Exhibit No.:	
Issues:	Accounting Schedules
Witness:	MoPSC Accountants
Sponsoring Party:	MoPSC Staff
Case No.:	ER-2001-299
Date Prepared:	April 3, 2001

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

THE EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2001-299

STAFF ACCOUNTING SCHEDULES

Exhibit No. 32
Date 5/29/01 Case No. ER-2001-299
Reporter KRM

Jefferson City, Missouri
April 2001

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

updated

Revenue Requirement

Line		8.13% Return	8.33% Return	8.52% Return
	(A)	(B)	(C)	(D)
1	Net Orig Cost Rate Base (Sch 2)	$ 431,141,166	$ 431,141,166	$ 431,141,166
2	Rate of Return	~~8.13%~~	8.33%	8.52%
3	Net Operating Income Requirement	$ 35,051,777 12	$ 35,914,059	$ 36,733,227
4	Net Income Available (Sch 9)	$ 46,980,621	$ 46,980,621	$ 46,980,621
5	Additional NOIBT Needed	$ (11,928,844)	$ (11,066,562)	$ (10,247,394)
6	Income Tax Requirement (Sch 11)			
7	Required Current Income Tax	$ 4,978,334	$ 5,515,602	$ 6,031,892
8	Test Year Current Income Tax	$ 12,569,897	$ 12,569,897	$ 12,569,897
9	Additional Current Tax Required	$ (7,591,563)	$ (7,054,295)	$ (6,538,005)
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	$ (7,591,563)	$ (7,054,295)	$ (6,538,005)
14	Gross Revenue Requirement	$ (19,520,407)	$ (18,120,857)	$ (16,785,399)
15	Allowance for Known & Measurable Changes through the True-Up ending June 30, 2001	$35,000,000	$35,000,000	$35,000,000
16	Gross Adjusted Revenue Requirement	$15,479,593	$16,879,143	$18,214,601

35,051,776.79

Weighted Cost of Capital as of December 31, 2000 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	39.80%	—	3.38%	3.58%	3.78%
Preferred Stock	0.00%	—	0.00%	0.00%	0.00%
Long-Term Debt	60.20%	7.88%	4.74%	4.74%	4.74%
Short-Term Debt	0.00%	—	0.00%	0.00%	0.00%
Total	**100.00%**		**8.13%**	8.33%	8.52%

Empire District Electric Company
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Rate Base

Line	Description	Amount
	(A)	(B)
1	Total Plant in Service (Sch 3)	$ 759,450,789
	Subtract from Total Plant	
2	Depreciation Reserve (Sch 6)	$ 270,315,967
3	Net Plant in Service	$ 489,134,822
	Add to Net Plant in Service	
4	Cash Working Capital (Sch 8)	$ 495,540
5	Materials and Supplies-Exempt	6,161,282
6	Prepaid Insurance & Other	816,818
7	Fuel Stock	6,064,296
	Subtract from Net Plant	
8	Federal Tax Offset 0.1616 %	$ 6,926
9	State Tax Offset 7.0247 %	48,648
10	City Tax Offset 0.0000 %	0
11	Interest Expense Offset 14.8877 %	3,042,464
12	Amortization of Electric Plant	538,330
13	Customer Advances for Construction	170,406
14	Customer Deposits	3,415,101
15	Injuries & Damages Reserve	1,400,000
16	Deferred Income Taxes-Depreciation	62,909,717
17	Pre-1971 Investment Tax Credit	0
18	Total Rate Base	$ 431,141,166

Empire District Electric Company
Case: ER-01-299
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		6,831,986		0	84.0900		0	P-3		5,745,017
4		Total	$	7,941,724	$	0		$	0		$	6,678,196
		Production - Riverton - Steam										
5	310.200	Land & Land Rights	$	398,367	$	0	80.1300	$	0	P-4	$	319,211
6	311.200	Structures & Improvements		8,257,967		0	80.1300		0	P-5		6,617,109
7	312.200	Boiler Plant Equipment		21,556,128		0	80.1300		0	P-6		17,272,925
8	314.200	Turbogenerator Units		6,528,614		0	80.1300		0	P-7		5,231,378
9	315.200	Accessory Electric Equipment		1,332,096		0	80.1300		0	P-8		1,067,409
10	316.200	Miscellaneous Power Plant Equipment		1,021,522		0	80.1300		0	P-9		818,546
11		Total	$	39,094,694	$	0		$	0		$	31,326,578
		Production - Asbury - Steam										
12	311.300	Land & Land Rights	$	336,525	$	0	80.1300	$	0	P-10	$	269,657
13	311.300	Structures & Improvements		8,957,394		0	80.1300		0	P-11		7,177,560
14	312.300	Boiler Plant Equipment		55,831,070		0	80.1300		0	P-12		44,737,436
15	312.700	Unit Train		5,580,296		0	80.1300		0	P-13		4,471,491
16	314.300	Tubogeneraator Units		20,688,589		0	80.1300		0	P-14		16,577,766
17	315.300	Accessory Electric Equipment		2,327,936		0	80.1300		0	P-15		1,865,375
18	316.300	Miscellaneous Power Plant Equipment		2,190,565		0	80.1300		0	P-16		1,755,300
19		Total	$	95,912,375	$	0		$	0		$	76,854,585
		Production - Iatan - Steam										
20	310.600	Land & Land Rights	$	122,418	$	0	80.1300	$	0	P-17	$	98,094
21	311.600	Sructures & Improvements		3,877,140		0	80.1300		0	P-18		3,106,752
22	312.600	Boiler Plant Equipment		28,504,022		0	80.1300		0	P-19		22,840,273
23	312.500	Unit Train		8,365		(8,365)	80.1300		0	P-20		0
24	314.600	Turbogenerator Units		7,705,141		0	80.1300		0	P-21		6,174,129
25	315.600	Accessory Electric Equipment		3,553,984		0	80.1300		0	P-22		2,847,807
26	316.600	Miscellaneous Power Plant Equipment		768,739		0	80.1300		0	P-23		615,991
27		Total	$	44,539,809	$	(8,365)		$	0		$	35,683,046

Empire District Electric Company
Case: ER-01-299
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	80.1300	$	0	P-24	$	179,884
29	331.300	Structures & Improvements		470,003		0	80.1300		0	P-25		376,613
30	332.300	Reservoirs, Dams, & Waterways		1,422,792		0	80.1300		0	P-26		1,140,083
31	333.300	Water Wheels, Turbines & Generators		353,037		0	80.1300		0	P-27		282,889
32	334.300	Accessory Electric Equipment		887,222		0	80.1300		0	P-28		710,931
33	335.300	Miscellaneous Power Plant Equipment		281,561		0	80.1300		0	P-29		225,615
34		Total	$	3,639,105	$	0		$	0		$	2,916,015
		Production - Riverton - CT										
35	340.200	Land & Land Rights	$	0	$	0	80.1300	$	0	P-30	$	0
36	341.200	Structures & Improvements		193,357		0	80.1300		0	P-31		154,937
37	342.200	Fuel Holders, Producers, & Access.		87,123		0	80.1300		0	P-32		69,812
38	343.200	Prime Movers		9,178,871		0	80.1300		0	P-33		7,355,029
39	344.200	Generators		926,850		0	80.1300		0	P-34		742,685
40	345.200	Accessory Electric Equipment		256,601		0	80.1300		0	P-35		205,614
41	346.200	Miscellaneous Power Plant Equipment		83,907		0	80.1300		0	P-36		67,235
42		Total	$	10,726,709	$	0		$	0		$	8,595,312
		Production - Energy Center - CT										
43	340.300	Land & Land Rights	$	163,097	$	0	80.1300	$	0	P-37	$	130,690
44	341.300	Structures & Improvements		1,891,008		0	80.1300		0	P-38		1,515,265
45	342.300	Fuel Holders, Producers, & Access.		3,063,869		0	80.1300		0	P-39		2,455,078
46	343.300	Prime Movers		24,107,854		0	80.1300		0	P-40		19,317,623
47	344.300	Generators		4,160,383		0	80.1300		0	P-41		3,333,715
48	345.300	Accessory Electric Equipment		363,277		0	80.1300		0	P-42		291,094
49	346.300	Miscellaneous Power Plant Equipment		1,209,652		0	80.1300		0	P-43		969,294
50		Total	$	34,959,140	$	0		$	0		$	28,012,759

