Unit Property Depreciation Rate Analysis
Unit Property: Riverton Station
Page 2 of 15
Depreciation Rate Adjustment for Recovery of Plant Investment

Line	Description	Account 311	Account 312	Account 314	Account 315	Account 316	Station Total
		$	$	$	$	$	$
	Forecast Depreciation Accruals						
1	Forecast Plant Balances (Pg 3, Line 9)	76,086,757	183,832,817	59,193,007	12,132,714	13,794,694	345,039,989
2	Accrual Rate (Page 3, Line 14)	4.19%	3.77%	2.78%	2.21%	4.94%	
3	Total Future Depreciation (Ln 1 X Ln 2)	3,188,035	6,930,497	1,645,566	268,133	681,458	12,713,689
	Forecast Depreciation Reserve Credits for Net Salvage						
	Forecast Interim Retirements						
4	Total Retirements (Page 3, Line 5)	973,910	1,599,345	272,288	49,744	393,149	3,288,436
5	Net Salvage Ratio (Page 1,Line 13)	-10.00%	-25.00%	-15.00%	-5.00%	0.00%	
6	Net Salvage Amount (Line 4XLine 5)	(97,391)	(399,836)	(40,843)	(2,487)	0	(540,557)
	Forecast Final Retirements						
7	Total Retirements (Pages 6 to 8)	8,098,667	19,892,538	6,469,874	1,334,120	1,405,029	37,200,228
8	Net Salvage Ratio (Page 1,Line 14)	-10.00%	-10.00%	0.00%	5.00%	5.00%	
9	Net Salvage Amount (Line 7XLine 8)	(809,867)	(1,989,254)	0	66,706	70,251	(2,662,164)
10	Total Net Salvage (Line 6+Line 9)	(907,258)	(2,389,090)	(40,843)	64,219	70,251	(3,202,721)
	Total Future Credits, or Increases to Depreciation Reserve						
	= Total Future Depreciation Expense plus Total Future Net Salvage						
11	Amount (Line 3 + Line 10)	2,280,777	4,541,407	1,604,723	332,352	751,709	9,510,968
	Total Investment to be Recovered						
12	Plant in Service @ December 31, 1999 (Pg 1, L 8)	8,098,667	19,892,538	6,469,874	1,334,120	1,405,029	37,200,228
13	Future Interim Additions (Page 3, Line 5)	973,910	1,599,345	272,288	49,744	393,149	3,288,436
14	Total Plant to be Recovered	9,072,577	21,491,883	6,742,162	1,383,864	1,798,178	40,488,664
	Depreciation Reserve at December 31, 1999						
15	Requirement (Line 14 - Line 11)	6,791,800	16,950,476	5,137,439	1,051,512	1,046,469	30,977,696
16	Book Amount (Page 1, Line 9)	3,668,770	14,610,099	5,371,700	1,407,685	536,000	25,594,254
	Depreciation Reserve (Surplus) or Deficiency						
17	Amount (Line 15 - Line 16)	3,123,030	2,340,377	(234,261)	(356,173)	510,469	5,383,442
	Amortization of Reserve (Surplus) or Deficiency						
18	Amount Recovered or (Refunded) (Line 17)	3,123,030	2,340,377	(234,261)	(356,173)	510,469	5,383,442
19	Accrual Rate Adjustment (Line 18/Line 1)	4.10%	1.27%	-0.40%	-2.94%	3.70%	1.56%

Exhibit No. 98
Date 5-30-01 Case No. ER-2001-299
Reporter Stewart

Unit Property Depreciation Rate Analysis
Unit Property: Asbury Unit Train
Page 2 of 15
Depreciation Rate Adjustment for Recovery of Plant Investment

