,366	270,248	106,614	419,825	5,835	24,297	197,050	1,591	304,194	265	42,964	
24 Dist. Depreciation Exp.	41	11,852,553	7,343,883	1,444,650	374,734	1,056,081	918	11,066	531,500	5,790	473,511	1,002	609,420	
25 Gen. Depreciation Exp.	37	1,736,561	978,816	185,603	53,061	224,692	1,175	8,827	105,656	1,240	134,224	135	43,133	
26 TOTAL DEPR EXP		28,586,181	15,557,205	3,158,438	1,030,671	3,654,783	35,087	156,528	1,751,426	16,028	2,327,880	2,636	895,503	
Classification of Depreciation Exp.														
27 Demand		22,061,998	10,857,117	2,275,611	879,299	3,470,287	34,848	156,500	1,691,750	14,271	2,321,914	1,946	358,454	
28 Energy														
29 Customer		6,524,187	4,700,088	882,827	151,372	184,496	239	28	59,676	1,757	5,966	690	537,049	
REAL ESTATE & PROPERTY TAX														
30 Production	38	2,425,136	1,169,885	247,121	97,490	383,899	5,335	22,069	180,188	1,455	278,163	243	39,287	
31 Transmission	39	1,021,894	492,931	104,125	41,078	161,756	2,248	9,362	75,922	613	117,204	102	16,554	
32 Distribution	40	3,302,210	2,044,405	402,257	104,499	295,056	287	3,184	148,547	1,616	132,737	279	169,343	
33 General	48	381,418	206,585	42,157	13,919	48,984	490	2,130	23,495	211	31,436	36	11,976	
34 Total RE & Prop Tax		7,130,657	3,913,806	795,660	256,986	889,695	8,360	36,745	428,152	3,895	559,540	660	237,160	
PAYROLL TAX														
35 Total Payroll Tax	37	1,529,737	862,239	163,498	46,741	197,931	1,035	7,776	93,072	1,093	118,238	119	37,995	
MISCELLANEOUS TAX														
36 Miscellaneous	58	138,465	76,251	15,502	4,949	16,955	159	716	8,012	72	10,575	14	5,260	
37 City Tax Fee	31	27,685	17,558	3,334	1,035	3,376	9	0	1,509	7	466	0	191	
38 Total Misc Tax		166,150	93,809	18,836	5,984	20,531	168	716	9,521	79	11,041	14	5,451	
39 TOTAL TAX (excl IT & Rev Tax)		8,826,545	4,869,854	977,994	309,711	1,108,157	9,563	45,237	530,745	5,067	688,819	793	280,606	
40 TOTAL EXPENSES (excluding IT and Revenue Taxes)		186,871,981	91,191,524	18,718,169	6,427,696	29,050,064	200,991	1,667,441	12,994,447	92,131	22,926,647	18,288	3,584,596	
Classification of Other Taxes														
41 Demand		6,222,580	3,069,007	643,689	248,583	977,675	9,284	42,300	479,132	4,009	646,689	540	101,673	
42 Energy		220,836	91,567	19,361	6,977	41,173	117	2,903	17,012	59	39,286	26	2,355	
43 Customer		2,383,130	1,709,280	314,944	54,151	89,309	162	34	34,601	999	2,845	227	176,579	

		Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 10 of 14
1	FEDERAL INCOME TAXES	62	(108,119)	(59,466)	(12,056)	(3,816)	(13,265)	(121)	(564)	(6,231)	(56)	(8,337)	(11)	(4,196)	
2	STATE INCOME TAXES	62	213,797	117,590	23,841	7,545	26,231	239	1,115	12,322	111	16,485	22	8,298	
3	Tax on Increase	62	15,918,967	8,755,550	1,775,133	561,798	1,953,083	17,814	83,021	917,442	8,229	1,227,432	1,644	617,821	
4	Composite Tax Rate		0.383886	0.383886	0.383886	0.383886	0.383886	0.383886	0.383886	0.383886	0.383886	0.383886	0.383886	0.383886	
5	Tax On Diff. (Proposed Rates)		0	3,902,243	(593,938)	148,809	(2,396,272)	55,863	32,302	(731,536)	(3,381)	(792,302)	(1,908)	380,124	(1,20)*13
6	Tax On Diff. (Equal Increase Rates)		0	3,902,242	(593,938)	148,809	(2,396,272)	55,863	32,302	(731,536)	(3,381)	(792,302)	(1,908)	380,124	
Classification of Income Taxes															
7	Demand		12,123,327	6,105,102	1,277,119	477,473	1,832,126	17,694	80,950	877,479	7,334	1,197,234	1,207	249,609	
8	Energy		198,273	82,197	17,380	6,263	36,971	105	2,608	15,274	53	35,287	23	2,113	
9	Customer		3,703,046	2,626,376	492,419	81,791	96,952	133	14	30,780	897	3,059	425	370,200	
REVENUE CREDITS															
10	Forfeited Discounts	20	886,666	411,711	189,451	63,417	129,507	0	0	67,549	385	23,171	0	1,475	
11	Reconnection Charges	10	32,000	27,225	4,085	690	0	0	0	0	0	0	0	0	
12	Rental Income/Misc serv	47	239,468	151,135	27,326	7,919	24,340	0	12	12,961	121	12,303	10	3,341	
13	Misc. Revenue - Kepco	2	1,221,102	589,060	124,430	49,088	193,300	2,686	11,112	90,728	733	140,060	122	19,782	
14	Misc. Revenue - Other	21	131,666	13,819	25,527	10,303	37,565	0	0	18,242	173	24,224	0	1,814	
15	Off Sys. Revenue	2	6,640,134	3,203,201	676,630	266,933	1,051,133	14,608	60,425	493,362	3,984	761,623	664	107,570	
16	SubTotal Rev Credits		9,151,036	4,396,151	1,047,449	398,350	1,435,845	17,294	71,549	682,842	5,396	961,381	796	133,982	
17	Other Rev. Muni tax	31	0	0	0	0	0	0	0	0	0	0	0	0	
18		32	0	0	0	0	0	0	0	0	0	0	0	0	
19	Total Revenue Credits		9,151,036	4,396,151	1,047,449	398,350	1,435,845	17,294	71,549	682,842	5,396	961,381	796	133,982	
20			0	0	0	0	0	0	0	0	0	0	0	0	
21			0	0	0	0	0	0	0	0	0	0	0	0	
22			0	0	0	0	0	0	0	0	0	0	0	0	
23			0	0	0	0	0	0	0	0	0	0	0	0	
24			0	0	0	0	0	0	0	0	0	0	0	0	
25	Lighting Excess Facilities Rev	29	545,479	0	0	0	0	0	0	0	0	0	0	545,479	
26	Other Excess Facilities Rev	50	798,249	589,154	96,829	23,755	50,765	0	0	29,055	314	0	127	8,251	
27	Total Revenue to Allocate		1,343,728	589,154	96,829	23,755	50,765	0	0	29,055	314	0	127	553,730	
COST OF SERVICE CALCULATION															
28	Oper Expense Excl IT & Rev Tax		186,871,981	91,191,524	18,718,169	6,427,696	29,050,064	200,991	1,667,441	12,994,447	92,131	22,926,647	18,288	3,584,596	10 6
29	Return Allowable		48,797,354	26,838,908	5,441,421	1,722,113	5,986,900	54,605	254,490	2,812,290	25,224	3,762,520	5,040	1,893,843	6 10
30	Fit Allowable		(108,119)	(59,466)	(12,056)	(3,816)	(13,265)	(121)	(564)	(6,231)	(56)	(8,337)	(11)	(4,196)	10 10
31	Sit Allowable		213,797	117,590	23,841	7,545	26,231	239	1,115	12,322	111	16,485	22	8,298	10 11
32	Revenue Credits		9,151,036	4,396,151	1,047,449	398,350	1,435,845	17,294	71,549	682,842	5,396	961,381	796	133,982	10 27
33	COST OF SERVICE		226,623,977	113,692,405	23,123,926	7,755,188	33,614,085	238,420	1,850,933	15,129,986	112,014	25,735,934	22,543	5,348,559	(1,4)-5
RATE OF RETURN															
Capitalization Amounts															
34	Long Term Debt		297,695,000	297,695,000	297,695,000	297,695,000	297,695,000	297,695,000	297,695,000	297,695,000	297,695,000	297,695,000	297,695,000	297,695,000	
35	Preferred Stock		0	0	0	0	0	0	0	0	0	0	0	0	
36	Common Stock		269,328,999	269,328,999	269,328,999	269,328,999	269,328,999	269,328,999	269,328,999	269,328,999	269,328,999	269,328,999	269,328,999	269,328,999	
37	Total		567,023,999	567,023,999	567,023,999	567,023,999	567,023,999	567,023,999	567,023,999	567,023,999	567,023,999	567,023,999	567,023,999	567,023,999	
Embedded Cost Of Capital															
38	Long Term Debt		0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	0.0791	
39	Preferred Stock		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
40	Common Stock		0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	0.1150	
Weighted Cost Of Capital															
41	Long Term Debt		0.0415	0.0415	0.0415	0.0415	0.0415	0.0415	0.0415	0.0415	0.0415	0.0415	0.0415	0.0415	
42	Preferred Stock		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
43	Common Stock		0.0546	0.0546	0.0546	0.0546	0.0546	0.0546	0.0546	0.0546	0.0546	0.0546	0.0546	0.0546	
44	Total		0.0961	0.0961	0.0961	0.0961	0.0961	0.0961	0.0961	0.0961	0.0961	0.0961	0.0961	0.0961	
45	Federal Income Tax Rate		0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	
46	State Income Tax Rate		0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	0.0625	
47	FIT deductible from SIT		0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	0.5000	

Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 11 of 14
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ALLOCATION FACTORS