Empire District Electric Company
Case: ER-01-299
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	80.1300	$ 0	P-44	$ 198,250
52	341.800	Structures & Improvements	5,469,021	0	80.1300	0	P-45	4,382,327
53	342.800	Fuel Holders, Producers, & Access.	1,491,454	0	80.1300	0	P-46	1,195,102
54	343.800	Prime Movers	65,932,560	0	80.1300	0	P-47	52,831,760
55	344.800	Generators	11,693,051	0	80.1300	0	P-48	9,369,642
56	345.800	Accessory Electric Equipment	760,481	0	80.1300	0	P-49	609,373
57	346.800	Miscellaneous Power Plant Equipment	817,936	0	80.1300	0	P-50	655,412
58		Total	$ 86,411,913	$ 0		$ 0		$ 69,241,866
		Transmission Plant						
59	350.000	Land & Land Rights	$ 8,303,678	$ 0	80.1300	$ 0	P-51	$ 6,653,737
60	352.000	Structures & Improvements	2,310,996	0	80.1300	0	P-52	1,851,801
61	352.100	Structures & Improvements - Iatan	23,013	0	80.1300	0	P-53	18,440
62	353.000	Station Equipment	64,525,350	0	80.1300	0	P-54	51,704,163
63	353.100	Station Equipment - Iatan	662,615	0	80.1300	0	P-55	530,953
64	354.000	Towers & Fixtures	777,080	0	80.1300	0	P-56	622,674
65	355.000	Poles & Fixtures	25,593,923	0	80.1300	0	P-57	20,508,410
66	356.000	Overhead Conductors & Devices	42,814,309	0	80.1300	0	P-58	34,307,106
67		Total	$ 145,010,964	$ 0		$ 0		$ 116,197,284
		Distribution Plant						
68	360.000	Land & Land Rights	$ 1,538,131	$ 0	87.3500	$ 0	P-59	$ 1,343,557
69	361.000	Structures & Improvements	8,790,235	0	87.3500	0	P-60	7,678,270
70	362.000	Station Equipment	48,072,931	0	87.3500	0	P-61	41,991,705
71	364.000	Poles, Towers & Fixtures	77,623,607	0	87.3500	0	P-62	67,804,221
72	365.000	Overhead Conductors & Devices	88,882,268	0	87.3500	0	P-63	77,638,661
73	366.000	Underground Conduit	13,402,965	0	87.3500	0	P-64	11,707,490
74	367.000	Underground Conductors & Devices.	27,969,509	0	87.3500	0	P-65	24,431,366
75	368.000	Line Transformers	58,534,347	0	87.3500	0	P-66	51,129,752
76	369.000	Services	37,074,222	0	87.3500	0	P-67	32,384,333
77	370.000	Meters	13,145,766	0	87.3500	0	P-68	11,482,827
78	371.000	Installation On Customers' Premises	10,387,289	0	87.3500	0	P-69	9,073,297
79	373.000	Street Lighting & Signal Systems	8,836,448	0	87.3500	0	P-70	7,718,637
80		Total	$ 394,257,718	$ 0		$ 0		$ 344,384,116

Empire District Electric Company
Case: ER-01-299
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	83.4600	$ 0	P-71	$ 607,379
82	390.000	Structures & Improvements	9,158,328	0	83.4600	0	P-72	7,643,541
83	391.000	Office Furniture & Equipment	3,570,090	0	83.4600	0	P-73	2,979,597
84	391.000	Computer Equipment	3,986,280	0	83.4600	0		3,326,949
85	392.000	Transportation Equipment	6,347,717	0	83.4600	0	P-74	5,297,805
86	393.000	Stores Equipment	350,585	0	83.4600	0	P-75	292,598
87	394.000	Tools, Shop, & Garage Equipment	2,358,838	0	83.4600	0	P-76	1,968,686
88	395.000	Laboratory Equipment	873,206	0	83.4600	0	P-77	728,778
89	396.000	Power Operated Equipment	9,916,854	0	83.4600	0	P-78	8,276,606
90	397.000	Communication Equipment	9,931,057	0	83.4600	0	P-79	8,288,460
91	398.000	Miscellaneous Equipment	180,485	0	83.4600	0	P-80	150,633
92		Total	$ 47,401,189	$ 0		$ 0		$ 39,561,032
93		Total Plant In Service	$ 909,895,340	$ (8,365)		$ 0		$ 759,450,789

Empire District Electric Company
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Twelve Months Ended December 31, 2000

Adjustments to Total Plant

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

Empire District Electric Company
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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	5,745,017	0.0000	0
4		Total	$ 6,678,196		$ 0
		Production - Riverton - Steam			
5	310.200	Land & Land Rights	$ 319,211	0.0000	$ 0
6	311.200	Structures & Improvements	6,617,109	1.0500	69,480
7	312.200	Boiler Plant Equipment	17,272,925	1.8500	319,549
8	314.200	Turbogenerator Units	5,231,378	1.5900	83,179
9	315.200	Accessory Electric Equipment	1,067,409	0.0000	0
10	316.200	Miscellaneous Power Plant Equipment	818,546	1.9600	16,044
11		Total	$ 31,326,578		$ 488,252
		Production - Asbury - Steam			
12	311.300	Land & Land Rights	$ 269,657	0.0000	$ 0
13	311.300	Structures & Improvements	7,177,560	1.0500	75,364
14	312.300	Boiler Plant Equipment	44,737,436	1.8500	827,643
15	312.700	Unit Train	4,471,491	6.6700	298,248
16	314.300	Tubogeneraator Units	16,577,766	1.5900	263,586
17	315.300	Accessory Electric Equipment	1,865,375	1.7900	33,390
18	316.300	Miscellaneous Power Plant Equipment	1,755,300	1.9600	34,404
19		Total	$ 76,854,585		$ 1,532,635
		Production - Iatan - Steam			
20	310.600	Land & Land Rights	$ 98,094	0.0000	$ 0
21	311.600	Sructures & Improvements	3,106,752	1.0500	32,621
22	312.600	Boiler Plant Equipment	22,840,273	1.8500	422,545
23	312.500	Unit Train	0	0.0000	0
24	314.600	Turbogenerator Units	6,174,129	1.5900	98,169
25	315.600	Accessory Electric Equipment	2,847,807	1.7900	50,976
26	316.600	Miscellaneous Power Plant Equipment	615,991	1.9600	12,073
27		Total	$ 35,683,046		$ 616,384

