

Exhibit No.:
Issues: Accounting Schedules
Witness: MoPSC Accountants
Sponsoring Party: MoPSC Staff
Case No.: ER-2001-299
Date Prepared: August 7, 2001

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2001-299

STAFF ACCOUNTING SCHEDULES

TRUE-UP AS OF JUNE 30TH

Jefferson City, Missouri
August 2001

Exhibit No. 128
Date 8/23/01 Case No. ER-2001-299
Reporter KRM

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Revenue Requirement

Line	8.19% Return	8.38% Return	8.57% Return
(A)	(B)	(C)	(D)
1 Net Orig Cost Rate Base (Sch 2)	\$ 531,423,554	\$ 531,423,554	\$ 531,423,554
2 Rate of Return	8.19%	8.38%	8.57%
3 Net Operating Income Requirement	\$ 43,523,589	\$ 44,533,294	\$ 45,542,999
4 Net Income Available (Sch 9)	\$ 36,978,656	\$ 36,978,656	\$ 36,978,656
5 Additional NOIBT Needed	\$ 6,544,933	\$ 7,554,638	\$ 8,564,343
6 Income Tax Requirement (Sch 11)			
7 Required Current Income Tax	\$ 9,940,857	\$ 10,569,982	\$ 11,199,105
8 Test Year Current Income Tax	\$ 5,703,886	\$ 5,703,886	\$ 5,703,886
9 Additional Current Tax Required	\$ 4,236,971	\$ 4,866,096	\$ 5,495,219
10 Required Deferred ITC	\$ 0	\$ 0	\$ 0
11 Test Year Deferred ITC	\$ 0	\$ 0	\$ 0
12 Additional Deferred ITC Required	\$ 0	\$ 0	\$ 0
13 Total Additional Tax Required	\$ 4,236,971	\$ 4,866,096	\$ 5,495,219
14 Gross Revenue Requirement	\$ 10,781,904	\$ 12,420,734	\$ 14,059,562
15 Interim Energy Charge -- Subject to Refund	\$ 19,643,484	\$ 19,643,484	\$ 19,643,484
16 Total Gross Revenue Requirement -- Base Rates Plus Interim Rates	\$ 30,425,388	\$ 32,064,218	\$ 33,703,046

**Weighted Cost of Capital as of June 30, 2001
for The Empire District Electric Company**

Capital Component	Percentage of Capital	Embedded Cost	Weighted Cost of Capital Using Common Equity Return of:		
			8.50%	9.00%	9.50%
Common Stock Equity	37.75%	----	3.21%	3.40%	3.59%
Preferred Stock	7.88%	8.88%	0.70%	0.70%	0.70%
Long-Term Debt	54.36%	7.87%	4.28%	4.28%	4.28%
Short-Term Debt	0.00%	----	0.00%	0.00%	0.00%
Total	<u>100.00%</u>		<u>8.19%</u>	<u>8.38%</u>	<u>8.57%</u>

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Rate Base

Line Description		Amount
(A)		(B)
1	Total Plant in Service (Sch 3)	\$ 860,926,774
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	\$ 280,084,549

3	Net Plant in Service	\$ 580,842,225
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	\$ (297,600)
5	Materials and Supplies-Exempt	6,215,366
6	Prepaid Insurance & Other	994,414
7	Fuel Stock	6,668,826
8	Combined Cycle Materials & Supply	4,249,145
	Subtract from Net Plant	
9	Federal Tax Offset 0.1616 %	\$ 13,883
10	State Tax Offset 7.0247 %	94,833
11	City Tax Offset 0.0000 %	0
12	Interest Expense Offset 14.8877 %	3,386,197
13	Amortization of Electric Plant	538,330
14	Customer Advances for Construction	170,406
15	Customer Deposits	3,415,101
16	Injuries & Damages Reserve	1,148,167
17	Deferred Income Taxes-Depreciation	58,481,905
18	Pre-1971 Investment Tax Credit	0

19	Total Rate Base	\$ 531,423,554
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Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 29,940	\$ 0	84.0900	\$ 0 P-1	\$ 25,177
2	302.000	Franchises & Consents	1,079,798	0	84.0900	0 P-2	908,002
3	303.000	Miscellaneous Intangible Plant	6,337,835	0	84.0900	0 P-3	5,329,485
4		Total	\$ 7,447,573	\$ 0		\$ 0	\$ 6,262,664
Production - Riverton - Steam							
5	310.200	Land & Land Rights	\$ 398,367	\$ 0	81.3000	\$ 0 P-4	\$ 323,872
6	311.200	Structures & Improvements	8,372,016	0	81.3000	0 P-5	6,806,449
7	312.200	Boiler Plant Equipment	20,630,165	0	81.3000	0 P-6	16,772,324
8	314.200	Turbogenerator Units	6,518,918	0	81.3000	0 P-7	5,299,880
9	315.200	Accessory Electric Equipment	1,275,048	0	81.3000	0 P-8	1,036,614
10	316.200	Miscellaneous Power Plant Equipment	1,021,522	0	81.3000	0 P-9	830,497
11		Total	\$ 38,216,036	\$ 0		\$ 0	\$ 31,069,636
Production - Asbury - Steam							
12	310.300	Land & Land Rights	\$ 336,525	\$ 0	81.3000	\$ 0 P-10	\$ 273,595
13	311.300	Structures & Improvements	8,957,394	0	81.3000	0 P-11	7,282,361
14	312.300	Boiler Plant Equipment	56,537,507	0	81.3000	0 P-12	45,964,993
15	312.700	Unit Train	5,580,296	0	81.3000	0 P-13	4,536,781
16	314.300	Tubogeneraator Units	20,688,589	0	81.3000	0 P-14	16,819,823
17	315.300	Accessory Electric Equipment	2,327,936	0	81.3000	0 P-15	1,892,612
18	316.300	Miscellaneous Power Plant Equipment	1,514,438	0	81.3000	0 P-16	1,231,238
19		Total	\$ 95,942,685	\$ 0		\$ 0	\$ 78,001,403
Production - Iatan - Steam							
20	310.600	Land & Land Rights	\$ 122,418	\$ 0	81.3000	\$ 0 P-17	\$ 99,526
21	311.600	Structures & Improvements	3,877,140	0	81.3000	0 P-18	3,152,115
22	312.600	Boiler Plant Equipment	28,504,022	0	81.3000	0 P-19	23,173,770
23	312.500	Unit Train	8,365	(8,365)	81.3000	0 P-20	0
24	314.600	Turbogenerator Units	8,226,332	0	81.3000	0 P-21	6,688,008
25	315.600	Accessory Electric Equipment	3,553,984	0	81.3000	0 P-22	2,889,389
26	316.600	Miscellaneous Power Plant Equipment	768,739	0	81.3000	0 P-23	624,985
27		Total	\$ 45,061,000	\$ (8,365)		\$ 0	\$ 36,627,793

Empire District Electric Company

Case: ER-01-299T

Twelve Months Ended December 31, 2000

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
	(A)		(B)	(C)	(D)	(E)	(F)
Production - Ozark Beach - Hydro							
28	330.300	Land & Land Rights	\$ 224,490	\$ 0	81.3000	\$ 0 P-24	\$ 182,510
29	331.300	Structures & Improvements	503,600	0	81.3000	0 P-25	409,427
30	332.300	Reservoirs, Dams, & Waterways	1,422,792	0	81.3000	0 P-26	1,156,730
31	333.300	Water Wheels, Turbines & Generators	353,037	0	81.3000	0 P-27	287,019
32	334.300	Accessory Electric Equipment	887,222	0	81.3000	0 P-28	721,311
33	335.300	Miscellaneous Power Plant Equipment	281,561	0	81.3000	0 P-29	228,909
34	Total		\$ 3,672,702	\$ 0		\$ 0	\$ 2,985,906
Production - Riverton - CT							
35	340.200	Land & Land Rights	\$ 0	\$ 0	81.3000	\$ 0 P-30	0
36	341.200	Structures & Improvements	193,357	0	81.3000	0 P-31	157,199
37	342.200	Fuel Holders, Producers, & Access.	87,123	0	81.3000	0 P-32	70,831
38	343.200	Prime Movers	10,147,140	0	81.3000	0 P-33	8,249,625
39	344.200	Generators	926,850	0	81.3000	0 P-34	753,529
40	345.200	Accessory Electric Equipment	288,226	0	81.3000	0 P-35	234,328
41	346.200	Miscellaneous Power Plant Equipment	83,907	0	81.3000	0 P-36	68,216
42	Total		\$ 11,726,603	\$ 0		\$ 0	\$ 9,533,728
Production - Energy Center - CT							
43	340.300	Land & Land Rights	\$ 163,097	\$ 0	81.3000	\$ 0 P-37	\$ 132,598
44	341.300	Structures & Improvements	1,891,008	0	81.3000	0 P-38	1,537,390
45	342.300	Fuel Holders, Producers, & Access.	1,165,473	0	81.3000	0 P-39	947,530
46	343.300	Prime Movers	26,006,251	0	81.3000	0 P-40	21,143,082
47	344.300	Generators	4,160,383	0	81.3000	0 P-41	3,382,391
48	345.300	Accessory Electric Equipment	364,874	0	81.3000	0 P-42	296,643
49	346.300	Miscellaneous Power Plant Equipment	1,173,381	0	81.3000	0 P-43	953,959
50	Total		\$ 34,924,467	\$ 0		\$ 0	\$ 28,393,593