1	Demand Values -Prod		1.0000	0.4824	0.1019	0.0402	0.1583	0.0022	0.0091	0.0743	0.0006	0.1147	0.0001	0.0162
2	Allocator	1	1.0000000	0.4824000	0.1019000	0.0402000	0.1583000	0.0022000	0.0091000	0.0743000	0.0006000	0.1147000	0.0001000	0.0162000
3	Demand Values -Trans		1.0000	0.4824	0.1019	0.0402	0.1583	0.0022	0.0091	0.0743	0.0006	0.1147	0.0001	0.0162
4	Allocator	2	1.0000000	0.4824000	0.1019000	0.0402000	0.1583000	0.0022000	0.0091000	0.0743000	0.0006000	0.1147000	0.0001000	0.0162000
5	Zero at issue		1	0	0	0	0	0	0	0	0	0	0	0
6	Allocator	3	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
7	NCD@ Primary Station		931450	458946	96907	36265	141804	2326	8062	75100	652	95238	56	16094
8	Allocator	4	1.0000000	0.4927221	0.1040389	0.0389339	0.1522401	0.0024972	0.0086553	0.0806270	0.0007000	0.1022470	0.0000601	0.0172784
9	NCD@ Primary Station X Prax		921062	458946	96907	36265	141804	0	0	75100	652	95238	56	16094
10	Allocator	4a	1.0000000	0.4982792	0.1052122	0.0393730	0.1539571	0.0000000	0.0000000	0.0815363	0.0007079	0.1034002	0.0000608	0.0174733
11	NCD@ Primary Lines		913980	455346	96147	36006	140706	0	0	74590	647	94501	55	15982
12	Allocator	5	1.0000000	0.4982013	0.1051960	0.0393947	0.1539487	0.0000000	0.0000000	0.0816101	0.0007079	0.1033950	0.0000602	0.0174862
13	NCD@ Secondary		809969	449381	94887	35579	138885	0	0	74745	639	95238	55	15798
14	Allocator	6	1.0000000	0.5548126	0.1171489	0.0439264	0.1714695	0.0000000	0.0000000	0.0922813	0.0007889	0.0000000	0.0000679	0.0195045
15	All Customers		130503	108566	16290	2751	1205	3	1	662	19	36	1	969
16	Allocator	7	1.0000000	0.8319042	0.1248247	0.0210800	0.0092335	0.0000230	0.0000077	0.0050727	0.0001456	0.0002759	0.0000077	0.0074251
17	Primary Customers		130499	108566	16290	2751	1205	0	0	662	19	36	1	969
18	Allocator	8	1.0000000	0.8319297	0.1248285	0.0210806	0.0092338	0.0000000	0.0000000	0.0050728	0.0001456	0.0002759	0.0000077	0.0074253
19	Secondary Customers		130463	108566	16290	2751	1205	0	0	662	19	36	1	969
20	Spec. Assn.	9	1.0000000	0.8321593	0.1248630	0.0210864	0.0092363	0.0000000	0.0000000	0.0050742	0.0001456	0.0000000	0.0000077	0.0074274
21	Res. & Comm. Customers		127607	108566	16290	2751	0	0	0	0	0	0	0	0
22	Spec. Assn.	10	1.0000000	0.8507840	0.1276576	0.0215584	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
23	Industrial Customers		1926	0	0	0	1205	3	1	662	19	36	0	0
24	Allocator	11	1.0000000	0.0000000	0.0000000	0.0000000	0.6256490	0.0015576	0.0005192	0.3437175	0.0098650	0.0186916	0.0000000	0.0000000
25	Comm. & Ind. Customers		20967	0	16290	2751	1205	3	1	662	19	36	0	0
26	Spec. Assn.	12	1.0000000	0.0000000	0.7769352	0.1312062	0.0574713	0.0001431	0.0000477	0.0315734	0.0009062	0.0017170	0.0000000	0.0000000
27	Customer Service Drop		150832	108566	23741	4009	12582	0	0	1848	53	0	31	0
28	Spec. Assn.	13	1.0000000	0.7197818	0.1574028	0.0265817	0.0834201	0.0000000	0.0000000	0.0122538	0.0003517	0.0000000	0.0002082	0.0000000
29	Weighted Meter Investment		12890041	7799250	2465013	530468	1274181	8051	733	629521	18377	164448	0	0
30	Allocator	14	1.0000000	0.6050601	0.1912339	0.0411533	0.0988500	0.0006246	0.0000569	0.0488378	0.0014257	0.0127578	0.0000000	0.0000000
31	Meter Read Expense		138940	108566	21635	3654	2994	30	10	1645	47	359	0	0
32	Allocator	15	1.0000000	0.7813891	0.1557161	0.0262968	0.0215465	0.0002156	0.0000719	0.0118372	0.0003397	0.0025870	0.0000000	0.0000000
33	Uncollectibles		777665	652156	56305	9287	54548	0	0	4141	24	0	0	1204
34	Allocator	16	1.0000000	0.8386079	0.0724026	0.0119422	0.0701433	0.0000000	0.0000000	0.0053249	0.0000309	0.0000000	0.0000000	0.0015482
35	Customer Asst. Expense		6329.44536	5265.492479	790.07122	133.42455	58.44296	0.1455011	0.0485004	32.107253	0.9215073	1.7460138	0.0485004	46.99687
36	Allocator	17	1.0000000	0.8319042	0.1248247	0.0210800	0.0092335	0.0000230	0.0000077	0.0050727	0.0001456	0.0002759	0.0000077	0.0074251
37	Energy (KWH @ Gen.)		4046298749	167744098	354740918	127841278	754408522	2138632	53196146	311709412	1084220	719814000	477668	43143855
38	Allocator	18	1.0000000	0.4146367	0.0876705	0.0315946	0.1864441	0.0005285	0.0131469	0.0770357	0.0002680	0.1778944	0.0001181	0.0106625
39	Customer Deposits		2808284	1789292	490050	221820	169117	0	0	137010	700	0	0	295
40	Allocator	19	1.0000000	0.6371478	0.1745016	0.0789877	0.0602208	0.0000000	0.0000000	0.0487878	0.0002493	0.0000000	0.0000000	0.0001050
41	Forfeited Discounts		683559	317401	146054	48890	99841	0	0	52076	297	17863	0	1137
42	Allocator	20	1.0000000	0.4643359	0.2136670	0.0715227	0.1460605	0.0000000	0.0000000	0.0761836	0.0004345	0.0261323	0.0000000	0.0016634
43	Miscellaneous Revenue		4463272	468434	865340	349253	1273383	0	0	618361	5862	821149	0	61490
44	Allocator	21	1.0000000	0.1049530	0.1938802	0.0782504	0.2853026	0.0000000	0.0000000	0.1385443	0.0013134	0.1839792	0.0000000	0.0137769
45	Spec Assg - Trans. Plant-		6988	0	0	0	0	0	6988	0	0	0	0	0
46	Allocator	22	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000

		Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	To/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 12 of 14
1	Spec Assg -362-			0	0	0	0	0	1	0	0	0	0	0	
2	Allocator	23	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	
3															
4	Allocator	24													
5	Spec Assg -Trans Depr-		6975	0	0	0	0	0	6975	0	0	0	0	0	
6	Allocator	25	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	
7															
8	Allocator	26													
9															
10	Allocator	27													
11	Spec Assg -371-		1.000	0.000	0.245	0.041	0.018	0.000	0.000	0.010	0.000	0.001	0.000	0.685	
12	Allocator	28	1.0000000	0.0000000	0.2447346	0.0413299	0.0181034	0.0000451	0.0000150	0.0099456	0.0002854	0.0005408	0.0000000	0.6850000	
13	Spec Assg -373-		1	0	0	0	0	0	0	0	0	0	0	1	
14	Allocator	29	1.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	1.0000000	
15	Spec Assg -Rate Revenue-		199731289	92743347	21873672	6566945	34523014	92681	1193537	14881573	106913	24054659	24093	3670835	
16	Allocator	30	1.0000000	0.4643406	0.1095155	0.0328789	0.1728473	0.0004640	0.0059757	0.0745080	0.0005353	0.1204351	0.0001206	0.0183790	
17	Spec Assg -Interruptible Revenue		526986	0	0	0	140997	0	342912	0	0	43077	0	0	
18	Allocator	30a	1.0000000	0.0000000	0.0000000	0.0000000	0.2675536	0.0000000	0.6507042	0.0000000	0.0000000	0.0817422	0.0000000	0.0000000	
19	Spec Assg -City Tax-		3956679	2509395	476529	147921	511037	1260	0	215633	1023	66528	0	27353	
20	Allocator	31	1.0000000	0.6342175	0.1204366	0.0373851	0.1291581	0.0003184	0.0000000	0.0544985	0.0002586	0.0168141	0.0000000	0.0069131	
21	Spec Assg -Excess Facility-		1343728	313	1978	72	221877	3146	360	93844	0	545479	0	476659	
22	Allocator	32	1.0000000	0.0002339	0.0014720	0.0000536	0.1651205	0.0023412	0.0002679	0.0698385	0.0000000	0.4059445	0.0000000	0.3547288	
23	Transformer Demand Alloc.		990125	584295	112444	45157	146312	0	0	88984	842	0	54	12038	
24	Allocator	33	1.0000000	0.5901226	0.1135649	0.0456074	0.1477712	0.0000000	0.0000000	0.0898715	0.0008499	0.0000000	0.0000545	0.0121581	
25	Spec Assg -Present Revenues-		200258275	92743347	21873672	6566945	34664011	92681	1536449	14881573	106913	24097736	24093	3670855	
26	Allocator	34	1.0000000	0.4631187	0.1092273	0.0327924	0.1730965	0.0004628	0.0076723	0.0743119	0.0005339	0.1203333	0.0001203	0.0183306	
27	Spec Assg -Proposed Rev-		241726202	111947918	26403102	7926777	41841965	111873	1854605	17963133	129052	29087708	29082	4430987	
28	Allocator	35	1.0000000	0.4631187	0.1092273	0.0327924	0.1730965	0.0004628	0.0076723	0.0743119	0.0005339	0.1203333	0.0001203	0.0183306	
29	Sec Cust /Transformers		130508	108566	16290	2751	1205	0	0	662	19	0	46	969	
30	Allocator	36	1.0000000	0.8318724	0.1248199	0.0210792	0.0092332	0.0000000	0.0000000	0.0050725	0.0001456	0.0000000	0.0003525	0.0074248	

	Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 13 of 14
WAGES AND SALARIES														
1		3,240,172	1,343,494	284,067	102,372	604,111	1,713	42,598	249,609	868	576,409	383	34,548	18
2		3,270,119	1,541,819	325,731	126,927	532,482	6,314	31,889	244,411	1,787	408,363	337	50,060	66
3		1,145,785	552,693	116,748	46,058	181,366	2,521	10,496	85,127	687	131,414	115	18,560	67
4		6,597,772	4,084,694	803,705	208,788	589,518	574	6,361	296,795	3,228	265,206	557	338,346	40
5		14,253,848	7,522,700	1,530,251	484,145	1,907,477	11,122	91,344	875,942	6,570	1,381,392	1,392	441,514	
6		1,000,000	0.5277663	0.1073570	0.0339659	0.1338219	0.0007803	0.0064084	0.0614530	0.0004609	0.0969136	0.0000977	0.0309751	
7		2,729,127	2,272,175	341,844	57,620	42,110	128	43	10,350	250	1,536	3	3,071	70
8		583,458	487,476	73,144	12,352	4,363	11	4	2,396	69	130	4	3,508	69
9		474,268	(113,678)	(17,057)	(2,880)	380,322	947	315	208,941	5,997	11,362	0	0	71
10		18,040,701	10,168,673	1,928,182	551,237	2,334,272	12,208	91,706	1,097,629	12,886	1,394,420	1,399	448,093	
11		1,000,000	0.5636518	0.1068795	0.0305552	0.1293892	0.0006767	0.0050833	0.0608418	0.0007143	0.0772930	0.0000775	0.0248379	
12		4,404,058	2,482,355	470,704	134,567	569,838	2,980	22,387	267,951	3,146	340,403	342	109,388	
13		22,444,759	12,651,028	2,398,886	685,804	2,904,110	15,188	114,093	1,365,580	16,032	1,734,823	1,741	557,481	
14	37	1,000,000	0.5636518	0.1068795	0.0305552	0.1293892	0.0006767	0.0050833	0.0608418	0.0007143	0.0772930	0.0000775	0.0248379	
INTERNAL ALLOCATORS														
15	38	1,000,000	0.48240	0.10190	0.04020	0.15830	0.00220	0.00910	0.07430	0.00060	0.11470	0.00010	0.01620	2 2
16	39	1,000,000	0.48237	0.10189	0.04020	0.15829	0.00220	0.00916	0.07430	0.00060	0.11469	0.00010	0.01620	2 5
17	40	1,000,000	0.61910	0.12181	0.03165	0.08935	0.00009	0.00096	0.04498	0.00049	0.04020	0.00008	0.05128	2 44
18	41	1,000,000	0.61960	0.12189	0.03162	0.08910	0.00008	0.00093	0.04484	0.00049	0.03995	0.00008	0.05142	3 1
19	42	1,000,000	0.67483	0.11652	0.03155	0.08419	0.00000	0.00000	0.04617	0.00046	0.03407	0.00011	0.01211	3 2
20	43	1,000,000	0.75393	0.12077	0.02583	0.04562	0.00000	0.00000	0.02440	0.00029	0.01914	0.00002	0.01000	3 3
21	44	1,000,000	0.60506	0.19123	0.04115	0.09885	0.00062	0.00006	0.04884	0.00143	0.01276	0.00000	0.00000	2 40
22	45	1,000,000	0.63855	0.11428	0.03243	0.09714	0.00000	0.00008	0.05170	0.00049	0.05166	0.00004	0.01361	3 4
23	46	1,000,000	0.74808	0.12092	0.02958	0.05725	0.00000	0.00000	0.03446	0.00039	0.00000	0.00025	0.00907	2 37
24	47	1,000,000	0.63113	0.11411	0.03307	0.10164	0.00000	0.00005	0.05413	0.00051	0.05138	0.00004	0.01395	2 17
25	48	1,000,000	0.54162	0.11053	0.03649	0.12843	0.00128	0.00558	0.06160	0.00055	0.08242	0.00009	0.03140	3 12
26	49	1,000,000	0.54162	0.11053	0.03649	0.12843	0.00128	0.00558	0.06160	0.00055	0.08242	0.00009	0.03140	3 13
27	50	1,000,000	0.73806	0.12130	0.02976	0.06360	0.00000	0.00000	0.03640	0.00039	0.00000	0.00016	0.01034	2 6
28	51	1,000,000	0.58524	0.11688	0.03376	0.10643	0.00061	0.00299	0.05224	0.00052	0.05865	0.00009	0.04259	3 5
29	52	1,000,000	0.54162	0.11053	0.03649	0.12843	0.00128	0.00558	0.06160	0.00055	0.08242	0.00009	0.03140	3 6
30	53	1,000,000	0.54228	0.11062	0.03645	0.12810	0.00127	0.00554	0.06144	0.00055	0.08207	0.00009	0.03157	3 8
31	54	1,000,000	0.48240	0.10190	0.04020	0.15830	0.00220	0.00910	0.07430	0.00060	0.11470	0.00010	0.01620	4 35
32	55	1,000,000	0.48240	0.10190	0.04020	0.15830	0.00220	0.00910	0.07430	0.00060	0.11470	0.00010	0.01620	4 38
33	56	1,000,000	0.64737	0.12621	0.02940	0.07155	-0.00035	-0.00038	0.03440	0.00041	0.02199	0.00010	0.06928	4 41
34	57	1,000,000	0.53867	0.11010	0.03668	0.12991	0.00133	0.00576	0.06224	0.00055	0.08402	0.00009	0.03064	4 45
35	58	1,000,000	0.55069	0.11196	0.03574	0.12245	0.00115	0.00517	0.05786	0.00052	0.07637	0.00010	0.03799	4 46
36	59	1,000,000	0.55105	0.11171	0.03537	0.12222	0.00114	0.00516	0.05751	0.00052	0.07620	0.00010	0.03902	5 8
37	60	1,000,000	0.53917	0.11022	0.03656	0.12900	0.00132	0.00579	0.06129	0.00054	0.08323	0.00010	0.03276	5 28
38	61	1,000,000	0.50481	0.10299	0.03169	0.14317	0.00032	0.00768	0.06278	0.00036	0.11627	0.00011	0.02981	5 29
39	62	1,000,000	0.55001	0.11151	0.03529	0.12269	0.00112	0.00522	0.05763	0.00052	0.07710	0.00010	0.03881	6 8
40	63	1,000,000	0.41464	0.08767	0.03159	0.18644	0.00053	0.01315	0.07704	0.00027	0.17789	0.00012	0.01066	6 20
41	64	1,000,000	0.48240	0.10190	0.04020	0.15830	0.00220	0.00910	0.07430	0.00060	0.11470	0.00010	0.01620	6 24
42	65	1,000,000	0.43992	0.09298	0.03481	0.17594	0.00115	0.01164	0.07601	0.00039	0.15431	0.00011	0.01273	6 25
43	66	1,000,000	0.47149	0.09961	0.03881	0.16283	0.00193	0.00975	0.07474	0.00055	0.12488	0.00010	0.01531	6 26
44	67	1,000,000	0.48237	0.10189	0.04020	0.15829	0.00220	0.00916	0.07430	0.00060	0.11469	0.00010	0.01620	6 30