Line	Description	Account 312 $
	Forecast Depreciation Accruals	
1	Forecast Plant Balances (Pg 3, Line 9)	80,083,437
2	Accrual Rate (Page 3, Line 14)	3.98%
3	Total Future Depreciation (Ln 1 X Ln 2)	3,187,321
	Forecast Depreciation Reserve Credits for Net Salvage	
	Forecast Interim Retirements	
4	Total Retirements (Page 3, Line 5)	440,458
5	Net Salvage Ratio (Page 1,Line 13)	10.00%
6	Net Salvage Amount (Line 4XLine 5)	44,046
	Forecast Final Retirements	
7	Total Retirements (Pages 6 to 8)	5,580,297
8	Net Salvage Ratio (Page 1,Line 14)	10.00%
9	Net Salvage Amount (Line 7XLine 8)	558,030
10	Total Net Salvage (Line 6+Line 9)	602,076
	Total Future Credits, or Increases to Depreciation Reserve	
	= Total Future Depreciation Expense plus Total Future Net Salvage.	
11	Amount (Line 3 + Line 10)	3,789,397
	Total Investment to be Recovered	
12	Plant in Service @ December 31, 1999 (Pg 1, L 8)	5,580,297
13	Future Interim Additions (Page 3, Line 5)	440,458
14	Total Plant to be Recovered	6,020,755
	Depreciation Reserve at December 31, 1999	
15	Requirement (Line 14 - Line 11)	2,231,358
16	Book Amount (Page 1, Line 9)	2,355,736
	Depreciation Reserve (Surplus) or Deficiency	
17	Amount (Line 15 - Line 16)	(124,378)
	Amortization of Reserve (Surplus) or Deficiency	
18	Amount Recovered or (Refunded) (Line 17)	(124,378)
19	Accrual Rate Adjustment (Line 18/Line 1)	-0.16%

754

Unit Property Depreciation Rate Analysis
Unit Property: Asbury Station
Page 2 of 15
Depreciation Rate Adjustment for Recovery of Plant Investment

Line	Description	Account 311	Account 312	Account 314	Account 315	Account 316	Station Total
		$	$	$	$	$	$
	Forecast Depreciation Accruals						
1	Forecast Plant Balances (Pg 3, Line 9)	147,750,633	882,120,932	300,486,545	35,616,349	53,258,971	1,419,233,430
2	Accrual Rate (Page 3, Line 14)	4.94%	5.42%	3.64%	2.84%	6.06%	
3	Total Future Depreciation (Ln 1 X Ln 2)	7,298,881	47,810,955	10,937,710	1,011,504	3,227,494	70,286,544
	Forecast Depreciation Reserve Credits for Net Salvage						
	Forecast Interim Retirements						
4	Total Retirements (Page 3, Line 5)	2,378,785	20,288,781	1,292,093	178,080	2,077,101	26,214,840
5	Net Salvage Ratio (Page 1,Line 13)	-10.00%	-20.00%	-15.00%	-5.00%	0.00%	
6	Net Salvage Amount (Line 4XLine 5)	(237,879)	(4,057,756)	(193,814)	(8,904)	0	(4,498,353)
	Forecast Final Retirements						
7	Total Retirements (Pages 6 to 8)	8,831,444	53,717,466	19,559,979	2,328,232	2,709,600	87,146,721
8	Net Salvage Ratio (Page 1,Line 14)	-10.00%	-5.00%	0.00%	5.00%	5.00%	
9	Net Salvage Amount (Line 7XLine 8)	(883,144)	(2,685,873)	0	116,412	135,480	(3,317,125)
10	Total Net Salvage (Line 6+Line 9)	(1,121,023)	(6,743,629)	(193,814)	107,508	135,480	(7,815,478)
	Total Future Credits, or Increases to Depreciation Reserve						
11	= Total Future Depreciation Expense plus Total Future Net Salvage Amount (Line 3 + Line 10)	6,177,858	41,067,326	10,743,896	1,119,012	3,362,974	62,471,066
	Total Investment to be Recovered						
12	Plant in Service @ December 31, 1999 (Pg 1, L 8)	8,831,444	53,717,466	19,559,979	2,328,232	2,709,600	87,146,721
13	Future Interim Additions (Page 3, Line 5)	2,378,785	20,288,781	1,292,093	178,080	2,077,101	26,214,840
14	Total Plant to be Recovered	11,210,229	74,006,247	20,852,072	2,506,312	4,786,701	113,361,561
	Depreciation Reserve at December 31, 1999						
15	Requirement (Line 14 - Line 11)	5,032,371	32,938,921	10,108,176	1,387,300	1,423,727	50,890,495
16	Book Amount (Page 1, Line 9)	2,681,870	14,636,399	7,238,184	1,378,752	680,159	26,615,364
17	Depreciation Reserve (Surplus) or Deficiency Amount (Line 15 - Line 16)	2,350,501	18,302,522	2,869,992	8,548	743,568	24,275,131
	Amortization of Reserve (Surplus) or Deficiency						
18	Amount Recovered or (Refunded) (Line 17)	2,350,501	18,302,522	2,869,992	8,548	743,568	24,275,131
19	Accrual Rate Adjustment (Line 18/Line 1)	1.59%	2.07%	0.96%	0.02%	1.40%	1.71%
		====	====	====	====	====	====