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production - State Line - CT							
51	340.800	Land & Land Rights	\$ 247,410	\$ 0	81.3000	\$ 0 P-44	\$ 201,144
52	341.800	Structures & Improvements	8,415,533	2,136,787	81.3000	0 P-45	8,579,036
53	342.800	Fuel Holders, Producers, & Access.	11,133,326	0	81.3000	0 P-46	9,051,394
54	343.800	Prime Movers	126,201,588	(2,525,422)	81.3000	0 P-47	100,548,723
55	344.800	Generators	34,422,123	(6,797,833)	81.3000	0 P-48	22,458,548
56	345.800	Accessory Electric Equipment	11,433,071	0	81.3000	0 P-49	9,295,087
57	346.800	Miscellaneous Power Plant Equipment	140,256	0	81.3000	0 P-50	114,028
58		Total	\$ 191,993,307	\$ (7,186,468)		\$ 0	\$ 150,247,960
Transmission Plant							
59	350.000	Land & Land Rights	\$ 8,303,678	\$ 0	81.3000	\$ 0 P-51	\$ 6,750,890
60	352.000	Structures & Improvements	2,312,601	0	81.3000	0 P-52	1,880,145
61	352.100	Structures & Improvements - Iatan	23,013	0	81.3000	0 P-53	18,710
62	353.000	Station Equipment	67,118,169	0	81.3000	0 P-54	54,567,071
63	353.100	Station Equipment - Iatan	662,615	0	81.3000	0 P-55	538,706
64	354.000	Towers & Fixtures	777,080	0	81.3000	0 P-56	631,766
65	355.000	Poles & Fixtures	25,917,001	0	81.3000	0 P-57	21,070,522
66	356.000	Overhead Conductors & Devices	43,023,780	0	81.3000	0 P-58	34,978,333
67		Total	\$ 148,137,937	\$ 0		\$ 0	\$ 120,436,143
Distribution Plant							
68	360.000	Land & Land Rights	\$ 1,538,131	\$ 0	87.6800	\$ 0 P-59	\$ 1,348,633
69	361.000	Structures & Improvements	8,814,262	0	87.6800	0 P-60	7,728,345
70	362.000	Station Equipment	50,153,433	0	87.6800	0 P-61	43,974,530
71	364.000	Poles, Towers & Fixtures	80,234,806	0	87.6800	0 P-62	70,349,878
72	365.000	Overhead Conductors & Devices	91,182,352	0	87.6800	0 P-63	79,948,686
73	366.000	Underground Conduit	14,181,752	0	87.6800	0 P-64	12,434,560
74	367.000	Underground Conductors & Devices	29,097,790	0	87.6800	0 P-65	25,512,942
75	368.000	Line Transformers	59,450,458	0	87.6800	0 P-66	52,126,162
76	369.000	Services	39,197,101	0	87.6800	0 P-67	34,368,018
77	370.000	Meters	13,190,285	0	87.6800	0 P-68	11,565,242
78	371.000	Installation On Customers' Premises	10,836,350	0	87.6800	0 P-69	9,501,312
79	373.000	Street Lighting & Signal Systems	9,066,916	0	87.6800	0 P-70	7,949,872
80		Total	\$ 406,943,636	\$ 0		\$ 0	\$ 356,808,180

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Total Plant in Service

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
81	389.000	Land & Land Rights	\$ 727,749	\$ 0	83.9600	\$ 0 P-71	\$ 611,018
82	390.000	Structures & Improvements	9,212,907	0	83.9600	0 P-72	7,735,157
83	391.000	Office Furniture & Equipment	3,813,905	0	83.9600	0 P-73	3,202,155
84	391.000	Computer Equipment	4,258,535	0	83.9600	0	3,575,466
85	392.000	Transportation Equipment	6,665,367	0	83.9600	0 P-74	5,596,242
86	393.000	Stores Equipment	335,977	0	83.9600	0 P-75	282,086
87	394.000	Tools, Shop, & Garage Equipment	2,381,854	0	83.9600	0 P-76	1,999,805
88	395.000	Laboratory Equipment	873,206	0	83.9600	0 P-77	733,144
89	396.000	Power Operated Equipment	9,939,296	0	83.9600	0 P-78	8,345,033
90	397.000	Communication Equipment	9,915,958	0	83.9600	0 P-79	8,325,438
91	398.000	Miscellaneous Equipment	183,687	0	83.9600	0 P-80	154,224
92		Total	\$ 48,308,441	\$ 0		\$ 0	\$ 40,559,768

93		Total Plant In Service	\$1,032,374,387	\$ (7,194,833)		\$ 0	\$ 860,926,774

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Total Plant

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

Structures & Improvements	P-45	\$ 2,136,787
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1. To include in plant the cost of plant invoice approved and to be paid during July for the Combined Cycle plant at State Line.
(McMellen)

Prime Movers	P-47	\$ (2,525,422)
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1. To adjust the State Line Combined Cycle plant balance for cost associated with retainage.
(McMellen)

Generators	P-48	\$ (6,797,833)
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1. To adjust the State Line Combined Cycle plant balance for cost associated with retainage held as of June 30, 2001.
(Featherstone)
2. To adjust the June 30, 2001 plant-in-service to reflect Empire 60% ownership share of the elimination of \$8.3 million total project cost associated with the HRSG unit which was agreed to in the Stipulation in Case No. ER-2001-299.
(McMellen)

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Total Plant

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
3.	To adjust plant to reflect the recalculation of AFUDC associated with the disallowance of \$8.3 million of the HRSG plant. (Harris)	\$ (47,142)	
4.	To adjust the June 30, 2001 plant-in-service balance for retainage associated with the State Line 1 turbine which was completed and put in service in 1995. (McMellen)	\$ (750,000)	

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Intangible Plant					
1	301.000	Organization	\$ 25,177	0.0000	\$ 0
2	302.000	Franchises & Consents	908,002	0.0000	0
3	303.000	Miscellaneous Intangible Plant	5,329,485	0.0000	0
4		Total	\$ 6,262,664		\$ 0
Production - Riverton - Steam					
5	310.200	Land & Land Rights	\$ 323,872	0.0000	\$ 0
6	311.200	Structures & Improvements	6,806,449	1.0500	71,468
7	312.200	Boiler Plant Equipment	16,772,324	1.8500	310,288
8	314.200	Turbogenerator Units	5,299,880	1.5900	84,268
9	315.200	Accessory Electric Equipment	1,036,614	0.0000	0
10	316.200	Miscellaneous Power Plant Equipment	830,497	1.9600	16,278
11		Total	\$ 31,069,636		\$ 482,302
Production - Asbury - Steam					
12	310.300	Land & Land Rights	\$ 273,595	0.0000	\$ 0
13	311.300	Structures & Improvements	7,282,361	1.0500	76,465
14	312.300	Boiler Plant Equipment	45,964,993	1.8500	850,352
15	312.700	Unit Train	4,536,781	6.6700	302,603
16	314.300	Tubogeneraator Units	16,819,823	1.5900	267,435
17	315.300	Accessory Electric Equipment	1,892,612	1.7900	33,878
18	316.300	Miscellaneous Power Plant Equipment	1,231,238	1.9600	24,132
19		Total	\$ 78,001,403		\$ 1,554,865
Production - Iatan - Steam					
20	310.600	Land & Land Rights	\$ 99,526	0.0000	\$ 0
21	311.600	Sructures & Improvements	3,152,115	1.0500	33,097
22	312.600	Boiler Plant Equipment	23,173,770	1.8500	428,715
23	312.500	Unit Train	0	0.0000	0
24	314.600	Turbogenerator Units	6,688,008	1.5900	106,339
25	315.600	Accessory Electric Equipment	2,889,389	1.7900	51,720
26	316.600	Miscellaneous Power Plant Equipment	624,985	1.9600	12,250
27		Total	\$ 36,627,793		\$ 632,121