		Alloc	MISSOURI RETAIL	Residential	Comm Service	Comm Small Heat	General Power	Power Furnace	Praxair	Tot/Elec Building	Feed Mill	Large Power	Misc Services	Lighting	From: Page Line Page 14 of 14
1	Dist O & M Expenses	68	1.00000	0.60284	0.12853	0.03320	0.09107	0.00012	0.00004	0.04800	0.00065	0.03989	0.00005	0.05561	7 22
2	Cust Ser & Inform Exp	69	1.00000	0.83549	0.12536	0.02117	0.00748	0.00002	0.00001	0.00411	0.00012	0.00022	0.00001	0.00601	8 15
3	Cust Accounting Exp	70	1.00000	0.83256	0.12526	0.02111	0.01543	0.00005	0.00002	0.00379	0.00009	0.00056	0.00000	0.00113	8 5
4	Sales Expenses	71	1.00000	-0.23969	-0.03597	-0.00607	0.80191	0.00200	0.00066	0.44055	0.01264	0.02396	0.00000	0.00000	8 18
5	Total Customer Expense	72	1.00000	0.71856	0.11155	0.02100	0.09404	0.00023	0.00008	0.04887	0.00134	0.00281	0.00000	0.00152	8 19
6	A & G Expenses	73	1.00000	0.57638	0.11048	0.03273	0.12130	0.00093	0.00451	0.05837	0.00068	0.06816	0.00008	0.02637	9 6
7	Tot O & M Expenses	74	1.00000	0.47347	0.09756	0.03404	0.16250	0.00105	0.00981	0.07167	0.00048	0.13321	0.00010	0.01611	9 18
8	Prod Depreciation Exp	75	1.00000	0.48240	0.10190	0.04020	0.15830	0.00220	0.00910	0.07430	0.00060	0.11470	0.00010	0.01620	9 22
9	Trans Depreciation Exp	76	1.00000	0.48237	0.10189	0.04020	0.15829	0.00220	0.00916	0.07430	0.00060	0.11469	0.00010	0.01620	9 23
10	Dist Depreciation Exp	77	1.00000	0.61960	0.12189	0.03162	0.08910	0.00008	0.00093	0.04484	0.00049	0.03995	0.00008	0.05142	9 24
11	General Depreciation Exp	78	1.00000	0.56365	0.10688	0.03056	0.12939	0.00068	0.00508	0.06084	0.00071	0.07729	0.00008	0.02484	9 25
12	Total Depreciation Exp	79	1.00000	0.54422	0.11049	0.03605	0.12785	0.00123	0.00548	0.06127	0.00056	0.08143	0.00009	0.03133	9 26
13	Re & Property Tax	80	1.00000	0.54887	0.11158	0.03604	0.12477	0.00117	0.00515	0.06004	0.00055	0.07847	0.00009	0.03326	9 34
14	Total Expense Allocator	81	1.00000	0.48799	0.10017	0.03440	0.15545	0.00108	0.00892	0.06954	0.00049	0.12269	0.00010	0.01918	10 6
15	Payroll Tax Allocator	82	1.00000	0.56365	0.10688	0.03055	0.12939	0.00068	0.00508	0.06084	0.00071	0.07729	0.00008	0.02484	10 1
16	Cost of Service Ratios	83	1.00000	0.50168	0.10204	0.03422	0.14833	0.00105	0.00817	0.06676	0.00049	0.11356	0.00010	0.02360	11 6
CLASSIFICATION ALLOCATORS															
17	Production Plant	D	337,632,135	162,873,742	34,404,714	13,572,812	53,447,167	742,791	3,072,452	25,086,068	202,579	38,726,406	33,763	5,469,641	
18	Transmission Plant	D	113,561,670	54,778,779	11,571,222	4,564,898	17,975,706	249,820	1,040,336	8,437,113	68,133	13,024,722	11,355	1,839,586	