Empire District Electric Company
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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	$ 179,884	0.0000	$ 0
29	331.300	Structures & Improvements	376,613	1.6400	6,176
30	332.300	Reservoirs, Dams, & Waterways	1,140,083	1.6700	19,039
31	333.300	Water Wheels, Turbines & Generators	282,889	0.0000	0
32	334.300	Accessory Electric Equipment	710,931	1.4300	10,166
33	335.300	Miscellaneous Power Plant Equipment	225,615	2.4400	5,505
34		Total	$ 2,916,015		$ 40,886
		Production - Riverton - CT			
35	340.200	Land & Land Rights	$ 0	0.0000	$ 0
36	341.200	Structures & Improvements	154,937	1.8200	2,820
37	342.200	Fuel Holders, Producers, & Access.	69,812	3.8500	2,688
38	343.200	Prime Movers	7,355,029	1.9200	141,217
39	344.200	Generators	742,685	1.8200	13,517
40	345.200	Accessory Electric Equipment	205,614	3.5700	7,340
41	346.200	Miscellaneous Power Plant Equipment	67,235	4.0000	2,689
42		Total	$ 8,595,312		$ 170,271
		Production - Energy Center - CT			
43	340.300	Land & Land Rights	$ 130,690	0.0000	$ 0
44	341.300	Structures & Improvements	1,515,265	1.8200	27,578
45	342.300	Fuel Holders, Producers, & Access.	2,455,078	3.8500	94,521
46	343.300	Prime Movers	19,317,623	1.9200	370,898
47	344.300	Generators	3,333,715	1.8200	60,674
48	345.300	Accessory Electric Equipment	291,094	3.5700	10,392
49	346.300	Miscellaneous Power Plant Equipment	969,294	4.0000	38,772
50		Total	$ 28,012,759		$ 602,835

Empire District Electric Company
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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	$ 198,250	0.0000	$ 0
52	341.800	Structures & Improvements	4,382,327	1.8200	79,758
53	342.800	Fuel Holders, Producers, & Access.	1,195,102	3.8500	46,011
54	343.800	Prime Movers	52,831,760	1.9200	1,014,370
55	344.800	Generators	9,369,642	1.8200	170,527
56	345.800	Accessory Electric Equipment	609,373	3.5700	21,755
57	346.800	Miscellaneous Power Plant Equipment	655,412	4.0000	26,216
58		Total	$ 69,241,866		$ 1,358,637
		Transmission Plant			
59	350.000	Land & Land Rights	$ 6,653,737	0.0000	$ 0
60	352.000	Structures & Improvements	1,851,801	1.3700	25,370
61	352.100	Structures & Improvements - Iatan	18,440	1.3700	253
62	353.000	Station Equipment	51,704,163	2.1900	1,132,321
63	353.100	Station Equipment - Iatan	530,953	2.1900	11,628
64	354.000	Towers & Fixtures	622,674	1.3000	8,095
65	355.000	Poles & Fixtures	20,508,410	1.8500	379,406
66	356.000	Overhead Conductors & Devices	34,307,106	1.4300	490,592
67		Total	$ 116,197,284		$ 2,047,665
		Distribution Plant			
68	360.000	Land & Land Rights	$ 1,343,557	0.0000	$ 0
69	361.000	Structures & Improvements	7,678,270	1.9800	152,030
70	362.000	Station Equipment	41,991,705	2.4400	1,024,598
71	364.000	Poles, Towers & Fixtures	67,804,221	2.4300	1,647,643
72	365.000	Overhead Conductors & Devices	77,638,661	2.1000	1,630,412
73	366.000	Underground Conduit	11,707,490	2.9700	347,712
74	367.000	Underground Conductors & Devices	24,431,366	3.6100	881,972
75	368.000	Line Transformers	51,129,752	2.5100	1,283,357
76	369.000	Services	32,384,333	3.0300	981,245
77	370.000	Meters	11,482,827	2.5800	296,257
78	371.000	Installation On Customers' Premises	9,073,297	5.1500	467,275
79	373.000	Street Lighting & Signal Systems	7,718,637	2.3600	182,160
80		Total	$ 344,384,116		$ 8,894,661

Empire District Electric Company
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Depreciation Expense

Line No	Acct	Description	Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
		(A)	(B)	(C)	(D)
	General Plant				
81	389.000	Land & Land Rights	$ 607,379	0.0000	$ 0
82	390.000	Structures & Improvements	7,643,541	4.2700	326,379
83	391.000	Office Furniture & Equipment	2,979,597	4.8100	143,319
84	391.000	Computer Equipment	3,326,949	14.2900	475,421
85	392.000	Transportation Equipment	5,297,805	9.5200	504,351
86	393.000	Stores Equipment	292,598	3.9500	11,558
87	394.000	Tools, Shop, & Garage Equipment	1,968,686	2.5000	49,217
88	395.000	Laboratory Equipment	728,778	2.6600	19,385
89	396.000	Power Operated Equipment	8,276,606	6.6700	552,050
90	397.000	Communication Equipment	8,288,460	4.9500	410,279
91	398.000	Miscellaneous Equipment	150,633	3.7500	5,649
92		Total	$ 39,561,032		$ 2,497,608
93		Total Depreciation Expense	$ 759,450,789		$ 18,249,834

Empire District Electric Company
Case: ER-01-299
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	$ 2,994,730	$ 0	80.1300	$ 0	R-4	$ 2,399,677
6	712.120	Boiler Plant Equipment	15,094,648	0	80.1300	0	R-5	12,095,341
7	714.120	Turbogenerator Units	5,439,463	0	80.1300	0	R-6	4,358,642
8	715.120	Accessory Electric Equipment	1,407,685	0	80.1300	0	R-7	1,127,978
9	716.120	Miscellaneous Power Plant Equipment	564,544	0	80.1300	0	R-8	452,369
10		Total	$ 25,501,070	$ 0		$ 0		$ 20,434,007
		Productioon - Asbury - Steam						
11	711.110	Structures & Improvements	$ 2,868,872	$ 0	80.1300	$ 0	R-9	$ 2,298,827
12	712.110	Boiler Plant Equipment	16,003,402	0	80.1300	0	R-10	12,823,526
13	712.150	Unit Train	3,304,944	0	80.1300	0	R-11	2,648,252
14	714.110	Turbogenerator Units	7,755,225	0	80.1300	0	R-12	6,214,262
15	715.110	Accessory Electric Equipment	1,427,521	0	80.1300	0	R-13	1,143,873
16	716.110	Miscellaneous Power Plant Equipment	725,978	0	80.1300	0	R-14	581,726
17		Total	$ 32,085,942	$ 0		$ 0		$ 25,710,466
		Production - Iatan - Steam						
18	711.130	Structures & Improvements	$ 2,014,087	$ 0	80.1300	$ 0	R-15	$ 1,613,888
19	712.130	Boiler Plant Equipment	21,226,431	0	80.1300	0	R-16	17,008,739
20	712.140	Unit Train	8,365	(8,365)	80.1300	0	R-17	0
21	714.130	Turbogenerator Units	4,466,852	0	80.1300	0	R-18	3,579,289
22	715.130	Accessory Electric Equipment	2,074,759	0	80.1300	0	R-19	1,662,504
23	716.130	Miscellaneous Power Plant Equipment	298,177	0	80.1300	0	R-20	238,929
24		Total	$ 30,088,671	$ (8,365)		$ 0		$ 24,103,349