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production - Ozark Beach - Hydro					
28	330.300	Land & Land Rights	\$ 182,510	0.0000	\$ 0
29	331.300	Structures & Improvements	409,427	1.6400	6,715
30	332.300	Reservoirs, Dams, & Waterways	1,156,730	1.6700	19,317
31	333.300	Water Wheels, Turbines & Generators	287,019	0.0000	0
32	334.300	Accessory Electric Equipment	721,311	1.4300	10,315
33	335.300	Miscellaneous Power Plant Equipment	228,909	2.4400	5,585

34		Total	\$ 2,985,906		\$ 41,932
Production - Riverton - CT					
35	340.200	Land & Land Rights	\$ 0	0.0000	\$ 0
36	341.200	Structures & Improvements	157,199	1.8200	2,861
37	342.200	Fuel Holders, Producers, & Access.	70,831	3.8500	2,727
38	343.200	Prime Movers	8,249,625	1.9200	158,393
39	344.200	Generators	753,529	1.8200	13,714
40	345.200	Accessory Electric Equipment	234,328	3.5700	8,366
41	346.200	Miscellaneous Power Plant Equipment	68,216	4.0000	2,729

42		Total	\$ 9,533,728		\$ 188,790
Production - Energy Center - CT					
43	340.300	Land & Land Rights	\$ 132,598	0.0000	\$ 0
44	341.300	Structures & Improvements	1,537,390	1.8200	27,980
45	342.300	Fuel Holders, Producers, & Access.	947,530	3.8500	36,480
46	343.300	Prime Movers	21,143,082	1.9200	405,947
47	344.300	Generators	3,382,391	1.8200	61,560
48	345.300	Accessory Electric Equipment	296,643	3.5700	10,590
49	346.300	Miscellaneous Power Plant Equipment	953,959	4.0000	38,158

50		Total	\$ 28,393,593		\$ 580,715

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
Production - State Line - CT					
51	340.800	Land & Land Rights	\$ 201,144	0.0000	\$ 0
52	341.800	Structures & Improvements	8,579,036	1.8200	156,138
53	342.800	Fuel Holders, Producers, & Access.	9,051,394	3.8500	348,479
54	343.800	Prime Movers	100,548,723	1.9200	1,930,535
55	344.800	Generators	22,458,548	1.8200	408,746
56	345.800	Accessory Electric Equipment	9,295,087	3.5700	331,835
57	346.800	Miscellaneous Power Plant Equipment	114,028	4.0000	4,561
58		Total	\$ 150,247,960		\$ 3,180,294
Transmission Plant					
59	350.000	Land & Land Rights	\$ 6,750,890	0.0000	\$ 0
60	352.000	Structures & Improvements	1,880,145	1.3700	25,758
61	352.100	Structures & Improvements - Iatan	18,710	1.3700	256
62	353.000	Station Equipment	54,567,071	2.1900	1,195,019
63	353.100	Station Equipment - Iatan	538,706	2.1900	11,798
64	354.000	Towers & Fixtures	631,766	1.3000	8,213
65	355.000	Poles & Fixtures	21,070,522	1.8500	389,805
66	356.000	Overhead Conductors & Devices	34,978,333	1.4300	500,190
67		Total	\$ 120,436,143		\$ 2,131,039
Distribution Plant					
68	360.000	Land & Land Rights	\$ 1,348,633	0.0000	\$ 0
69	361.000	Structures & Improvements	7,728,345	1.9800	153,021
70	362.000	Station Equipment	43,974,530	2.4400	1,072,979
71	364.000	Poles, Towers & Fixtures	70,349,878	2.4300	1,709,502
72	365.000	Overhead Conductors & Devices	79,948,686	2.1000	1,678,922
73	366.000	Underground Conduit	12,434,560	2.9700	369,306
74	367.000	Underground Conductors & Devices	25,512,942	3.6100	921,017
75	368.000	Line Transformers	52,126,162	2.5100	1,308,367
76	369.000	Services	34,368,018	3.0300	1,041,351
77	370.000	Meters	11,565,242	2.5800	298,383
78	371.000	Installation On Customers' Premises	9,501,312	5.1500	489,318
79	373.000	Street Lighting & Signal Systems	7,949,872	2.3600	187,617
80		Total	\$ 356,808,180		\$ 9,229,783

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
		General Plant			
81	389.000	Land & Land Rights	\$ 611,018	0.0000	\$ 0
82	390.000	Structures & Improvements	7,735,157	4.2700	330,291
83	391.000	Office Furniture & Equipment	3,202,155	4.8100	154,024
84	391.000	Computer Equipment	3,575,466	14.2900	510,934
85	392.000	Transportation Equipment	5,596,242	9.5200	532,762
86	393.000	Stores Equipment	282,086	3.9500	11,142
87	394.000	Tools, Shop, & Garage Equipment	1,999,805	2.5000	49,995
88	395.000	Laboratory Equipment	733,144	2.6600	19,502
89	396.000	Power Operated Equipment	8,345,033	6.6700	556,614
90	397.000	Communication Equipment	8,325,438	4.9500	412,109
91	398.000	Miscellaneous Equipment	154,224	3.7500	5,783
92		Total	\$ 40,559,768		\$ 2,583,156
93		Total Depreciation Expense	\$ 860,926,774		\$ 20,604,997

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Intangible Plant							
1	301.000	Organization	\$ 0	\$ 0	84.0900	\$ 0 R-1	\$ 0
2	302.000	Franchises & Consents	0	0	84.0900	0 R-2	0
3	303.000	Miscellaneous Intangible Plant	0	0	84.0900	0 R-3	0
4		Total	\$ 0	\$ 0		\$ 0	\$ 0
Production - Riverton - Steam							
5	711.120	Structures & Improvements	\$ 3,079,948	\$ 0	81.3000	\$ 0 R-4	\$ 2,503,998
6	712.120	Boiler Plant Equipment	15,366,678	0	81.3000	0 R-5	12,493,109
7	714.120	Turbogenerator Units	5,497,895	0	81.3000	0 R-6	4,469,789
8	715.120	Accessory Electric Equipment	1,382,262	0	81.3000	0 R-7	1,123,779
9	716.120	Miscellaneous Power Plant Equipment	574,862	0	81.3000	0 R-8	467,363
10		Total	\$ 25,901,645	\$ 0		\$ 0	\$ 21,058,038
Production - Asbury - Steam							
11	711.110	Structures & Improvements	\$ 2,965,164	\$ 0	81.3000	\$ 0 R-9	\$ 2,410,678
12	712.110	Boiler Plant Equipment	16,822,619	0	81.3000	0 R-10	13,676,789
13	712.150	Unit Train	3,463,146	0	81.3000	0 R-11	2,815,538
14	714.110	Turbogenerator Units	8,024,177	0	81.3000	0 R-12	6,523,656
15	715.110	Accessory Electric Equipment	1,451,964	0	81.3000	0 R-13	1,180,447
16	716.110	Miscellaneous Power Plant Equipment	745,494	0	81.3000	0 R-14	606,087
17		Total	\$ 33,472,564	\$ 0		\$ 0	\$ 27,213,195
Production - Iatan - Steam							
18	711.130	Structures & Improvements	\$ 2,079,030	\$ 0	81.3000	\$ 0 R-15	\$ 1,690,251
19	712.130	Boiler Plant Equipment	21,823,590	0	81.3000	0 R-16	17,742,579
20	712.140	Unit Train	8,365	(8,365)	81.3000	0 R-17	0
21	714.130	Turbogenerator Units	4,582,429	0	81.3000	0 R-18	3,725,515
22	715.130	Accessory Electric Equipment	2,131,267	0	81.3000	0 R-19	1,732,720
23	716.130	Miscellaneous Power Plant Equipment	309,478	0	81.3000	0 R-20	251,606
24		Total	\$ 30,934,159	\$ (8,365)		\$ 0	\$ 25,142,671