771

Unit Property Depreciation Rate Analysis
Unit Property: Iatan Station
Page 2 of 15
Depreciation Rate Adjustment for Recovery of Plant Investment

Line	Description	Account 311	Account 312	Account 314	Account 315	Account 316	Station Total
		$	$	$	$	$	$
	Forecast Depreciation Accruals						
1	Forecast Plant Balances (Pg 3, Line 9)	60,917,511	433,881,917	118,619,069	54,174,053	12,900,809	680,493,359
2	Accrual Rate (Page 3, Line 14)	3.92%	3.26%	3.09%	2.94%	4.81%	
3	Total Future Depreciation (Ln 1 X Ln 2)	2,387,966	14,144,550	3,665,329	1,592,717	620,529	22,411,091
	Forecast Depreciation Reserve Credits for Net Salvage						
	Forecast Interim Retirements						
4	Total Retirements (Page 3, Line 5)	603,084	1,778,915	450,753	254,618	379,284	3,466,654
5	Net Salvage Ratio (Page 1,Line 13)	-10.00%	-20.00%	-15.00%	-5.00%	0.00%	
6	Net Salvage Amount (Line 4XLine 5)	(60,308)	(355,783)	(67,613)	(12,731)	0	(496,435)
	Forecast Final Retirements						
7	Total Retirements (Pages 6 to 8)	3,789,814	28,143,993	7,705,139	3,494,267	702,319	43,835,532
8	Net Salvage Ratio (Page 1,Line 14)	-10.00%	-5.00%	0.00%	5.00%	5.00%	
9	Net Salvage Amount (Line 7XLine 8)	(378,981)	(1,407,200)	0	174,713	35,116	(1,576,352)
10	Total Net Salvage (Line 6+Line 9)	(439,289)	(1,762,983)	(67,613)	161,982	35,116	(2,072,787)
	Total Future Credits, or Increases to Depreciation Reserve						
	= Total Future Depreciation Expense plus Total Future Net Salvage						
11	Amount (Line 3 + Line 10)	1,948,677	12,381,567	3,597,716	1,754,699	655,645	20,338,304
	Total Investment to be Recovered						
12	Plant in Service @ December 31, 1999 (Pg 1, L 8)	3,789,814	28,143,993	7,705,139	3,494,267	702,319	43,835,532
13	Future Interim Additions (Page 3, Line 5)	603,084	1,778,915	450,753	254,618	379,284	3,466,654
14	Total Plant to be Recovered	4,392,898	29,922,908	8,155,892	3,748,885	1,081,603	47,302,186
	Depreciation Reserve at December 31, 1999						
15	Requirement (Line 14 - Line 11)	2,444,221	17,541,341	4,558,176	1,994,186	425,958	26,963,882
16	Book Amount (Page 1, Line 9)	1,887,129	20,047,199	4,235,698	1,963,641	277,529	28,411,197
	Depreciation Reserve (Surplus) or Deficiency						
17	Amount (Line 15 - Line 16)	557,092	(2,505,858)	322,478	30,545	148,429	(1,447,315)
	Amortization of Reserve (Surplus) or Deficiency						
18	Amount Recovered or (Refunded) (Line 17)	557,092	(2,505,858)	322,478	30,545	148,429	(1,447,315)
19	Accrual Rate Adjustment (Line 18/Line 1)	0.91%	-0.58%	0.27%	0.06%	1.15%	-0.21%