Accounting Schedule: 6
McMellen
09:32 04/02/2001

Empire District Electric Company
Case: ER-01-299
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	$ 191,747	$ 0	80.1300	$ 0	R-21	$ 153,647
26	732.100	Reservoirs, Dams, & Waterways	1,231,888	0	80.1300	0	R-22	987,112
27	733.100	Water Wheels, Turbines & Generators	417,575	0	80.1300	0	R-23	334,603
28	734.100	Accessory Electric Equipment	192,969	0	80.1300	0	R-24	154,626
29	735.100	Miscellaneous Power Plant Equipment	109,282	0	80.1300	0	R-25	87,568
30		Total	$ 2,143,461	$ 0		$ 0		$ 1,717,556
		Production - Riverton - CT						
31	741.120	Structures & Improvements	$ 102,053	$ 0	80.1300	$ 0	R-26	$ 81,775
32	742.120	Fuel Holders, Producers, & Access.	43,075	0	80.1300	0	R-27	34,516
33	743.120	Prime Movers	4,263,967	0	80.1300	0	R-28	3,416,717
34	744.120	Generators	496,856	0	80.1300	0	R-29	398,131
35	745.120	Accessory Electric Equipment	146,169	0	80.1300	0	R-30	117,125
36	746.120	Miscellaneous Power Plant Equipment	49,683	0	80.1300	0	R-31	39,811
37		Total	$ 5,101,803	$ 0		$ 0		$ 4,088,075
		Production - Energy Center - CT						
38	741.110	Structures & Improvements	$ 1,352,371	$ 0	80.1300	$ 0	R-32	$ 1,083,655
39	742.110	Fuel Holders, Producers, & Access.	1,328,481	0	80.1300	0	R-33	1,064,512
40	743.000	Prime Movers	12,131,193	0	80.1300	0	R-34	9,720,725
41	744.110	Generators	2,947,882	0	80.1300	0	R-35	2,362,138
42	745.110	Accessory Electric Equipment	331,153	0	80.1300	0	R-36	265,353
43	746.110	Miscellaneous Power Plant Equipment	800,814	0	80.1300	0	R-37	641,692
44		Total	$ 18,891,894	$ 0		$ 0		$ 15,138,075
		Production - State Line - CT						
45	741.130	Structures & Improvements	$ 754,821	$ 0	80.1300	$ 0	R-38	$ 604,838
46	742.130	Fuel Holders, Producers, & Access.	246,631	0	80.1300	0	R-39	197,625
47	743.130	Prime Movers	8,685,375	0	80.1300	0	R-40	6,959,591
48	744.130	Generators	1,665,834	0	80.1300	0	R-41	1,334,833
49	745.130	Accessory Electric Equipment	113,983	0	80.1300	0	R-42	91,335
50	746.130	Miscellaneous Power Plant Equipment	138,055	0	80.1300	0	R-43	110,623
51		Total	$ 11,604,699	$ 0		$ 0		$ 9,298,845

Empire District Electric Company
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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	$ 729,689	$ 0	80.1300	$ 0	R-44	$ 584,700
53	752.100	Structures & Improvements - Iatan	19,056	0	80.1300	0	R-45	15,270
54	753.000	Station Equipment	20,466,668	0	80.1300	0	R-46	16,399,941
55	753.100	Station Equipment - Iatan	310,367	0	80.1300	0	R-47	248,697
56	754.000	Towers & Fixtures	660,796	0	80.1300	0	R-48	529,496
57	755.000	Poles & Fixtures	8,914,377	0	80.1300	0	R-49	7,143,090
58	756.000	Overhead Conductors & Devices	11,719,356	0	80.1300	0	R-50	9,390,720
59		Total	$ 42,820,309	$ 0		$ 0		$ 34,311,914
		Distribution Plant						
60	761.000	Structures & Improvements	$ 2,250,362	$ 0	87.3500	$ 0	R-51	$ 1,965,691
61	762.000	Station Equipment	15,825,414	0	87.3500	0	R-52	13,823,499
62	764.000	Poles, Towers & Fixtures	33,932,984	0	87.3500	0	R-53	29,640,462
63	765.000	Overhead Conductors & Devices	26,944,294	0	87.3500	0	R-54	23,535,841
64	766.000	Underground Conduit	3,529,098	0	87.3500	0	R-55	3,082,667
65	567.000	Underground Conductors & Devices	7,708,209	0	87.3500	0	R-56	6,733,121
66	768.000	Line Transformers	17,917,073	0	87.3500	0	R-57	15,650,563
67	769.000	Services	15,950,430	0	87.3500	0	R-58	13,932,701
68	770.000	Meters	4,920,393	0	87.3500	0	R-59	4,297,963
69	771.000	Installation On Customers' Premises	4,205,624	0	87.3500	0	R-60	3,673,613
70	773.000	Street Lighting & Signal Systems	3,471,337	0	87.3500	0	R-61	3,032,213
71		Total	$ 136,655,218	$ 0		$ 0		$ 119,368,334

Empire District Electric Company
Case: ER-01-299
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	$ 3,338,790	$ 0	83.4600	$ 0	R-62	$ 2,786,554
73	791.000	Office Furniture & Equipment	2,026,016	0	83.4600	0	R-63	1,690,913
74	792.000	Transportation Equipment	4,212,798	0	83.4600	0	R-64	3,516,001
75	793.000	Stores Equipment	178,920	0	83.4600	0	R-65	149,327
76	794.000	Tools, Shop, & Garage Equipment	1,199,615	0	83.4600	0	R-66	1,001,199
77	795.000	Laboratory Equipment	471,223	0	83.4600	0	R-67	393,283
78	796.000	Power Operated Equipment	3,903,718	0	83.4600	0	R-68	3,258,043
79	797.000	Communication Equipment	3,956,491	0	83.4600	0	R-69	3,302,087
80	798.000	Miscellaneous Equipment	57,439	0	83.4600	0	R-70	47,939
81		Total	$ 19,345,010	$ 0		$ 0		$ 16,145,346
82		Total Depreciation Reserve	$ 324,238,077	$ (8,365)		$ 0		$ 270,315,967