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Production - Ozark Beach - Hydro							
25	731.100	Structures & Improvements	\$ 196,566	\$ 0	81.3000	\$ 0 R-21	\$ 159,808
26	732.100	Reservoirs, Dams, & Waterways	1,245,405	0	81.3000	0 R-22	1,012,514
27	733.100	Water Wheels, Turbines & Generators	417,575	0	81.3000	0 R-23	339,488
28	734.100	Accessory Electric Equipment	200,866	0	81.3000	0 R-24	163,304
29	735.100	Miscellaneous Power Plant Equipment	112,238	0	81.3000	0 R-25	91,249
30	Total		\$ 2,172,650	\$ 0		\$ 0	\$ 1,766,363
Production - Riverton - CT							
31	741.120	Structures & Improvements	\$ 104,973	\$ 0	81.3000	\$ 0 R-26	\$ 85,343
32	742.120	Fuel Holders, Producers, & Access.	44,691	0	81.3000	0 R-27	36,334
33	743.120	Prime Movers	4,433,725	0	81.3000	0 R-28	3,604,618
34	744.120	Generators	511,222	0	81.3000	0 R-29	415,623
35	745.120	Accessory Electric Equipment	150,854	0	81.3000	0 R-30	122,644
36	746.120	Miscellaneous Power Plant Equipment	51,303	0	81.3000	0 R-31	41,709
37	Total		\$ 5,296,768	\$ 0		\$ 0	\$ 4,306,271
Production - Energy Center - CT							
38	741.110	Structures & Improvements	\$ 1,382,249	\$ 0	81.3000	\$ 0 R-32	\$ 1,123,768
39	742.110	Fuel Holders, Producers, & Access.	1,379,447	0	81.3000	0 R-33	1,121,490
40	743.000	Prime Movers	12,551,290	0	81.3000	0 R-34	10,204,199
41	744.110	Generators	3,013,616	0	81.3000	0 R-35	2,450,070
42	745.110	Accessory Electric Equipment	337,419	0	81.3000	0 R-36	274,322
43	746.110	Miscellaneous Power Plant Equipment	823,576	0	81.3000	0 R-37	669,567
44	Total		\$ 19,487,597	\$ 0		\$ 0	\$ 15,843,416
Production - State Line - CT							
45	741.130	Structures & Improvements	\$ 594,935	\$ 0	81.3000	\$ 0 R-38	\$ 483,682
46	742.130	Fuel Holders, Producers, & Access.	244,703	0	81.3000	0 R-39	198,944
47	743.130	Prime Movers	4,733,557	0	81.3000	0 R-40	3,848,382
48	744.130	Generators	1,600,775	0	81.3000	0 R-41	1,301,430
49	745.130	Accessory Electric Equipment	38,830	0	81.3000	0 R-42	31,569
50	746.130	Miscellaneous Power Plant Equipment	146,625	0	81.3000	0 R-43	119,206
51	Total		\$ 7,359,425	\$ 0		\$ 0	\$ 5,983,213

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Transmission Plant							
52	752.000	Structures & Improvements	\$ 747,955	\$ 0	81.3000	\$ 0 R-44	\$ 608,087
53	752.100	Structures & Improvements - Iatan	19,238	0	81.3000	0 R-45	15,640
54	753.000	Station Equipment	21,295,269	0	81.3000	0 R-46	17,313,054
55	753.100	Station Equipment - Iatan	318,881	0	81.3000	0 R-47	259,250
56	754.000	Towers & Fixtures	666,857	0	81.3000	0 R-48	542,155
57	755.000	Poles & Fixtures	9,253,782	0	81.3000	0 R-49	7,523,325
58	756.000	Overhead Conductors & Devices	12,200,822	0	81.3000	0 R-50	9,919,268
59		Total	\$ 44,502,804	\$ 0		\$ 0	\$ 36,180,779
Distribution Plant							
60	761.000	Structures & Improvements	\$ 2,348,459	\$ 0	87.6800	\$ 0 R-51	\$ 2,059,129
61	762.000	Station Equipment	16,517,885	0	87.6800	0 R-52	14,482,882
62	764.000	Poles, Towers & Fixtures	35,428,720	0	87.6800	0 R-53	31,063,902
63	765.000	Overhead Conductors & Devices	28,127,424	0	87.6800	0 R-54	24,662,125
64	766.000	Underground Conduit	3,789,527	0	87.6800	0 R-55	3,322,657
65	567.000	Underground Conductors & Devices	8,186,318	0	87.6800	0 R-56	7,177,764
66	768.000	Line Transformers	18,767,079	0	87.6800	0 R-57	16,454,975
67	769.000	Services	16,668,217	0	87.6800	0 R-58	14,614,693
68	770.000	Meters	5,092,153	0	87.6800	0 R-59	4,464,800
69	771.000	Installation On Customers' Premises	4,452,792	0	87.6800	0 R-60	3,904,208
70	773.000	Street Lighting & Signal Systems	3,552,028	0	87.6800	0 R-61	3,114,418
71		Total	\$ 142,930,602	\$ 0		\$ 0	\$ 125,321,553

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Depreciation Reserve

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
General Plant							
72	790.000	Structures & Improvements	\$ 3,553,136	\$ 0	83.9600	\$ 0 R-62	\$ 2,983,213
73	791.000	Office Furniture & Equipment	2,103,838	0	83.9600	0 R-63	1,766,382
74	792.000	Transportation Equipment	4,506,982	0	83.9600	0 R-64	3,784,062
75	793.000	Stores Equipment	186,876	0	83.9600	0 R-65	156,901
76	794.000	Tools, Shop, & Garage Equipment	1,243,063	0	83.9600	0 R-66	1,043,676
77	795.000	Laboratory Equipment	484,321	0	83.9600	0 R-67	406,636
78	796.000	Power Operated Equipment	4,236,428	0	83.9600	0 R-68	3,556,905
79	797.000	Communication Equipment	4,192,593	0	83.9600	0 R-69	3,520,101
80	798.000	Miscellaneous Equipment	60,950	0	83.9600	0 R-70	51,174
81		Total	\$ 20,568,187	\$ 0		\$ 0	\$ 17,269,050

82		Total Depreciation Reserve	\$ 332,626,401	\$ (8,365)		\$ 0	\$ 280,084,549

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Depreciation Reserve

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

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Cash Working Capital

Line No	Acct Description	Test Year Expenses	Revenue Lag	Expense Lag	Net Lag (C) - (D)	Factor (Col E/365)	CWC Req (B) x (F)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Operation and Maintenance Expense							
1	Cash Vouchers	\$ 18,610,816	35.0435	33.0649	1.9786	0.005421	\$ 100,889
2	Fuel - Coal	20,025,293	35.0435	18.9386	16.1049	0.044123	883,576
3	Fuel - Gas	17,129,112	35.0435	36.3005	(1.2570)	(0.003444)	(58,993)
4	Fuel - Oil	149,767	35.0435	28.3766	6.6669	0.018265	2,735
5	Purchased Power	50,001,389	35.0435	34.9314	0.1121	0.000307	15,350
6	Payroll Expense	23,406,483	35.0435	12.0071	23.0364	0.063113	1,477,253
7	Federal Income Tax Withheld	3,415,132	35.0435	15.0495	19.9940	0.054778	187,074
8	State Income Tax Withheld	706,834	35.0435	19.5054	15.5381	0.042570	30,090
9	FICA Tax Withheld	1,783,168	35.0435	15.0495	19.9940	0.054778	97,678
10	Medical Care Expense	3,491,883	35.0435	(12.2900)	47.3335	0.129681	452,831
11	Employee 401K	1,441,904	35.0435	15.0495	19.9940	0.054778	78,985
12	Employers 401K	534,241	35.0435	41.6702	(6.6267)	(0.018155)	(9,699)
13	Total Operation and Maintenance Expense	\$ 140,696,022					\$ 3,257,769
Taxes							
14	Employers FICA Tax	\$ 1,783,168	35.0435	15.0495	19.9940	0.054778	\$ 97,678
15	Federal Unemployment Tax	28,059	35.0435	75.1217	(40.0782)	(0.109803)	(3,081)
16	State Unemployment	6,012	35.0435	75.0673	(40.0238)	(0.109654)	(659)
17	Property Taxes	7,624,923	35.0435	207.0403	(171.9968)	(0.471224)	(3,593,047)
18	Gross Receipts Taxes	4,126,467	15.5535	20.5300	(4.9765)	(0.013634)	(56,260)
19	Sales & Use Taxes	0	15.5535	19.1500	(3.5965)	(0.009853)	0
20	Total Taxes	\$ 13,568,629					\$ (3,555,369)
21	Total Cash Working Capital Req						\$ (297,600)