788

Unit Property Depreciation Rate Analysis
Unit Property: Ozark Beach Station
Page 2 of 15
Depreciation Rate Adjustment for Recovery of Plant Investment

Line	Description	Account 331	Account 332	Account 333	Account 334	Account 335	Station Total
		$	$	$	$	$	$
	Forecast Depreciation Accruals						
1	Forecast Plant Balances (Pg 3, Line 9)	15,013,573	32,591,375	8,300,951	18,663,994	7,831,272	82,401,165
2	Accrual Rate (Page 3, Line 14)	3.50%	1.55%	1.25%	3.21%	4.53%	
3	Total Future Depreciation (Ln 1 X Ln 2)	525,475	505,166	103,762	599,114	354,757	2,088,274
	Forecast Depreciation Reserve Credits for Net Salvage						
	Forecast Interim Retirements						
4	Total Retirements (Page 3, Line 5)	408,370	117,328	22,411	199,705	333,612	1,081,426
5	Net Salvage Ratio (Page 1,Line 13)	-5.00%	-5.00%	5.00%	0.00%	0.00%	
6	Net Salvage Amount (Line 4XLine 5)	(20,419)	(5,866)	1,121	0	0	(25,164)
	Forecast Final Retirements						
7	Total Retirements (Pages 6 to 8)	498,456	1,396,859	353,036	737,339	244,207	3,229,897
8	Net Salvage Ratio (Page 1,Line 14)	-10.00%	-10.00%	0.00%	5.00%	5.00%	
9	Net Salvage Amount (Line 7XLine 8)	(49,846)	(139,686)	0	36,867	12,210	(140,455)
10	Total Net Salvage (Line 6+Line 9)	(70,265)	(145,552)	1,121	36,867	12,210	(165,619)
	Total Future Credits, or Increases to Depreciation Reserve						
	= Total Future Depreciation Expense plus Total Future Net Salvage						
11	Amount (Line 3 + Line 10)	455,210	359,614	104,883	635,981	366,967	1,922,655
	Total Investment to be Recovered						
12	Plant in Service @ December 31, 1999 (Pg 1, L 8)	498,456	1,396,859	353,036	737,339	244,207	3,229,897
13	Future Interim Additions (Page 3, Line 5)	408,370	117,328	22,411	199,705	333,612	1,081,426
14	Total Plant to be Recovered	906,826	1,514,187	375,447	937,044	577,819	4,311,323
	Depreciation Reserve at December 31, 1999						
15	Requirement (Line 14 - Line 11)	451,616	1,154,573	270,564	301,063	210,852	2,388,668
16	Book Amount (Page 1, Line 9)	187,999	1,205,184	417,575	177,407	104,151	2,092,316
	Depreciation Reserve (Surplus) or Deficiency						
17	Amount (Line 15 - Line 16)	263,617	(50,611)	(147,011)	123,656	106,701	296,352
	Amortization of Reserve (Surplus) or Deficiency						
18	Amount Recovered or (Refunded) (Line 17)	263,617	(50,611)	(147,011)	123,656	106,701	296,352
19	Accrual Rate Adjustment (Line 18/Line 1)	1.76%	-0.16%	-1.77%	0.66%	1.36%	0.36%

Unit Property Depreciation Rate Analysis
Unit Property: Combustion Turbine (Riverton, Energy Center)
Page 2 of 20
Depreciation Rate Adjustment for Recovery of Plant Investment