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

Adjustments to Depreciation Reserve

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

Empire District Electric Company
Case: ER-01-299
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	$ 4,613,187	35.0435	33.0649	1.9786	0.005421	$ 25,008
2	Fuel - Coal	19,855,809	35.0435	18.9386	16.1049	0.044123	876,098
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	23,361,175	35.0435	12.0071	23.0364	0.063113	1,474,394
7	Federal Income Tax Withheld	3,408,522	35.0435	15.0495	19.9940	0.054778	186,712
8	State Income Tax Withheld	705,466	35.0435	19.5054	15.5381	0.042570	30,032
9	FICA Tax Withheld	1,779,716	35.0435	15.0495	19.9940	0.054778	97,489
10	Medical Care Expense	2,423,534	35.0435	(12.2900)	47.3335	0.129681	314,286
11	Employee 401K	1,439,113	35.0435	15.0495	19.9940	0.054778	78,832
12	Employers 401K	529,019	35.0435	41.6702	(6.6267)	(0.018155)	(9,604)
13	Total Operation and Maintenance Expense	$ 125,395,809					$ 3,032,339
	Taxes						
14	Employers FICA Tax	$ 1,779,716	35.0435	15.0495	19.9940	0.054778	$ 97,489
15	Federal Unemployment Tax	21,391	35.0435	75.1217	(40.0782)	(0.109803)	(2,349)
16	State Unemployment	6,000	35.0435	75.0673	(40.0238)	(0.109654)	(658)
17	Property Taxes	5,464,537	35.0435	207.0403	(171.9968)	(0.471224)	(2,575,021)
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	$ 11,398,111					$ (2,536,799)
21	Total Cash Working Capital Req						$ 495,540

Empire District Electric Company
Case: ER-01-299
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	$ (3,311,182)	S-1	$ 203,852,432
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		$ (3,311,182)		$ 213,310,612
		Operation & Maintenance Expense						
7	500.000	Prod Oper Supr & Engineering	$ 982,595	$ (15,852)	82.1900	$ 0	S-6	$ 794,566
8	501.000	Production Fuel Expense	26,924,224	(1,940,913)	81.8400	0	S-7	20,446,342
9	502.000	Production Purchased Power	1,377,719	(1,701)	80.1300	0	S-8	1,102,603
10	505.000	Production Electric Expesne	933,869	20,128	80.1300	0	S-9	764,438
11	506.000	Prod Miscl Steam Power Expense	570,561	(1,545)	80.1300	0	S-10	455,953
12	507.000	Production - Rents	40,808	(4,286)	80.1300	0	S-11	29,265
13	510.000	Prod - Maint Supr & Eng	388,452	(32,735)	80.1300	0	S-12	285,036
14	511.000	Production Maint of Structures	498,802	(26,221)	80.1300	0	S-13	378,679
15	512.000	Production Boiler Maintenance	3,703,583	(372,934)	80.1300	0	S-14	2,668,849
16	513.000	Production Maint of Electric Plant	1,974,443	(171,753)	80.1300	0	S-15	1,444,495
17	514.000	Prod Maint of Miscl Steam Plant	241,202	(4,854)	80.1300	0	S-16	189,386
18	535.000	Prod Hydraulic Pwr Oper Suprv & Eng	39,705	22	80.1300	0	S-17	31,833
19	536.000	Production Water for Power Hydro	45,759	0	80.1300	0	S-18	36,667
20	537.000	Production Other Hydraulic Expense	11,268	0	80.1300	0	S-19	9,029
21	538.000	Prod Hydraulic Electric Expense	33,167	17	80.1300	0	S-20	26,590
22	539.000	Prod Miscl Hydraulic Generation Exp	109,407	40	80.1300	0	S-21	87,700
23	540.000	Production Hydraulic Rent Expense	190	0	80.1300	0		152
24	541.000	Prod Hydraulic Maint Suprv & Eng	40,927	23	80.1300	0	S-22	32,813
25	542.000	Prod Hydraulic Maint of Structures	36,517	17	80.1300	0	S-23	29,275
26	543.000	Prod Maint Reservoirs, Dam & Wtrwy	45,741	23	80.1300	0	S-24	36,671
27	544.000	Prod Hydraulic Maint of Elect Plant	13,248	7	80.1300	0	S-25	10,621
28	545.000	Prod Maint of Miscl Hydraulic Plant	31,627	17	80.1300	0	S-26	25,356
29	546.000	Prod Combustion Turb Oper Suprv Eng	57,380	29	80.1300	0	S-27	46,002
30	547.000	Production Combustion Turbine Fuel	21,975,423	(1,584,186)	81.8400	0	S-28	16,688,188
31	548.000	Prod Comb Turb Generation Exp	171,027	100	80.1300	0	S-29	137,124
32	549.000	Prod Miscl Power Generation Exp	89,296	20	80.1300	0	S-30	71,569
33	550.000	Prod Combustion Turbine Rents Exp	3,743	0	80.1300	0	S-31	2,999
34	551.000	Prod Combust Turb Maint Suprv & Eng	55,338	30	80.1300	0	S-32	44,366
35	552.000	Prod Comb Turb Maint of Structures	1,317	1	80.1300	0	S-33	1,056
36	553.000	Prod Maint of Gen & Eectric Plant	403,397	70	80.1300	0	S-34	323,298

Empire District Electric Company
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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	34	80.1300	0	S-35	113,705
38	555.000	Purchased Power	65,238,096	(2,837,758)	80.1300	0	S-36	50,001,391
39	556.000	Oth Pwr Supply Syst Contr Load Disp	525,862	248	80.1300	0	S-37	421,572
40	557.000	Purch Power Other Power Supply Exp	290,326	10,807	86.8800	0	S-38	261,624
41	560.000	Transmission Oper Suprv & Engineer	152,170	139	80.1300	0	S-39	122,045
42	561.000	Transmission Load Dispatching	398,379	203	80.1300	0	S-40	319,384
43	562.000	Transmission Station Expense	169,998	89	80.1300	0	S-41	136,291
44	563.000	Transmission Overhead Line Expense	82,172	30	80.1300	0	S-42	65,868
45	565.000	Transmission Electricity by Others	1,121,191	0	80.1300	0	S-43	898,410
46	567.000	Transmission Rents	47,897	0	80.1300	0	S-44	38,380
47	568.000	Trans & Distr Engineer Maint Suprv	62,168	29	80.1300	0	S-45	49,838
48	569.000	Transmission Maint of Structures	12,435	3	80.1300	0	S-46	9,967
49	570.000	Transmission Maint of Station Equip	456,027	(7,895)	80.1300	0	S-47	359,088
50	571.000	Transmission Maint of Overhead Line	540,066	29	80.1300	0	S-48	432,778
51	580.000	Distribution Oper Suprv & Engineer	377,204	(47)	87.3500	0	S-49	329,447
52	582.000	Distribution Substation Operations	422,691	169	87.3500	0	S-50	369,368
53	583.000	Distributioon Overhead Line Expense	1,675,409	(12,188)	87.3500	0	S-51	1,452,824
54	584.000	Distribution Underground Line Exp	412,473	83	87.3500	0	S-52	360,368
55	585.000	Distr Street Light Signal Sys Exp	82,029	24	87.3500	0	S-53	71,673
56	586.000	Distribution Meter Expense	1,611,011	743	87.3500	0	S-54	1,407,867
57	587.000	Distribution Cust Installation Exp	198,846	53	87.3500	0	S-55	173,738
58	588.000	Distribution Miscellaneous Expense	476,105	(846)	87.3500	0	S-56	415,139
59	589.000	Distribution Rents Expense	3,486	0	87.3500	0	S-57	3,045
60	590.000	Distribution Maint Suprv & Engineer	192,438	99	87.3500	0	S-58	168,181
61	591.000	Distribution Maint of Structures	44,803	0	87.3500	0	S-59	39,135
62	592.000	Distribution Maint of Station Equip	472,709	159	87.3500	0	S-60	413,050
63	593.000	Distribution Maint of Overhead Line	3,613,789	102	87.3500	0	S-61	3,156,734
64	594.000	Distrib Maint of Underground Lines	544,745	185	87.3500	0	S-62	475,996
65	595.000	Distr Maint of Line Transformers	103,888	49	87.3500	0	S-63	90,789
66	596.000	Distr Maint of St Light Sig Sys Exp	226,178	67	87.3500	0	S-64	197,625
67	597.000	Distribution Maintenance of Meters	196,619	103	87.3500	0	S-65	171,837
68	598.000	Distr Maint of Miscellaneous Plant	85,043	27	87.3500	0	S-66	74,309
69	901.000	Customer Accounts Supervision	429,865	(2,024)	86.8800	0	S-67	371,708
70	902.000	Customer Accounts Read Meters	1,020,057	512	86.8800	0	S-68	886,670
71	903.000	Customer Accounts Records & Collect	3,279,952	19,229	86.8800	0	S-69	2,866,328
72	904.000	Customer Accounts Uncollectible Acc	1,307,547	(697,654)	86.8800	0	S-70	529,875
73	905.000	Customer Accounts Miscellaneous Exp	248,982	19	86.8800	307,359	S-71	523,691
74	907.000	Customer Service Supervision	329,980	(1,286)	86.8800	0	S-72	285,569
75	908.000	Customer Service Assistance Expense	350,272	(3,680)	86.8800	0	S-73	301,119
76	909.000	Cust Serv Inform & Instruct Adv Exp	100,407	(76,517)	86.8800	0	S-74	20,756
77	910.000	Customer Serv & Public Infor Clear	6,745	0	86.8800	0	S-75	5,860