Empire District Electric Company

Case: ER-01-299T

Twelve Months Ended December 31, 2000

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Operating Revenues							
1		Revenues from System Sales	\$ 207,163,614	\$ 0	100.0000	\$ (2,433,569) S-1	\$ 204,730,045
2		System KWH Sales-Non Jurisdictional	10,582,163	0	0.0000	0 S-2	0
3		Sales for Resale - Off System	6,703,146	0	100.0000	0 S-3	6,703,146
4		Other Revenues	2,728,498	0	100.0000	0 S-4	2,728,498
5		Sales of Emission Credits	33,433	0	79.3700	0 S-5	26,536
6		Total	\$ 227,210,854	\$ 0		\$ (2,433,569)	\$ 214,188,225
Operation & Maintenance Expense							
7	500.000	Prod Oper Supr & Engineering	\$ 982,595	\$ 24,265	81.3000	\$ 0 S-6	\$ 818,577
8	501.000	Production Fuel Expense	26,924,224	2,942,624	82.0000	0 S-7	24,490,815
9	502.000	Production Purchased Power	1,377,719	38,886	81.3000	0 S-8	1,151,700
10	505.000	Production Electric Expenses	933,869	36,913	81.3000	0 S-9	789,246
11	506.000	Prod Misc Steam Power Expense	570,561	1,593	81.3000	0 S-10	465,161
12	507.000	Production - Rents	40,808	154	81.3000	0 S-11	33,302
13	510.000	Prod - Maint Supr & Eng	388,452	(8,147)	81.3000	0 S-12	309,188
14	511.000	Production Maint of Structures	498,802	(4,044)	81.3000	0 S-13	402,238
15	512.000	Production Boiler Maintenance	3,703,583	(200,457)	81.3000	0 S-14	2,848,041
16	513.000	Production Maint of Electric Plant	1,974,443	(111,737)	81.3000	0 S-15	1,514,380
17	514.000	Prod Maint of Misc Steam Plant	241,202	5,968	81.3000	0 S-16	200,949
18	535.000	Prod Hydraulic Pwr Oper Suprv & Eng	39,705	1,628	81.3000	0 S-17	33,604
19	536.000	Production Water for Power Hydro	45,759	0	81.3000	0 S-18	37,202
20	537.000	Production Other Hydraulic Expense	11,268	0	81.3000	0 S-19	9,161
21	538.000	Prod Hydraulic Electric Expense	33,167	1,222	81.3000	0 S-20	27,958
22	539.000	Prod Misc Hydraulic Generation Exp	109,407	2,965	81.3000	0 S-21	91,358
23	540.000	Production Hydraulic Rent Expense	190	0	81.3000	0	154
24	541.000	Prod Hydraulic Maint Suprv & Eng	40,927	1,699	81.3000	0 S-22	34,655
25	542.000	Prod Hydraulic Maint of Structures	36,517	1,277	81.3000	0 S-23	30,727
26	543.000	Prod Maint Reservoirs, Dam & Wtrwy	45,741	1,682	81.3000	0 S-24	38,555
27	544.000	Prod Hydraulic Maint of Elect Plant	13,248	551	81.3000	0 S-25	11,219
28	545.000	Prod Maint of Misc Hydraulic Plant	31,627	1,258	81.3000	0 S-26	26,736
29	546.000	Prod Combustion Turb Oper Suprv Eng	57,380	2,145	81.3000	0 S-27	48,394
30	547.000	Production Combustion Turbine Fuel	21,975,423	1,377,224	82.0000	0 S-28	19,149,171
31	548.000	Prod Comb Turb Generation Exp	171,027	7,356	81.3000	0 S-29	145,025
32	549.000	Prod Misc Power Generation Exp	89,296	1,468	81.3000	0 S-30	73,791
33	550.000	Prod Combustion Turbine Rents Exp	3,743	0	81.3000	0 S-31	3,043
34	551.000	Prod Combust Turb Maint Suprv & Eng	55,338	2,249	81.3000	0 S-32	46,818
35	552.000	Prod Comb Turb Maint of Structures	1,317	52	81.3000	0 S-33	1,113
36	553.000	Prod Maint of Gen & Electric Plant	403,397	8,759,698	81.3000	0 S-34	7,449,596

Empire District Electric Company

Case: ER-01-299T

Twelve Months Ended December 31, 2000

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
37	554.000	Prod Maint Misl Other Gen Power Plt	141,867	2,536	81.3000	0 S-35	117,400
38	555.000	Purchased Power	65,238,096	(4,437,023)	82.0000	0 S-36	49,856,880
39	556.000	Oth Pwr Supply Syst Contr Load Disp	525,862	18,259	81.3000	0 S-37	442,370
40	557.000	Purch Power Other Power Supply Exp	290,326	(6,149)	81.3000	0 S-38	231,036
41	560.000	Transmission Oper Suprv & Engineer	152,170	4,219	81.3000	0 S-39	127,144
42	561.000	Transmission Load Dispatching	398,379	14,985	81.3000	0 S-40	336,065
43	562.000	Transmission Station Expense	169,998	5,657	81.3000	0 S-41	142,808
44	563.000	Transmission Overhead Line Expense	82,172	2,248	81.3000	0 S-42	68,633
45	565.000	Transmission Electricity by Others	1,121,191	0	81.3000	0 S-43	911,528
46	567.000	Transmission Rents	47,897	0	81.3000	0 S-44	38,940
47	568.000	Trans & Distr Engineer Maint Suprv	62,168	2,118	81.0600	0 S-45	52,110
48	569.000	Transmission Maint of Structures	12,435	200	81.3000	0 S-46	10,272
49	570.000	Transmission Maint of Station Equip	456,027	4,696	81.3000	0 S-47	374,568
50	571.000	Transmission Maint of Overhead Line	540,066	2,143	81.3000	0 S-48	440,816
51	580.000	Distribution Oper Suprv & Engineer	377,204	13,457	87.6800	0 S-49	342,532
52	582.000	Distribution Substation Operations	422,691	12,467	87.6800	0 S-50	381,547
53	583.000	Distributioon Overhead Line Expense	1,675,409	41,292	87.6800	0 S-51	1,505,203
54	584.000	Distribution Underground Line Exp	412,473	6,086	87.6800	0 S-52	366,993
55	585.000	Distr Street Light Signal Sys Exp	82,029	1,769	87.6800	0 S-53	73,474
56	586.000	Distribution Meter Expense	1,611,011	54,752	87.6800	0 S-54	1,460,541
57	587.000	Distribution Cust Installation Exp	198,846	3,913	87.6800	0 S-55	177,779
58	588.000	Distribution Miscellaneous Expense	476,105	2,198	87.6800	0 S-56	419,376
59	589.000	Distribution Rents Expense	3,486	0	87.6800	0 S-57	3,057
60	590.000	Distribution Maint Suprv & Engineer	192,438	7,280	87.6800	0 S-58	175,113
61	591.000	Distribution Maint of Structures	44,803	0	87.6800	0 S-59	39,283
62	592.000	Distribution Maint of Station Equip	472,709	11,758	87.6800	0 S-60	424,781
63	593.000	Distribution Maint of Overhead Line	3,613,789	45,843	87.6800	0 S-61	3,208,765
64	594.000	Distrib Maint of Underground Lines	544,745	13,623	87.6800	0 S-62	489,577
65	595.000	Distr Maint of Line Transformers	103,888	3,590	87.6800	0 S-63	94,237
66	596.000	Distr Maint of St Light Sig Sys Exp	226,178	4,936	87.6800	0 S-64	202,641
67	597.000	Distribution Maintenance of Meters	196,619	7,572	87.6800	0 S-65	179,035
68	598.000	Distr Maint of Miscellaneous Plant	85,043	1,982	87.6800	0 S-66	76,304
69	901.000	Customer Accounts Supervision	429,865	10,905	86.9900	0 S-67	383,426
70	902.000	Customer Accounts Read Meters	1,020,057	37,750	86.9900	0 S-68	920,186
71	903.000	Customer Accounts Records & Collect	3,279,952	97,115	86.9900	3,436 S-69	2,941,147
72	904.000	Customer Accounts Uncollectible Acc	1,307,547	(637,958)	86.9900	0 S-70	582,475
73	905.000	Customer Accounts Miscellaneous Exp	248,982	1,418	86.9900	307,359 S-71	525,182
74	907.000	Customer Service Supervision	329,980	9,956	86.9900	0 S-72	295,710
75	908.000	Customer Service Assistance Expense	350,272	8,609	86.9900	0 S-73	312,191
76	909.000	Cust Serv Inform & Instruct Adv Exp	100,407	(76,517)	86.9900	0 S-74	20,782
77	910.000	Customer Serv & Public Infor Clear	6,745	0	86.9900	0 S-75	5,867