19	Distribution Plant	D	166,560,355	85,339,370	17,824,752	6,728,872	25,760,155	22,502	331,792	13,877,279	121,462	13,700,068	10,062	2,844,041	
20		C	178,369,518	128,207,428	24,192,735	4,186,497	5,059,674	7,525	785	1,639,066	47,316	164,830	19,059	14,844,603	
21	General Plant	D	35,896,854	17,606,445	3,707,371	1,444,963	5,647,173	58,988	258,269	2,754,376	22,789	3,803,280	3,207	589,992	
22		C	10,364,809	7,449,959	1,405,807	243,272	294,011	437	46	95,244	2,749	9,578	1,107	862,600	
23	Production Expenses	D	28,453,738	13,726,083	2,899,436	1,143,840	4,504,227	62,598	258,929	2,114,113	17,072	3,263,644	2,845	460,951	
24	less fuel & pp	E	6,072,040	2,517,691	532,339	191,844	1,132,096	3,209	79,828	467,764	1,627	1,080,182	717	64,743	
25	Dist Operation Exp Sub	D	2,362,251	1,545,751	271,864	75,884	215,398	0	0	116,654	1,129	105,176	208	30,187	
26		C	1,755,733	912,897	330,171	69,123	152,222	950	89	75,377	2,200	19,340	0	193,364	
27	Dist Maintenance Exp Sub	D	4,430,153	2,825,198	505,547	143,658	429,974	0	271	229,070	2,168	234,005	197	60,065	
28		C	354,986	86,306	27,278	5,870	14,100	89	8	6,966	203	1,820	0	212,346	
29	Labor	D	11,015,610	5,471,154	1,124,718	416,870	1,748,223	12,223	71,114	853,976	7,604	1,141,378	898	167,450	
30		E	3,240,172	1,343,494	284,067	102,372	604,111	1,713	42,598	249,609	868	576,409	383	34,548	
31		C	8,188,982	5,836,380	990,101	166,562	551,775	1,252	381	261,995	7,560	17,036	459	355,483	
32	Cost of Service Classified	D	138,481,933	69,402,851	14,423,129	5,459,270	21,053,017	229,893	1,001,224	10,102,903	84,020	14,271,271	13,117	2,441,237	
33		E	67,536,098	27,401,820	5,675,890	2,024,623	12,861,818	23,242	936,605	5,224,811	15,154	12,680,143	8,257	683,735	
34		C	37,051,916	25,897,502	4,853,741	854,277	1,735,755	4,258	921	758,870	21,385	72,397	2,866	2,849,945	
35		total	243,069,947	122,702,173	24,952,759	8,338,171	35,650,590	257,393	1,938,750	16,086,583	120,559	27,023,811	24,240	5,974,917	
36	Net Cost of Service Classified	D	137,687,050	68,994,753	14,353,924	5,439,214	21,005,710	229,893	1,001,224	10,075,297	83,742	14,271,271	13,024	2,218,997	
37		E	67,526,078	27,396,325	5,674,948	2,024,360	12,860,864	23,242	936,605	5,224,330	15,152	12,680,143	8,256	681,853	
38		C	36,513,089	25,721,941	4,827,058	850,842	1,733,252	4,258	921	757,901	21,351	72,397	2,833	2,520,337	
39		total	241,726,218	122,113,019	24,855,930	8,314,416	35,599,825	257,393	1,938,750	16,057,528	120,245	27,023,811	24,113	5,421,187	
	KWH @ Sales adj		3,597,019,033	1,457,518,176	295,953,023	111,819,208	717,446,107	2,045,308	52,682,798	288,575,971	1,174,486	636,465,064	445,438	32,893,454	