Empire District Electric Company
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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	(18,075)	84.0500	0	S-76	262,233
79	912.000	Demonstration & Selling Expense	359,253	(11,946)	84.0500	0	S-77	291,912
80	916.000	Miscellaneous Sales Expense	19,333	(7,073)	84.0500	0	S-78	10,305
81	920.000	Administrative & General Salaries	4,273,195	5,352	82.0200	0	S-79	3,509,264
82	921.000	Admin & Gen. Office Supply Expense	1,426,543	(332,069)	82.0200	0	S-80	897,688
83	922.000	Admin & Gen. Exp Tranfer - Credit	(613,031)	0	82.0200	0	S-81	(502,808)
84	923.000	Admin & Gen Outside Services Empl	1,255,715	(548,439)	82.0200	0	S-82	580,108
85	924.000	Property Insurance	1,246,716	160,944	82.0200	0	S-83	1,154,563
86	925.000	Injuries & Damages Insurance Exp	709,967	(576,430)	82.0200	0	S-84	109,527
87	926.000	Employee Pensions & Benefits	2,081,748	1,051,265	82.0200	0	S-85	2,569,697
88	927.000	Franchise Requirements	0	0	100.0000	0	S-86	0
89	928.000	Regulatory Commission Expense	609,574	0	85.3300	40,858	S-87	561,007
90	929.000	Duplicate Charges Credit	(132,988)	0	82.0200	0	S-88	(109,077)
91	930.000	Admin & General Miscellaneous Exp	1,420,364	(56,231)	82.0200	0	S-89	1,118,862
92	931.000	Admin & General Rents Expense	64,101	1,736	82.0200	0	S-90	54,000
93	935.000	Admin & Gen Maint of General Plant	355,664	3,474	82.0200	0	S-91	294,565
94		Total	$ 161,258,888	$ (8,070,589)		$ 348,217		$ 125,395,809
		Depreciation Expense						
95	403.000	Depreciation Expense	$ 26,999,957	$ 0	83.4657	$ (4,285,869)	S-92	$ 18,249,834
96		Depreciation Expense - Other	0	0	83.4657	(1,353,713)	S-93	(1,353,713)
97		Total	$ 26,999,957	$ 0		$ (5,639,582)		$ 16,896,121
		Other Operating Expenses						
98		Net Cost of Removal/Salvage	$ 1,271,713	$ 0	83.7722	$ 0		$ 1,065,342
99	404.000	Amortization Expense	637,530	0	84.4400	0	S-94	538,330
100	408.000	Taxes Other Than Income Taxes	13,031,630	(33,234)	86.0800	(4,126,467)	S-95	7,062,552
101		Total	$ 14,940,873	$ (33,234)		$ (4,126,467)		$ 8,666,224
102		Total Operating Expenses	$ 203,199,718	$ (8,103,823)		$ (9,417,832)		$ 150,958,154
103		Net Income Before Taxes	$ 24,011,136	$ 8,103,823		$ 6,106,650		$ 62,352,458

Empire District Electric Company
Case: ER-01-299
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	88.7800	$ 3,645,634	S-96	$ 12,569,897
105		Total	$ 10,052,110	$ 0		$ 3,645,634		$ 12,569,897
		Deferred Income Taxes						
106	410.000	Deferred Tax Depreciation - Excess	$ 3,686,470	$ 0	100.0000	$ (884,530)	S-97	$ 2,801,940
107		Defered Tax Depr. Excess - Adjusted	884,530	0	100.0000	0		884,530
108	411.000	Amortization of Deferred Income Tax	(402,390)	0	100.0000	0	S-98	(402,390)
109	411.411	Amortization of Deferred ITC	(482,140)	0	100.0000	0	S-99	(482,140)
110		Total	$ 3,686,470	$ 0		$ (884,530)		$ 2,801,940
111		Total Income Taxes	$ 13,738,580	$ 0		$ 2,761,104		$ 15,371,837
112		Net Operating Income	$ 10,272,556	$ 8,103,823		$ 3,345,546		$ 46,980,621