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
78	911.000	Sales Supervision Expense	330,072	(7,855)	83.8600	0 S-76	270,211
79	912.000	Demonstration & Selling Expense	359,253	448	83.8600	0 S-77	301,645
80	916.000	Miscellaneous Sales Expense	19,333	(7,073)	83.8600	0 S-78	10,281
81	920.000	Administrative & General Salaries	4,273,195	186,261	82.4600	0 S-79	3,677,267
82	921.000	Admin & Gen. Office Supply Expense	1,426,543	(341,258)	82.4600	0 S-80	894,926
83	922.000	Admin & Gen. Exp Transfer - Credit	(613,031)	0	82.4600	0 S-81	(505,505)
84	923.000	Admin & Gen Outside Services Empl	1,255,715	(420,416)	82.4600	0 S-82	688,788
85	924.000	Property Insurance	1,246,716	160,944	82.4600	0 S-83	1,160,756
86	925.000	Injuries & Damages Insurance Exp	709,967	(193,661)	82.4600	0 S-84	425,746
87	926.000	Employee Pensions & Benefits	2,081,748	1,240,410	82.4600	0 S-85	2,739,451
88	927.000	Franchise Requirements	0	0	100.0000	0 S-86	0
89	928.000	Regulatory Commission Expense	609,574	0	85.3300	102,300 S-87	622,449
90	929.000	Duplicate Charges Credit	(132,988)	0	82.4600	0 S-88	(109,662)
91	930.000	Admin & General Miscellaneous Exp	1,420,364	(56,153)	82.4600	0 S-89	1,124,928
92	931.000	Admin & General Rents Expense	64,101	469	82.4600	0 S-90	53,244
93	935.000	Admin & Gen Maint of General Plant	355,664	10,388	82.4600	0 S-91	301,846
94		Total	\$ 161,258,888	\$ 8,758,681		\$ 413,095	\$ 140,696,022
Depreciation Expense							
95	403.000	Depreciation Expense	\$ 26,999,957	\$ 0	83.9600	\$ (2,064,167) S-92	\$ 20,604,997
96		Depreciation Expense - Other	0	0	83.9600	(1,353,713) S-93	(1,353,713)
97		Total	\$ 26,999,957	\$ 0		\$ (3,417,880)	\$ 19,251,284
Other Operating Expenses							
98		Net Cost of Removal/Salvage	\$ 1,271,713	\$ 0	83.9600	\$ 0	\$ 1,067,730
99	404.000	Amortization Expense	637,530	0	84.0900	0 S-94	536,099
100	408.000	Taxes Other Than Income Taxes	13,031,630	1,010,907	86.0800	(4,126,467) S-95	7,961,349
101		Total	\$ 14,940,873	\$ 1,010,907		\$ (4,126,467)	\$ 9,565,178

102		Total Operating Expenses	\$ 203,199,718	\$ 9,769,588		\$ (7,131,252)	\$ 169,512,484

103		Net Income Before Taxes	\$ 24,011,136	\$ (9,769,588)		\$ 4,697,683	\$ 44,675,741

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Income Statement

Line No	Acct	Description	Total Company	Total Co Adjustment	Alloc Factor	Jurisdictional Adjustment	Adjusted Jurisdictional
		(A)	(B)	(C)	(D)	(E)	(F)
Current Income Taxes							
104	409.000	Current Income Taxes	\$ 10,052,110	\$ 0	88.5600	\$ (3,198,263) S-96	\$ 5,703,886
105		Total	\$ 10,052,110	\$ 0		\$ (3,198,263)	\$ 5,703,886
Deferred Income Taxes							
106	410.000	Deferred Tax Depreciation - Excess	\$ 2,817,797	\$ 0	100.0000	\$ (824,598) S-97	\$ 1,993,199
107		Deferred Tax Depr. Excess - Adjusted	824,598	0	100.0000	0	824,598
108	411.000	Amortization of Deferred Income Tax	(404,773)	0	100.0000	0 S-98	(404,773)
109	411.411	Amortization of Deferred ITC	(419,825)	0	100.0000	0 S-99	(419,825)
110		Total	\$ 2,817,797	\$ 0		\$ (824,598)	\$ 1,993,199

111		Total Income Taxes	\$ 12,869,907	\$ 0		\$ (4,022,861)	\$ 7,697,085

112		Net Operating Income	\$ 11,141,229	\$ (9,769,588)		\$ 8,720,544	\$ 36,978,656

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Revenues from System Sales S-1		\$ (2,433,569)

1. To adjust test year revenues to reflect Staff's annualization of customer growth to 12/30/2000 levels. (Boltz)		\$ 2,720,096
2. To adjust test year expense to reflect Staff's annualization of revenues to reflect reduced load for ICI. (Boltz)		\$ (390,833)
3. To adjust test year revenues to reflect Staff's normalization of weather. (Boltz)		\$ (1,703,672)
4. To adjust test year revenues to reflect the annualization of other rate revenues. (Boltz)		\$ 221,229
5. To adjust test year revenues to reflect the elimination of franchise taxes included in the per book revenue. (Boltz)		\$ (4,126,467)
6. To adjust test year revenues to reflect Staff's annualization of customer growth to 6/30/2001 levels. (Boltz)		\$ 479,871
7. To adjust test year revenues to reflect an unexplained difference in starting points. (Boltz)		\$ 366,207

Prod Oper Supr & Engineering S-6	\$ 24,265	

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 34,537	

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$ (10,272)	
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Production Fuel Expense	S-7	\$ 2,942,624	
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 1,993	
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2.	To adjust test year expense to reflect Staff's annualization of fuel expense per the stipulation. (Harris)	\$ 2,940,631	
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Production Purchased Power	S-8	\$ 38,886	
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 45,710	
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2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$ (6,824)	
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Production Electric Expesne	S-9	\$ 36,913	
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 25,537	
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2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$ 11,376	
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Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Misc Steam Power Expense	S-10	\$	1,593
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	6,913
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2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(3,185)
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3. To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)	\$	(2,135)
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Production - Rents	S-11	\$	154
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1. To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)	\$	188
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2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(34)
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Prod - Maint Supr & Eng	S-12	\$	(8,147)
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	12,094
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2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(20,241)
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Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Production Maint of Structures	S-13	\$	(4,044)
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	10,260
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2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(14,304)
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Production Boiler Maintenance	S-14	\$	(200,457)
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	45,387
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2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(245,844)
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Production Maint of Electric Plant	S-15	\$	(111,737)
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	15,161
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2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(126,898)
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Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Maint of Misc Steam Plant	S-16	\$	5,968
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	7,215
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2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(1,247)
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Prod Hydraulic Pwr Oper Suprv & Eng	S-17	\$	1,628
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	1,628
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Production Other Hydraulic Expense	S-19	\$	1,222
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	1,222
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Prod Hydraulic Electric Expense	S-20	\$	1,222
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	1,222
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Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Prod Misc Hydraulic Generation Exp	S-21	\$ 2,965	

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)		\$ 2,965	

Prod Hydraulic Maint Suprv & Eng	S-22	\$ 1,699	

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)		\$ 1,699	

Prod Hydraulic Maint of Structures	S-23	\$ 1,277	

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)		\$ 1,277	

Prod Maint Reservoirs, Dam & Wtrwy	S-24	\$ 1,682	

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)		\$ 1,682	

Prod Hydraulic Maint of Elect Plant	S-25	\$ 551	

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)		\$ 551	

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Maint of Misc Hydraulic Plant	S-26	\$	1,258
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	1,258
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Prod Combustion Turb Oper Suprv Eng	S-27	\$	2,145
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	2,145
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Production Combustion Turbine Fuel	S-28	\$	1,377,224
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1.	To adjust test year expense to reflect Staff's true-up annualization of payroll. (Fischer)		
2.	To adjust test year expense to reflect Staff's annualization of fuel expense per the stipulation. (Harris)	\$	1,377,224

Prod Comb Turb Generation Exp	S-29	\$	7,356
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	7,356
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Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Prod Misc Power Generation Exp S-30 \$ 1,468

1. To adjust test year payroll expense to reflect Staff's
true-up annualized level.
(Fischer) \$ 1,468

Prod Combust Turb Maint Suprv & Eng S-32 \$ 2,249

1. To adjust test year payroll expense to reflect Staff's
true-up annualized level.
(Fischer) \$ 2,249

Prod Comb Turb Maint of Structures S-33 \$ 52

1. To adjust test year payroll expense to reflect Staff's
true-up annualized level.
(Fischer) \$ 52

Prod Maint of Gen & Electric Plant S-34 \$ 8,759,698

1. To adjust test year payroll expense to reflect Staff's
true-up annualized level.
(Fischer) \$ 5,161

2. To include in the cost of service an amount for the true-up
of operation and maintenance expense for the State Line
combined cycle unit.
(Williams) \$ 1,483,661

3. To adjust test year expense to reflect Staff's annualization
of operations and maintenance expense for the energy center.
(Williams) \$ 671,872

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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4. To adjust test year expense to reflect Staff's true-up annualization of the non-contract maintenance of the SLCC HRSG and steam turbine units. (Williams)	\$	1,195,708
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5. To adjust test year expense to reflect Staff's true-up annualization of the SLCC Unit Contract maintenance. (Williams)	\$	3,383,092
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6. To adjust test year expense to reflect Staff's true-up annualization of the contract maintenance for the State Line 1 and Energy Center 1 and 2 units. (Williams)	\$	2,020,204
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Prod Maint Misl Other Gen Power Plt	S-35	\$	2,536
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	2,536
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Purchased Power	S-36	\$	(4,437,023)
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1. To adjust test year expense to reflect Staff's annualization of purchased power energy costs per the stipulation. (Harris)	\$	2,046,517
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2. To adjust test year expense to reflect Staff's annualization of purchased power demand costs per the stipulation. (Harris)	\$	(6,483,540)
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Oth Pwr Supply Syst Contr Load Disp	S-37	\$	18,259
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	18,259
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Adjustments to Income Statement

