

**EMPIRE DISTRICT ELECTRIC COMPANY (ER-2002-424)
DEPRECIATION DETERMINATION SPREADSHEET**

ACCOUNT NUMBER	ACCOUNT	PLANT IN SERVICE ORIGINAL COST DECEMBER 31, 2001	ORDERED			STAFF'S PROPOSAL		ORDERED ANNUAL ACCRUAL	STAFF'S INCREASE (DECREASE) ANNUAL ACCRUAL	STAFF'S ANNUAL ACCRUAL	ACTUAL ACCRUED RESERVE DECEMBER 31, 01	THEORETICAL RESERVE DECEMBER 31, 2001	ACTUAL RESERVE MINUS THEORETICAL RESERVE
			LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	DEP RATE (%)						
RIVERTON - STEAM PRODUCTION													
311.00	STRUCTURES & IMPROVEMENTS	8,428,277	95.0	0.0	1.05%	95.0	1.05%	88,497	0	88,497	3,151,834		
312.00	BOILER PLANT EQUIPMENT	20,717,090	54.0	0.0	1.85%	54.0	1.85%	383,266	0	383,266	15,636,060		
314.00	TURBOGENERATOR UNITS	6,515,920	63.0	0.0	1.59%	63.0	1.59%	103,603	0	103,603	5,538,794		
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,275,048	56.0	0.0	1.79%	56.0	0.00%	22,823	(22,823)	0	1,382,262		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,144,047	51.0	0.0	1.96%	51.0	1.96%	22,423	0	22,423	585,465		
Total Riverton		38,080,382						620,613	(22,823)	597,790	26,294,415		
ASBURY- STEAM PRODUCTION													
311.00	STRUCTURES & IMPROVEMENTS	9,077,732	95.0	0.0	1.05%	95.0	1.05%	95,316	0	95,316	3,045,142		
312.00	BOILER PLANT EQUIPMENT	64,755,965	54.0	0.0	1.85%	54.0	1.85%	1,197,985	0	1,197,985	17,545,890		
312.00	UNIT TRAIN	5,580,296	15.0	0.0	6.67%	15.0	6.67%	372,206	0	372,206	3,630,648		
314.00	TURBOGENERATOR UNITS	20,759,346	63.0	0.0	1.59%	63.0	1.59%	330,074	0	330,074	8,258,903		
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,327,937	56.0	0.0	1.79%	56.0	1.79%	41,670	0	41,670	1,475,204		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,624,557	51.0	0.0	1.96%	51.0	1.96%	31,841	0	31,841	761,711		
Total Asbury		104,125,833						2,069,092	0	2,069,092	34,717,498		
IATAN - STEAM PRODUCTION													
311.00	STRUCTURES & IMPROVEMENTS	3,922,210	95.0	0.0	1.05%	95.0	1.05%	41,183	0	41,183	2,129,105		
312.00	UNIT TRAIN	8,365	0.0	0.0	0.00%	0.0	0.00%	0	0	0	8,365		
312.00	BOILER PLANT EQUIPMENT	28,531,164	54.0	0.0	1.85%	54.0	1.85%	527,827	0	527,827	22,309,561		
314.00	TURBOGENERATOR UNITS	8,230,947	63.0	0.0	1.59%	63.0	1.59%	130,872	0	130,872	4,686,492		
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,571,954	56.0	0.0	1.79%	56.0	1.79%	63,938	0	63,938	2,179,542		
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	801,377	51.0	0.0	1.96%	51.0	1.96%	15,707	0	15,707	319,571		
Total Iatan		45,066,017						779,527	0	779,527	31,632,636		
OZARK BEACH - HYDRO													