Empire District Electric Company
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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Revenues from System Sales	S-1		$ (3,311,182)
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 rvenues to reflect reduced load for ICI. (Boltz)			$ (214,207)
3.	To adjust test year revenues to reflect Staff's normalization of weather. (Boltz)			$ (1,703,672)
4.	To ajust test year revenues to reflect the annualization of other rate revenues. (Boltz)			$ 13,068
5.	To adjust test year revenues to reflect the elimination of franchise taxes included in the per book revenue. (Boltz)			$ (4,126,467)
	Prod Oper Supr & Engineering	S-6	$ (15,852)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 468	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (16,320)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Production Fuel Expense	S-7	$ (1,940,913)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 27	
2.	To adjust test year expense to reflect Staff's annualization of fuel expense. (Harris)		$ (1,940,940)	
	Production Purchased Power	S-8	$ (1,701)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 620	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (2,321)	
	Production Electric Expesne	S-9	$ 20,128	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 346	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 19,782	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Miscl Steam Power Expense	S-10	$ (1,545)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 94	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 496	
3.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)		$ (2,135)	
	Production - Rents	S-11	$ (4,286)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 188	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (4,474)	
	Prod - Maint Supr & Eng	S-12	$ (32,735)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 164	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (32,899)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Production Maint of Structures	S-13	$ (26,221)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 139	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (26,360)	
	Production Boiler Maintenance	S-14	$ (372,934)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 616	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (373,550)	
	Production Maint of Electric Plant	S-15	$ (171,753)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 206	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (171,959)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Maint of Miscl Steam Plant	S-16	$ (4,854)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 98	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (4,952)	
	Prod Hydraulic Pwr Oper Suprv & Eng	S-17	$ 22	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 22	
	Production Other Hydraulic Expense	S-19		
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)			
	Prod Hydraulic Electric Expense	S-20	$ 17	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 17	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Miscl Hydraulic Generation Exp	S-21	$ 40	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 40	
	Prod Hydraulic Maint Suprv & Eng	S-22	$ 23	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 23	
	Prod Hydraulic Maint of Structures	S-23	$ 17	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 17	
	Prod Maint Reservoirs, Dam & Wtrwy	S-24	$ 23	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 23	
	Prod Hydraulic Maint of Elect Plant	S-25	$ 7	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 7	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Maint of Miscl Hydraulic Plant	S-26	$ 17	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 17	
	Prod Combustion Turb Oper Suprv Eng	S-27	$ 29	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 29	
	Production Combustion Turbine Fuel	S-28	$ (1,584,186)	
1.	To adjust test year expense to reflect Staff's annualization of payroll. (Fischer)			
2.	To adjust test year expense to reflect Staff's annualization of fuel expense. (Harris)		$ (1,584,186)	
	Prod Comb Turb Generation Exp	S-29	$ 100	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 100	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Prod Miscl Power Generation Exp	S-30	$ 20	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 20	
	Prod Combust Turb Maint Suprv & Eng	S-32	$ 30	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 30	
	Prod Comb Turb Maint of Structures	S-33	$ 1	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 1	
	Prod Maint of Gen & Eectric Plant	S-34	$ 70	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 70	
	Prod Maint Misl Other Gen Power Plt	S-35	$ 34	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 34	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Purchased Power	S-36	$ (2,837,758)	
1.	To adjust test year expense to reflect Staff's annualization of purchased power energy costs. (Harris)		$ (6,429,058)	
2.	To adjust test year expense to reflect Staff's annualization of purchased power demand costs. (Harris)		$ 3,591,300	
	Oth Pwr Supply Syst Contr Load Disp	S-37	$ 248	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 248	
	Purch Power Other Power Supply Exp	S-38	$ 10,807	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 27	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 10,780	
	Transmission Oper Suprv & Engineer	S-39	$ 139	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 57	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 82	
	Transmission Load Dispatching	S-40	$ 203	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 203	
	Transmission Station Expense	S-41	$ 89	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 76	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 13	
	Transmission Overhead Line Expense	S-42	$ 30	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 30	
	Trans & Distr Engineer Maint Suprv	S-45	$ 29	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 29	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Transmission Maint of Structures	S-46	$ 3	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 3	
	Transmission Maint of Station Equip	S-47	$ (7,895)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 143	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (8,038)	
	Transmission Maint of Overhead Line	S-48	$ 29	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 29	
	Distribution Oper Suprv & Engineer	S-49	$ (47)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 185	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (232)	

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Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Distribution Substation Operations	S-50	$	169	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	169	
	Distributioon Overhead Line Expense	S-51	$	(12,188)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	735	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$	35	
3.	To adjust test year expense to reflects Staff's disallowance of costs associated with meals. (Fischer)		$	(12,958)	
	Distribution Underground Line Exp	S-52	$	83	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	83	
	Distr Street Light Signal Sys Exp	S-53	$	24	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	24	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment		Mo Juris Adjustment
	Distribution Meter Expense	S-54	$	743	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	743	
	Distribution Cust Installation Exp	S-55	$	53	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	53	
	Distribution Miscellaneous Expense	S-56	$	(846)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	42	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$	38	
3.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)		$	(926)	
	Distribution Maint Suprv & Engineer	S-58	$	99	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	99	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distribution Maint of Structures	S-59		
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)			
	Distribution Maint of Station Equip	S-60	$ 159	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 159	
	Distribution Maint of Overhead Line	S-61	$ 102	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 629	
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	$ 185	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 185	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Distr Maint of Line Transformers	S-63	$ 49	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 49	
	Distr Maint of St Light Sig Sys Exp	S-64	$ 67	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 67	
	Distribution Maintenance of Meters	S-65	$ 103	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 103	
	Distr Maint of Miscellaneous Plant	S-66	$ 27	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 27	
	Customer Accounts Supervision	S-67	$ (2,024)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 178	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
2.	To adjust test year expense to reflect Staff's elimination of certian dues charged to expense. (McMellen)		$ (435)	
3.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)		$ (1,767)	
	Customer Accounts Read Meters	S-68	$ 512	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 512	
	Customer Accounts Records & Collect	S-69	$ 19,229	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 1,071	
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)	
	Customer Accounts Uncollectible Acc	S-70	$ (697,654)	
1.	To adjust test year epense to reflect Staff's annualization of Bad Debt Write-offs. (Williams)		$ (697,654)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Customer Accounts Miscellaneous Exp	S-71	$ 19	$ 307,359
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 19	
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
	Customer Service Supervision	S-72	$ (1,286)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 155	
2.	To adjust test year expense to reflect Staff's elimination of certian dues charged to expense. (McMellen)		$ (25)	
3.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)		$ (1,416)	
	Customer Service Assistance Expense	S-73	$ (3,680)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 169	
2.	To adjust test year expense to reflect Staff's elimination of certian dues charged to expense. (McMellen)		$ (350)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
3.	To adjust test year expense to reflect Staff's elimination of expense associated with certain promotional giveaways. (McMellen)		$ (2,997)	
4.	To adjust test year expense to reflect Staff's disallowance of costs associated with meals. (Fischer)		$ (502)	
	Cust Serv Inform & Instruct Adv Exp	S-74	$ (76,517)	
1.	To adjust test year expense to reflect Staff's disallowance of certain advertising expenses. (McMellen)		$ (76,017)	
2.	To adjust test year expense to reflect Staff's elimination of certian donations. (McMellen)		$ (500)	
	Sales Supervision Expense	S-76	$ (18,075)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 141	
2.	To adjust test year expense to reflect Staff's elimination of certian dues charged to expense. (McMellen)		$ (85)	
3.	To adjust test year expense to reflect Staff's elimination of expense associated with certain promotional giveaways. (McMellen)		$ (18,131)	

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Adjustments to Income Statement

Adj No	Description			Total Co Adjustment	Mo Juris Adjustment
	Demonstration & Selling Expense	S-77	$	(11,946)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$	159	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$	(935)	
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 annualized level. (Fischer)				
2.	To adjust test year expense to reflect Staff's elimination of expense associated with certain promotional giveaways. (McMellen)		$	(7,073)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Administrative & General Salaries	S-79	$ 5,352	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 920	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 4,432	
	Admin & Gen. Office Supply Expense	S-80	$ (332,069)	
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)		$ 9,182	
3.	To adjust test year expense to reflect Staff's elimination of certian donations. (McMellen)		$ (7,615)	
4.	To adjust test year expense to reflect Staff's elimination of certian 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)	