**The Empire District Electric Company
MO CP Class Demands**

Rate	-1998-			-1999-								peak month	
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	
RG	149,045	205,516	299,186	372,610	259,574	219,373	199,792	164,796	282,308	379,906	438,372	3,466,287	
CB	52,469	34,989	52,248	40,387	38,914	47,599	42,010	42,789	68,485	84,177	72,643	63,508	
SH	20,336	14,315	28,228	32,628	22,910	25,707	16,309	15,807	24,019	27,940	25,294	19,596	
GP	97,920	117,773	91,704	99,191	97,137	108,065	96,078	95,890	118,031	151,719	123,117	109,209	
PF	5	653	1,740	28	5	5	1,433	5	5	5	5	5	
Prax	0	0	0	0	0	0	0	0	0	0	0	0	
TEB	6,623	6,544	6,697	1,756	6,320	6,934	6,931	6,836	6,481	8,041	8,409	7,562	
PFM	53,418	58,654	67,552	68,990	57,694	50,605	42,987	42,115	51,767	66,702	60,255	48,459	
LP	248	106	317	131	67	296	274	43	155	310	68	105	
MS	81,534	72,404	75,771	74,622	78,723	78,302	76,885	85,540	85,850	94,547	94,698	86,198	
SPL, PL, SPL	57	57	57	58	57	57	57	56	58	58	58	58	
Other Lightin	0	0	0	271	0	0	0	0	0	0	0	0	
Totals	461,655	511,011	623,500	690,672	561,401	536,943	482,756	453,877	637,159	813,405	822,919	3,800,987	

The Empire District Electric Company

Missouri Loss Percentages
Test Year Ending September 30, 1999

Rate Group	Missouri Losses as a % of Missouri Kwh @ Gen
Res Gen	3.84
Comm	0.68
Comm SH	0.25
Gen Pow	1.21
Elec Furn	0.00
Prax	0.04
TEB	0.50
Feed Mill	0.00
Large Pow	0.55
Misc Lts	0.00
Oth Lts	0.06

**The Empire District Electric Company
MO NCD Class Demands**

Actual	-1998-			-1999-								
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Rate												
RG	219,626	213,885	369,177	414,128	279,702	338,784	226,802	223,767	316,534	395,883	477,998	402,675
CB	57,421	56,221	70,939	60,370	55,149	62,078	59,438	62,655	80,256	90,407	100,930	88,680
SH	20,026	18,742	33,536	37,631	28,783	32,318	19,185	19,473	24,598	28,971	30,831	25,336
GP	90,303	118,432	112,570	113,029	108,768	119,832	115,692	122,333	131,582	147,618	142,754	138,361
PF	2,255	2,408	2,262	2,414	2,255	2,195	2,155	2,302	2,279	2,219	2,328	2,265
Prax	6,987	7,003	6,755	7,179	6,880	7,886	6,820	7,185	6,300	8,084	8,080	7,759
TEB	44,833	48,237	71,242	66,096	58,479	53,653	42,347	49,115	50,795	60,852	64,640	56,405
PFM	389	451	487	418	329	400	316	290	401	613	440	480
LP	83,936	82,658	81,454	83,242	84,966	84,896	88,332	88,740	94,692	99,143	97,553	95,524
MS	57	57	57	58	57	57	57	56	58	58	58	58
SPL,PL,SPL	10,221	9,230	8,621	8,579	9,280	11,479	10,665	12,099	16,683	16,283	13,453	11,515

The Empire District Electric Company
NCD at Voltage Level

Rate	NCD @Generation	Sub + Sub Losses	Primary + Pri Losses	Secondary + Sec Losses	Secondary	month
RG	477,998	458,946	455,346	449,381	426,218	8/99
CB	100,930	96,907	96,147	94,887	89,996	8/99
SH	39,631	36,265	36,006	35,579	33,918	1/99
GP	147,618	141,804	140,706	138,885	131,817	7/99
PF	2,414	2,326	2,310			1/99
Prax	8,393	8,062				8/99
TEB	77,799	75,100	74,590	73,745	70,464	12/98
PFM	679	652	647	639	606	7/99
LP	99,143	95,238	94,501			7/99
MS	58	56	55	55	52	8/99
SPL,PL,SPL	16,683	16,094	15,982	15,798	15,082	6/99

Section N
Schedule 5

THE EMPIRE DISTRICT ELECTRIC COMPANY
DISTRIBUTION ALLOCATION

Combined Work Order Study and Zero Intercept Approach

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

COST OF SERVICE ALLOCATORS

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

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

TO ALLOCATE:

METHOD OF ALLOCATION:

Real Estate & Property Tax

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

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

Revenues

Present
Muni Tax
Excess Facilities
Proposed

Specifically Assigned
Specifically Assigned
Specifically Assigned
Specifically Assigned