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			LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	DEP RATE (%)						
331.00	STRUCTURES & IMPROVEMENTS	503,584	61.0	0.0	1.64%	61.0	1.64%	8,259	0	8,259	201,266		
332.00	RESERVOIRS, DAMS, & GATEWAYS	1,422,792	60.0	0.0	1.67%	60.0	1.67%	23,761	0	23,761	1,258,376		
333.00	WATER WHEEL, TURBINE & GENERATOR	353,036	68.0	0.0	1.47%	68.0	1.47%	5,190	0	5,190	417,575		
334.00	ACCESSORY ELECTRIC EQUIPMENT	887,222	70.0	0.0	1.43%	70.0	1.43%	12,687	0	12,687	208,244		
335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	322,968	41.0	0.0	2.44%	41.0	2.44%	7,880	0	7,880	115,522		
Total Ozark Beach		3,489,602						57,777	0	57,777	2,200,983		
RIVERTON - COMBUSTION TURBINE													
341.00	STRUCTURES & IMPROVEMENTS	193,357	55.0	0.0	1.82%	55.0	1.82%	3,519	0	3,519	107,506		
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES	87,123	26.0	0.0	3.85%	26.0	3.85%	3,354	0	3,354	46,328		
343.00	PRIME MOVERS	10,147,180	52.0	0.0	1.92%	52.0	1.92%	194,826	0	194,826	4,581,197		
344.00	GENERATORS	926,850	55.0	0.0	1.82%	55.0	1.82%	16,869	0	16,869	523,611		
345.00	ASSESSORY ELECTRIC EQUIPMENT	288,226	28.0	0.0	3.57%	28.0	3.57%	10,290	0	10,290	155,874		
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	83,907	25.0	0.0	4.00%	25.0	4.00%	3,356	0	3,356	52,942		
Total Riverton C.T.		11,726,643						232,214	0	232,214	5,467,458		
ENERGY CENTER - COMBUSTION TURBINE													
341.00	STRUCTURES & IMPROVEMENTS	1,890,751	55.0	0.0	1.82%	55.0	1.82%	34,412	0	34,412	1,407,904		
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES	1,165,473	26.0	0.0	3.85%	26.0	3.85%	44,871	0	44,871	1,401,338		
343.00	PRIME MOVERS	26,006,251	52.0	0.0	1.92%	52.0	1.92%	499,320	0	499,320	12,932,715		
344.00	GENERATORS	4,160,383	55.0	0.0	1.82%	55.0	1.82%	75,719	0	75,719	3,070,058		
345.00	ACCESSORY ELECTRIC EQUIPMENT	364,499	28.0	0.0	3.57%	28.0	3.57%	13,013	0	13,013	343,773		
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	1,173,381	25.0	0.0	4.00%	25.0	4.00%	46,935	0	46,935	846,496		
Total Energy Center C.T.		34,760,738						714,269	0	714,269	20,002,284		
STATE LINE - COMBUSTION TURBINE													
341.00	STRUCTURES & IMPROVEMENTS	4,130,748	55.0	0.0	1.82%	55.0	1.82%	75,180	0	75,180	696,656		

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			LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	DEP RATE (%)						
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES	3,380,804	26.0	0.0	3.85%	26.0	3.85%	130,161	0	130,161	404,700		
343.00	PRIME MOVERS	40,781,196	52.0	0.0	1.92%	52.0	1.92%	782,999	0	782,999	6,312,936		
344.00	GENERATORS	11,268,284	55.0	0.0	1.82%	55.0	1.82%	205,083	0	205,083	1,999,051		
345.00	ACCESSORY ELECTRIC EQUIPMENT	3,710,093	28.0	0.0	3.57%	28.0	3.57%	132,450	0	132,450	192,559		
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	123,436	25.0	0.0	4.00%	25.0	4.00%	4,937	0	4,937	149,265		
Total State Line C.T		63,394,561						1,330,810	0	1,330,810	9,755,167		
TRANSMISSION													
352.00	STRUCTURES & IMPROVEMENTS	2,335,614	73.0	0.0	1.37%	73.0	1.37%	31,998	0	31,998	771,187	442,480	328,707
353.00	STATION EQUIPMENT	70,995,589	45.7	0.0	2.19%	45.7	2.19%	1,554,803	0	1,554,803	22,044,216	18,202,901	3,841,315
354.00	TOWERS & FIXTURES	777,079	77.0	0.0	1.30%	77.0	1.30%	10,102	0	10,102	672,582	394,270	278,312
355.00	POLES & FIXTURES	26,576,571	54.0	0.0	1.85%	54.0	1.85%	491,667	0	491,667	9,565,313	5,710,858	3,854,455
356.00	OVERHEAD CONDUCTOR & DEVICES	43,206,430	70.0	0.0	1.43%	70.0	1.43%	617,852	0	617,852	12,634,771	7,737,694	4,897,077
Total Transmission		143,891,283						2,706,422	0	2,706,422	45,688,069	32,488,203	13,199,866
DISTRIBUTION													
361.00	STRUCTURES & IMPROVEMENTS	8,891,447	50.0	0.0	1.98%	50.5	1.98%	176,051	0	176,051	2,443,787	2,250,794	192,993
362.00	STATION EQUIPMENT	51,292,343	40.9	0.0	2.44%	40.9	2.44%	1,251,533	0	1,251,533	17,226,556	11,690,239	5,536,317
364.00	POLES, TOWERS & FIXTURES	82,533,378	41.1	0.0	2.43%	41.1	2.43%	2,005,561	0	2,005,561	36,608,289	25,169,257	11,439,032
365.00	OVERHEAD CONDUCTORS & DEVICES	93,065,846	47.7	0.0	2.10%	47.7	2.10%	1,954,383	0	1,954,383	29,180,180	23,226,985	5,953,195
366.00	UNDERGROUND CONDUIT	14,402,281	33.7	0.0	2.97%	33.7	2.97%	427,748	0	427,748	4,045,396	3,160,805	884,591
367.00	UNDERGROUND CONDUIT & DEVICES	30,014,813	27.7	0.0	3.61%	27.7	3.61%	1,083,535	0	1,083,535	8,737,413	8,255,059	482,354
368.00	LINE TRANSFORMERS	60,024,991	39.9	0.0	2.51%	39.9	2.51%	1,506,627	0	1,506,627	18,661,251	17,083,347	1,577,904
369.00	SERVICES	40,225,683	33.0	0.0	3.03%	33.0	3.03%	1,218,838	0	1,218,838	17,377,604	13,034,404	4,343,200
370.00	METERS	13,330,944	38.7	0.0	2.58%	38.7	2.58%	343,938	0	343,938	5,017,012	4,263,086	753,926
371.00	INSTALLATION ON CUSTOMER PREMISES	11,141,221	19.4	0.0	5.15%	19.4	5.15%	573,773	0	573,773	4,694,288	4,108,609	585,679
373.00	STREET LIGHTING & SIGNAL SYSTEMS	9,251,902	42.4	0.0	2.36%	42.4	2.36%	218,345	0	218,345	3,638,418	1,772,337	1,866,081
Total Distribution		414,174,849						10,760,332	0	10,760,332	147,630,194	114,014,922	33,615,272
GENERAL													
390.00	STRUCTURES & IMPROVEMENTS	9,396,301	23.4	0.0	4.27%	23.4	4.27%	401,222	0	401,222	3,764,832	5,253,848	(1,489,016)