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Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
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	$ (548,439)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)			
2.	To adjust test year expense to reflect Staff' disallowance of certain outside services costs which includes merger related costs. (Fischer)		$ (548,439)	
	Property Insurance	S-83	$ 160,944	
1.	To adjust test year expense to reflect STaff's annualization of property insurance. (Boltz)		$ 160,944	
	Injuries & Damages Insurance Exp	S-84	$ (576,430)	
1.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ (248)	
2.	To adjust test year expense to reflect Staff's annualization of Injuries and damages. (Williams)		$ (576,182)	

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Twelve Months Ended December 31, 2000

Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Employee Pensions & Benefits	S-85	$ 1,051,265	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 54	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 27,134	
3.	To adjust test year 401K expense to reflect Staff's annualization of payroll. (Fischer)		$ (4,348)	
4.	To adjusttest 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)		$ 2,122,126	
7.	To adjust test year OPEB's expense to reflect a 5-year average of the unrecognized gain/loss over 5-years. (Fischer)		$ (1,303,494)	
8.	To adjust test year Retiree health care expense to reflect an accrual amount. (Fischer)		$ 200,447	
9.	To adjust test year expense to reflect Staff's annualized employee medical costs. (Fischer)		$ 184,603	

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Adjustments to Income Statement

Adj No	Description	Total Co Adjustment	Mo Juris Adjustment
10.	To adjust test year expense to reflect Staff's annualization of costs other than FASB 87, 106 and 401(K). (Fischer)	$ 7,413	
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		$ 40,858
1.	To adjust test year expense to reflect Staff's annualization of the PSC assessment for the 2001 fiscal year. (McMellen)		$ 15,049
2.	To adjust test year expense to reflect Staff's annualization of rate case expense. (McMellen)		$ 25,809
	Admin & General Miscellaneous Exp S-89	$ (56,231)	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)	$ 3	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)	$ 176	
3.	To adjusttest 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 certian donations. (McMellen)	$ (600)	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
5.	To adjust test year expense to reflect Staff's elimination of certian 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	$ 1,736	
1.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 1,736	
	Admin & Gen Maint of General Plant	S-91	$ 3,474	
1.	To adjust test year payroll expense to reflect Staff's annualized level. (Fischer)		$ 98	
2.	To adjust test year expenses associated with the Iatan plant to reflect a 3-year average of costs. (Williams)		$ 3,376	
	Depreciation Expense	S-92		$ (4,285,869)
1.	To ajust test year depreciation expense to reflect Staff's annualization of plant and depreciation rates. (McMellen)			$ (4,285,869)

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Depreciation Expense - Other	S-93		$ (1,353,713)
1.	To eliminate depreciation charged to clearing accounts form 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	$ (33,234)	$ (4,126,467)
1.	To adjust test year expense related to FICA Taxes to reflect Staff's annualization of payroll. (Fischer)		$ (47,607)	
2.	To adjust test year FUTA exppense to reflect the Staff's annualization of payroll. (Fischer)		$ (9,171)	
3.	To adjust test year SUTA Taxes to reflect Staff's annualization of payroll. (Fischer)		$ (2,215)	
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)		$ 25,759	

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Adjustments to Income Statement

Adj No	Description		Total Co Adjustment	Mo Juris Adjustment
	Current Income Taxes	S-96		$ 3,645,634
1.	To adjust current income taxes consistent with adjusted net operating income before taxes. (Featherstone)			$ 3,645,634

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Income Tax

Line		Test Year	8.13% Return	8.33% Return	8.52% Return
	(A)	(B)	(C)	(D)	(E)
1	Net Income Before Taxes (Sch 9)	$ 62,352,458	$ 42,832,051	$ 44,231,601	$ 45,567,059
	Add to Net Income Before Taxes				
2	Book Depreciation Expense	$ 16,896,121	$ 16,896,121	$ 16,896,121	$ 16,896,121
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	$ 17,964,910	$ 17,964,910	$ 17,964,910	$ 17,964,910
	Subtr from Net Income Before Taxes				
6	Interest Expense 4.7400 %	$ 20,436,091	$ 20,436,091	$ 20,436,091	$ 20,436,091
7	Tax Depreciation - Straight Line	17,534,441	17,534,441	17,534,441	17,534,441
8	Tax Depreciation - Excess	9,603,032	9,603,032	9,603,032	9,603,032
9	Preferred Stock Dividends	0	0	0	0
10	Total	$ 47,573,564	$ 47,573,564	$ 47,573,564	$ 47,573,564
11	Net Taxable Income	$ 32,743,804	$ 13,223,397	$ 14,622,947	$ 15,958,405
	Provision for Federal Income Tax				
12	Net Taxable Income	$ 32,743,804	$ 13,223,397	$ 14,622,947	$ 15,958,405
13	Deduct Missouri Income Tax 100.0 %	$ 1,707,023	$ 692,531	$ 765,493	$ 834,997
14	Deduct City Income Tax	0	0	0	0
15	Federal Taxable Income	31,036,781	12,530,866	13,857,454	15,123,408
16	Total Federal Tax	$ 10,862,874	$ 4,285,803	$ 4,750,109	$ 5,196,895
	Provision for Missouri Income Tax				
17	Net Taxable Income	$ 32,743,804	$ 13,223,397	$ 14,622,947	$ 15,958,405
18	Deduct Federal Income Tax 50.0 %	$ 5,431,437	$ 2,142,902	$ 2,375,055	$ 2,598,448
19	Deduct City Income Tax	0	0	0	0
20	Missouri Taxable Income	27,312,367	11,080,496	12,247,893	13,359,958
21	Total Missouri Tax	$ 1,707,023	$ 692,531	$ 765,493	$ 834,997

Empire District Electric Company
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Twelve Months Ended December 31, 2000

Income Tax

Line		Test Year	8.13% Return	8.33% Return	8.52% Return
	(A)	(B)	(C)	(D)	(E)
	Provision for City Income Tax				
22	Net Taxable Income	$ 32,743,804	$ 13,223,397	$ 14,622,947	$ 15,958,405
23	Deduct Federal Income Tax	$ 10,862,874	$ 4,285,803	$ 4,750,109	$ 5,196,895
24	Deduct Missouri Income Tax	1,707,023	692,531	765,493	834,997
25	City Taxable Income	20,173,907	8,245,063	9,107,345	9,926,513
26	Total City Tax	$ 0	$ 0	$ 0	$ 0
	Summary of Provision for Income Tax				
27	Federal Income Tax	$ 10,862,874	$ 4,285,803	$ 4,750,109	$ 5,196,895
28	Missouri Income Tax	1,707,023	692,531	765,493	834,997
29	City Income Tax	0	0	0	0
30	Total	$ 12,569,897	$ 4,978,334	$ 5,515,602	$ 6,031,892
	Deferred Income Taxes				
31	Deferred Investment Tax Credit	$ 0	$ 0	$ 0	$ 0
32	Deferred Income Taxes	3,686,470	3,686,470	3,686,470	3,686,470
33	Amort. of Deferred Tax Depreciation	(402,390)	(402,390)	(402,390)	(402,390)
34	Amortization of Deferred ITC	(482,140)	(482,140)	(482,140)	(482,140)
35	Total	$ 2,801,940	$ 2,801,940	$ 2,801,940	$ 2,801,940
36	Total Income Tax	$ 15,371,837	$ 7,780,274	$ 8,317,542	$ 8,833,832