		(1)	(2)
Line	Description	Riverton Units	Energy Center
		$	$
	<u>Forecast Depreciation Accruals</u>		
1	Forecast Plant Balances (Page 6)	188,088,917	499,679,829
2	Accrual Rate (Page 3, Line 14)	4.09%	3.90%
3	Total Future Depreciation (L 1 X L 2)	7,692,837	19,487,513
	<u>Forecast Depreciation Reserve Credits for Net Salvage</u>		
	Forecast Interim Retirements		
4	Total Retirements (Page 6)	2,038,614	5,451,394
5	Net Salvage Ratio (Page 1, Line 13)	-4.00%	-4.00%
6	Net Salvage Amount (Line 4 X Line 5)	(81,545)	(218,056)
	Forecast Final Retirements		
7	Total Retirements (Page 6)	11,774,979	34,770,564
8	Net Salvage Ratio (Page 1, Line 14)	5.00%	5.00%
9	Net Salvage Amount (Line 7 X Line 8)	588,749	1,738,528
10	Total Net Salvage (Line 6 + Line 9)	507,204	1,520,472
	<u>Total Future Credits, or Increases to Depreciation Reserve</u>		
	= Total Future Depreciation Expense plus Total Future Net Salvage		
11	Amount (Line 3 + Line 10)	8,200,041	21,007,985
	<u>Total Investment to be Recovered</u>		
12	Plant in Service @ December 31, 1999 (Pg 1, L 8)	11,774,979	34,770,564
13	Future Interim Additions (Page 3, Line 5)	2,038,614	5,451,394
14	Total Plant to be Recovered	13,813,593	40,221,958
	<u>Depreciation Reserve @ December 31, 1999</u>		
15	Requirement (Line 14 - Line 11)	5,613,552	19,213,973
16	Book Amount (Page 1, Line 9)	4,840,377	17,836,173
	Depreciation Reserve (Surplus) or Deficiency		
17	Amount (Line 15 - Line 16)	773,175	1,377,800
	<u>Amortization of Reserve (Surplus) or Deficiency</u>		
18	Amount Recovered or (Refunded) (Line 17)	773,175	1,377,800
19	Accrual Rate Adjustment (Line 18 / Line 1)	0.41%	0.28%

Empire District Electric Company

Unit Property Depreciation Rate Analysis
State Line Units

Depreciation Rate Adjustment for Recovery of Plant Investment

	(1)	(2)	(3)
Line	Description	State Line Unit 1	State Line Unit 2
		$	$
	Forecast Depreciation Accruals		
1	Forecast Plant Balances (Page 6)	1,110,176,756	8,329,418,176
2	Accrual Rate (Page 3, Line 14)	4.79%	4.93%
3	Total Future Depreciation (L 1 X L 2)	53,177,467	410,640,316
	Forecast Depreciation Reserve Credits for Net Salvage		
	Forecast Interim Retirements		
4	Total Retirements (Page 6)	24,109,671	188,322,633
5	Net Salvage Ratio (Page 1, Line 13)	0.00%	0.00%
6	Net Salvage Amount (Line 4 X Line 5)	0	0
	Forecast Final Retirements		
7	Total Retirements (Page 6)	35,716,024	233,709,817
8	Net Salvage Ratio (Page 1, Line 14)	5.00%	5.00%
9	Net Salvage Amount (Line 7 X Line 8)	1,785,801	11,685,491
10	Total Net Salvage (Line 6 + Line 9)	1,785,801	11,685,491
	Total Future Credits, or Increases to Depreciation Reserve		
	= Total Future Depreciation Expense plus Total Future Net Salvage		
11	Amount (Line 3 + Line 10)	54,963,268	422,325,807
	Total Investment to be Recovered		
		12/31/1999	6/1/2001
12	Plant in Service (Pg 1, L 8)	35,716,024	233,709,817
13	Future Interim Additions (Page 3, Line 5)	24,109,671	188,322,633
14	Total Plant to be Recovered	59,825,695	422,032,450
	Depreciation Reserve		
15	Requirement (Line 14 - Line 11)	4,862,427	(293,357)
16	Book Amount (Page 1, Line 9)	5,896,667	(5,367,328)
	Depreciation Reserve (Surplus) or Deficiency		
17	Amount (Line 15 - Line 16)	(1,034,240)	5,073,971
	Amortization of Reserve (Surplus) or Deficiency		
18	Amount Recovered or (Refunded) (Line 17)	(1,034,240)	5,073,971
19	Accrual Rate Adjustment (Line 18 / Line 1)	-0.09%	0.06%