Adj	No Description	Total Co	Mo Juris	Adjustment
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Purch Power Other Power Supply Exp S-38 \$ (6,149)

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)

2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)

(Fischer)

Transmission Oper Suprv & Engineer S-39 \$ 4,219

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)

2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)

Transmission Load Dispatching S-40 \$ 14,985

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)

Transmission Station Expense S-41 \$ 5,657

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	21
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Transmission Overhead Line Expense	S-42	\$	2,248
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	2,248
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Trans & Distr Engineer Maint Suprv	S-45	\$	2,118
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	2,118
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Transmission Maint of Structures	S-46	\$	200
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	200
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Transmission Maint of Station Equip	S-47	\$	4,696
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	10,511
2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(5,815)

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj		Total Co	Mo Juris
No	Description	Adjustment	Adjustment

Transmission Maint of Overhead Line	S-48	\$	2,143
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	2,143
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Distribution Oper Suprv & Engineer	S-49	\$	13,457
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	13,629
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(172)

Distribution Substation Operations	S-50	\$	12,467
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	12,467
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Distribution Overhead Line Expense	S-51	\$	41,292
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1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	54,203
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	47

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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3. To adjust test year expense to reflects Staff's disallowance of costs associated with meals. (Fischer)	\$ (12,958)	
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Distribution Underground Line Exp	S-52	\$ 6,086
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 6,086	
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Distr Street Light Signal Sys Exp	S-53	\$ 1,769
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 1,769	
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Distribution Meter Expense	S-54	\$ 54,752
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 54,752	
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Distribution Cust Installation Exp	S-55	\$ 3,913
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 3,913	
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Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distribution Miscellaneous Expense S-56 \$ 2,198

1. To adjust test year payroll expense to reflect Staff's true-up annualized level.
(Fischer) \$ 3,124
2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs.
(Williams)
3. To adjust test year expense to reflect Staff's disallowance of costs associated with meals.
(Fischer) \$ (926)

Distribution Maint Suprv & Engineer S-58 \$ 7,280

1. To adjust test year payroll expense to reflect Staff's true-up annualized level.
(Fischer) \$ 7,280

Distribution Maint of Structures S-59

1. To adjust test year payroll expense to reflect Staff's true-up annualized level.
(Fischer)

Distribution Maint of Station Equip S-60 \$ 11,758

1. To adjust test year payroll expense to reflect Staff's true-up annualized level.
(Fischer) \$ 11,758

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distribution Maint of Overhead Line S-61 \$ 45,843

1. To adjust test year payroll expense to reflect Staff's
true-up annualized level.
(Fischer) \$ 46,370
2. To adjust test year expense to reflect Staff's disallowance
of costs associated with meals.
(Fischer) \$ (527)

Distrib Maint of Underground Lines S-62 \$ 13,623

1. To adjust test year payroll expense to reflect Staff's
true-up annualized level.
(Fischer) \$ 13,623

Distr Maint of Line Transformers S-63 \$ 3,590

1. To adjust test year payroll expense to reflect Staff's
true-up annualized level.
(Fischer) \$ 3,590

Distr Maint of St Light Sig Sys Exp S-64 \$ 4,936

1. To adjust test year payroll expense to reflect Staff's
true-up annualized level.
(Fischer) \$ 4,936

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Distribution Maintenance of Meters	S-65	\$	7,572
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	7,572
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Distr Maint of Miscellaneous Plant	S-66	\$	1,982
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	1,982
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Customer Accounts Supervision	S-67	\$	10,905
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	13,107
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2. To adjust test year expense to reflect Staff's elimination of certian dues charged to expense. (McMellen)	\$	(435)
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3. To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)	\$	(1,767)
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Customer Accounts Read Meters	S-68	\$	37,750
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	37,750
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Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment

Customer Accounts Records & Collect S-69	\$ 97,115	\$ 3,436

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 78,957	
2. To adjust test year expense to reflect the 2001 postage increase for customer billings. (Williams)	\$ 19,471	
3. To adjust test year expense to reflect Staff' disallowance of certain outside services costs which includes merger related costs. (Fischer)	\$ (1,313)	
4. To include in the cost of service cost for postage for the increase in customer growth. (Williams)		\$ 3,436

Customer Accounts Uncollectible Acc S-70	\$ (637,958)	

1. To adjust test year epense to reflect Staff's annualization of Bad Debt Write-offs. (Williams)	\$ (637,958)	

Customer Accounts Miscellaneous Exp S-71	\$ 1,418	\$ 307,359

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 1,418	
2. To include in the cost of service an annualized level of interest on customer deposits at the current rate of 9%. (Williams)		\$ 307,359

Empire District Electric Company

Case: ER-01-299T

Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj	No Description	Total Co	Adjustment	Adjustment
			Mo Juris	

Customer Service Supervision S-72 \$ 9,956

1. To adjust test year payroll expense to reflect Staff's true-up annualized level.

(Fischer)

2. To adjust test year expense to reflect Staff's elimination of certain dues charged to expense.

(McMellen)

3. To adjust test year expense to reflect Staff's disallowance of costs associated with meals.

(Fischer)

Customer Service Assistance Expense S-73 \$ 8,609

1. To adjust test year payroll expense to reflect Staff's true-up annualized level.

(Fischer)

2. To adjust test year expense to reflect Staff's elimination of certain dues charged to expense.

(McMellen)

3. To adjust test year expense to reflect Staff's elimination of expense associated with certain promotional giveaways.

(McMellen)

4. To adjust test year expense to reflect Staff's disallowance of costs associated with meals.

(Fischer)

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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Cust Serv Inform & Instruct Adv Exp S-74 \$ (76,517)

1. To adjust test year expense to reflect Staff's disallowance \$ (76,017)
of certain advertising expenses.
(McMellen)

2. To adjust test year expense to reflect Staff's elimination \$ (500)
of certian donations.
(McMellen)

Sales Supervision Expense S-76 \$ (7,855)

1. To adjust test year payroll expense to reflect Staff's \$ 10,361
true-up annualized level.
(Fischer)

2. To adjust test year expense to reflect Staff's elimination \$ (85)
of certian dues charged to expense.
(McMellen)

3. To adjust test year expense to reflect Staff's elimination \$ (18,131)
of expense associated with certain promotional giveaways.
(McMellen)

Demonstration & Selling Expense S-77 \$ 448

1. To adjust test year payroll expense to reflect Staff's \$ 11,757
true-up annualized level.
(Fischer)

2. To adjust test year expenses associated with the Iatan plant \$ (139)
to reflect a 3-year average of costs.
(Williams)

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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3.	To adjust test year expense to reflect Staff's elimination of certian donations. (McMellen)	\$ (2,500)	
4.	To adjust test year expense to reflect Staff's elimination of certian dues charged to expense. (McMellen)	\$ (235)	
5.	To adjust test year expense to reflect Staff's elimination of expense associated with certain promotional giveaways. (McMellen)	\$ (8,035)	
6.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)	\$ (400)	

Miscellaneous Sales Expense S-78 \$ (7,073)

1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)		
2.	To adjust test year expense to reflect Staff's elimination of expense associated with certain promotional giveaways. (McMellen)	\$ (7,073)	

Administrative & General Salaries S-79 \$ 186,261

1.	To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 176,475	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$ 9,786	

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
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Admin & Gen.	Office Supply Expense	S-80	\$ (341,258)
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|----|--|----|-----------|
| 1. | To adjust test year expense to reflect the 2001 postage increase.
(Williams) | \$ | 2,532 |
| 2. | To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs.
(Williams) | \$ | (7) |
| 3. | To adjust test year expense to reflect Staff's elimination of certain donations.
(McMellen) | \$ | (7,615) |
| 4. | To adjust test year expense to reflect Staff's elimination of certain dues charged to expense.
(McMellen) | \$ | (5,289) |
| 5. | To adjust test year expense to reflect Staff's elimination of Banking fees.
(Williams) | \$ | (284,942) |
| 6. | To adjust test year expense to reflect Staff's disallowance of costs associated with meals.
(Fischer) | \$ | (8,634) |
| 7. | To adjust test year expense to reflect Staff' disallowance of certain outside services costs which includes merger related costs.
(Fischer) | \$ | (37,303) |

Admin & Gen	Outside Services Empl	S-82	\$ (420,416)
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- | | | | |
|----|---|--|--|
| 1. | To adjust test year payroll expense to reflect Staff's true-up annualized level.
(Fischer) | | |
|----|---|--|--|