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			LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	DEP RATE (%)						
391.10	OFFICE FURNITURE & EQUIPMENT	4,394,291	20.8	0.0	4.81%	20.8	4.81%	211,365	0	211,365	2,224,994	2,446,337	(221,343)
391.20	COMPUTER EQUIPMENT	3,755,683	7.0	0.0	14.29%	7.0	14.29%	536,687	0	536,687	0		0
392.00	TRANSPORTATION EQUIPMENT	6,061,358	10.5	0.0	9.52%	10.5	9.52%	577,041	0	577,041	4,339,846	4,258,693	81,153
393.00	STORES EQUIPMENT	335,977	25.3	0.0	3.95%	25.3	3.95%	13,271	0	13,271	194,206	154,440	39,766
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	2,549,865	40.0	0.0	2.50%	40.0	2.50%	63,747	0	63,747	1,282,693	430,414	852,279
395.00	LABORATORY EQUIPMENT	873,206	37.6	0.0	2.66%	37.6	2.66%	23,227	0	23,227	496,924	308,496	188,428
396.00	POWER OPERATED EQUIPMENT	10,249,771	15.0	0.0	6.67%	15.0	6.67%	683,660	0	683,660	4,555,470	4,690,007	(134,537)
397.00	COMMUNICATION EQUIPMENT	10,062,883	20.2	0.0	4.95%	20.2	4.95%	498,113	0	498,113	4,417,982	4,500,247	(82,265)
398.00	MISCELLANEOUS EQUIPMENT	183,694	26.7	0.0	3.75%	26.7	3.75%	6,889	0	6,889	64,474	58,705	5,769
Total General		47,863,029						3,015,222	0	3,015,222	21,341,421	22,101,187	(759,766)
Total Gen+Trans+Dist											214,659,684	168,604,312	46,055,372
Total Plant		906,572,937						22,286,277	(22,823)	22,263,454	344,730,125		
STATE LINE - COMBINED CYCLE													
341.00	STRUCTURES & IMPROVEMENTS	4,607,237	35.0		2.86%	35.0	2.86%	131,767		131,767	21,895		
342.00	FUEL HOLDERS, PRODUCERS & ACCESSORIES	8,233,870	35.0		2.86%	35.0	2.86%	235,489		235,489	39,208		
343.00	PRIME MOVERS	87,483,148	35.0		2.86%	35.0	2.86%	2,502,018		2,502,018	416,594		
344.00	GENERATORS	24,576,810	35.0		2.86%	35.0	2.86%	702,897		702,897	117,040		
345.00	ACCESSORY ELECTRIC EQUIPMENT	8,198,213	35.0		2.86%	35.0	2.86%	234,469		234,469	39,041		
346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	19,830	35.0		2.86%	35.0	2.86%	567		567	93		
Total State Line C. C.		133,119,108						3,807,206		3,807,206	633,871		
Total Plant and State Line C.C.		1,039,692,045						26,093,484		26,070,660	345,363,996		