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
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2. To adjust test year expense to reflect Staff' disallowance of certain outside services costs which includes merger related costs. (Fischer)	\$	(420,416)
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Property Insurance	S-83	\$	160,944
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1. To adjust test year expense to reflect Staff's annualization of property insurance. (Boltz)	\$	160,944
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Injuries & Damages Insurance Exp	S-84	\$	(193,661)
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1. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	(231)
2. To adjust test year expense to reflect Staff's annualization of Injuries and damages. (Williams)	\$	(193,430)

Employee Pensions & Benefits	S-85	\$	1,240,410
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1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$	4,002
2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$	1,052
3. To adjust test year 401K expense to reflect Staff's true-up annualization of payroll. (Fischer)	\$	3,755

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
4.	To adjust test year expense to reflect Staff's disallowance of certain advertising expenses. (McMellen)	\$ (14,249)	
5.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)	\$ (13,909)	
6.	To adjust test year pension expense to reflect a 5-year average of the unrecognized gain/loss over 5-years. (Fischer)	\$ 2,091,076	
7.	To adjust test year OPEB's expense to reflect a 5-year average of the unrecognized gain/loss over 5-years. (Fischer)	\$ (1,315,744)	
8.	To adjust test year Retiree health care expense to reflect an accrual amount agreed to during the pre-hearing. (Fischer)	\$ 210,513	
9.	To adjust test year expense to reflect Staff's true-up annualized employee medical costs. (Fischer)	\$ 369,651	
10.	To adjust test year expense to reflect Staff's True-up annualization of costs other than FASB 87, 106 and 401(K). (Fischer)	\$ 58,775	
11.	To adjust test year expense to reflect Staff's disallowance of severance benefits charged to expense. (Fischer)	\$ (154,512)	

	Regulatory Commission Expense S-87	\$	102,300

1.	To adjust test year expense to reflect Staff's annualization of the PSC assessment for the 2001 fiscal year. (McMellen)	\$	(20,486)

Empire District Electric Company
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Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description	Total Co Adjustment	Mo Juris Adjustment
2. To adjust test year expense to reflect Staff's annualization of rate case expense. (McMellen)		\$ 122,786

Admin & General Miscellaneous Exp S-89	\$ (56,153)	

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)	\$ 251	
2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$ 6	
3. To adjust test year expense to reflect Staff's disallowance of certain advertising expenses. (McMellen)	\$ (28,289)	
4. To adjust test year expense to reflect Staff's elimination of certain donations. (McMellen)	\$ (600)	
5. To adjust test year expense to reflect Staff's elimination of certain dues charged to expense. (McMellen)	\$ (7,127)	
6. To adjust test year expense to reflect Staff's disallowance of certain outside services costs. (Fischer)	\$ (20,394)	

Admin & General Rents Expense S-90	\$ 469	

1. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	\$ 469	

Empire District Electric Company
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Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No Description		Total Co Adjustment	Mo Juris Adjustment

Admin & Gen Maint of General Plant	S-91	\$ 10,388	

1. To adjust test year payroll expense to reflect Staff's true-up annualized level. (Fischer)		\$ 7,233	
2. To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		\$ 3,155	

Depreciation Expense	S-92		\$ (2,064,167)

1. To adjust test year depreciation expense to reflect Staff's annualization of plant and depreciation rates. (McMellen)			\$ (2,064,167)

Depreciation Expense - Other	S-93		\$ (1,353,713)

1. To eliminate depreciation charged to clearing accounts from annualized depreciation expense. (McMellen)			\$ (1,100,179)
2. To eliminat depreciation charged to production expense from annualized depreciation expense. (McMellen)			\$ (253,534)

Taxes Other Than Income Taxes	S-95	\$ 1,010,907	\$ (4,126,467)

1. To adjust test year expense related to FICA Taxes to reflect Staff's true-up annualization of payroll. (Fischer)		\$ 25,166	

Empire District Electric Company
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Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year FUTA expense to reflect the Staff's true-up annualization of payroll. (Fischer)	\$ (5,233)	
3.	To adjust test year SUTA Taxes to reflect Staff's true-up annualization of payroll. (Fischer)	\$ (1,322)	
4.	To eliminate the franchise taxes included in per book revenues. (Boltz)		\$ (4,126,467)
5.	To adjust test year expense to reflect Staff's annualization of property taxes. (Boltz)	\$ 992,296	

Current Income Taxes		S-96	\$ (3,198,263)

1.	To adjust current income taxes consistent with adjusted net operating income before taxes. (Featherstone)		\$ (3,198,263)

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Income Tax

Line		Test Year	8.19% Return	8.38% Return	8.57% Return
		(B)	(C)	(D)	(E)

1	Net Income Before Taxes (Sch 9)	\$ 44,675,741	\$ 55,457,645	\$ 57,096,475	\$ 58,735,303

	Add to Net Income Before Taxes				
2	Book Depreciation Expense	\$ 19,251,284	\$ 19,251,284	\$ 19,251,284	\$ 19,251,284
3	Book Depreciation - Clearing/Opers	1,023,341	1,023,341	1,023,341	1,023,341
4	Non - Deductible Expenses	45,448	45,448	45,448	45,448
		-----	-----	-----	-----
5	Total	\$ 20,320,073	\$ 20,320,073	\$ 20,320,073	\$ 20,320,073
	Subtr from Net Income Before Taxes				
6	Interest Expense 4.2800 %	\$ 22,744,928	\$ 22,744,928	\$ 22,744,928	\$ 22,744,928
7	Tax Depreciation - Straight Line	19,797,281	19,797,281	19,797,281	19,797,281
8	Tax Depreciation - Excess	7,340,192	7,340,192	7,340,192	7,340,192
9	Preferred Stock Dividends	0	0	0	0
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10	Total	\$ 49,882,401	\$ 49,882,401	\$ 49,882,401	\$ 49,882,401

11	Net Taxable Income	\$ 15,113,413	\$ 25,895,317	\$ 27,534,147	\$ 29,172,975

	Provision for Federal Income Tax				
12	Net Taxable Income	\$ 15,113,413	\$ 25,895,317	\$ 27,534,147	\$ 29,172,975
13	Deduct Missouri Income Tax 100.0 %	\$ 791,063	\$ 1,349,993	\$ 1,435,429	\$ 1,520,866
14	Deduct City Income Tax	0	0	0	0
15	Federal Taxable Income	14,322,350	24,545,324	26,098,718	27,652,109
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16	Total Federal Tax	\$ 4,912,823	\$ 8,590,864	\$ 9,134,552	\$ 9,678,239
	Provision for Missouri Income Tax				
17	Net Taxable Income	\$ 15,113,413	\$ 25,895,317	\$ 27,534,147	\$ 29,172,975
18	Deduct Federal Income Tax 50.0 %	\$ 2,456,412	\$ 4,295,432	\$ 4,567,276	\$ 4,839,120
19	Deduct City Income Tax	0	0	0	0
20	Missouri Taxable Income	12,657,002	21,599,885	22,966,871	24,333,856
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21	Total Missouri Tax	\$ 791,063	\$ 1,349,993	\$ 1,435,429	\$ 1,520,866

Empire District Electric Company
Case: ER-01-299T
Twelve Months Ended December 31, 2000

Income Tax

Line	Test Year	8.19% Return	8.38% Return	8.57% Return
(A)	(B)	(C)	(D)	(E)
Provision for City Income Tax				
22 Net Taxable Income	\$ 15,113,413	\$ 25,895,317	\$ 27,534,147	\$ 29,172,975
23 Deduct Federal Income Tax	\$ 4,912,823	\$ 8,590,864	\$ 9,134,552	\$ 9,678,239
24 Deduct Missouri Income Tax	791,063	1,349,993	1,435,429	1,520,866
25 City Taxable Income	9,409,527	15,954,460	16,964,166	17,973,870
26 Total City Tax	\$ 0	\$ 0	\$ 0	\$ 0
Summary of Provision for Income Tax				
27 Federal Income Tax	\$ 4,912,823	\$ 8,590,864	\$ 9,134,552	\$ 9,678,239
28 Missouri Income Tax	791,063	1,349,993	1,435,429	1,520,866
29 City Income Tax	0	0	0	0
30 Total	\$ 5,703,886	\$ 9,940,857	\$ 10,569,981	\$ 11,199,105
Deferred Income Taxes				
31 Deferred Investment Tax Credit	\$ 0	\$ 0	\$ 0	\$ 0
32 Deferred Income Taxes	2,817,797	2,817,797	2,817,797	2,817,797
33 Amort. of Deferred Tax Depreciation	(404,773)	(404,773)	(404,773)	(404,773)
34 Amortization of Deferred ITC	(419,825)	(419,825)	(419,825)	(419,825)
35 Total	\$ 1,993,199	\$ 1,993,199	\$ 1,993,199	\$ 1,993,199
36 Total Income Tax	\$ 7,697,085	\$ 11,934,056	\$ 12,563,180	\$ 13,192,304