

**EMPIRE DISTRICT ELECTRIC
COMPUTATION OF PROPOSED DEPRECIATION RATES
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Allocated Reserve	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual \$	Annual Accrual %
Iatan 1									
	311 Structures and Improvements	4,100,102.72	2,371,902.77	-0.63%	(26,013.79)	1,754,213.73	19.49	90,025.95	2.20%
	312 Boiler Plant Equipment	77,454,486.18	28,811,007.13	-1.72%	(1,334,517.27)	49,977,996.32	18.39	2,718,108.33	3.51%
312	Train Unit Train	329,004.61	271,005.51	0.00%	0.00	57,999.10	2.50	23,199.64	7.05%
	314 Turbogenerator Equipment	15,311,357.84	6,162,467.79	-2.56%	(392,672.26)	9,541,562.31	18.37	519,481.12	3.39%
	315 Accessory Electric Equipment	8,401,393.24	3,642,515.95	-1.75%	(146,701.68)	4,905,578.97	17.76	276,186.78	3.29%
	316 Miscellaneous Power Plant Equipment	1,350,362.17	570,935.72	-1.20%	(16,183.42)	795,609.88	16.29	48,830.36	3.62%
	Total Iatan 1	106,946,706.76	41,829,834.87		(1,916,088.41)	67,032,960.30		3,675,832.18	
Iatan 2									
	311 Structures and Improvements	20,954,482.45	3,212,275.23	-1.36%	(285,083.48)	18,027,290.70	46.14	390,718.61	1.86%
	312 Boiler Plant Equipment	146,505,299.87	21,137,176.64	-4.62%	(6,766,021.93)	132,134,145.15	38.80	3,405,910.42	2.32%
	314 Turbogenerator Equipment	49,060,461.15	9,617,079.54	-7.62%	(3,740,020.61)	43,183,402.22	38.60	1,118,682.87	2.28%
	315 Accessory Electric Equipment	12,340,510.71	2,457,063.89	-4.91%	(605,771.49)	10,489,218.31	36.72	285,673.89	2.31%
	316 Miscellaneous Power Plant Equipment	350,002.35	54,438.03	-2.88%	(10,090.89)	305,655.21	31.02	9,853.47	2.82%
	Total Iatan 2	229,210,756.53	36,478,033.34		(11,406,988.40)	204,139,711.60		5,210,839.26	
Iatan Common									
	311 Structures and Improvements	18,326,823.78	2,430,393.01	-1.33%	(243,713.33)	16,140,144.10	46.25	348,997.68	1.90%
	312 Boiler Plant Equipment	40,075,479.05	6,338,348.75	-4.66%	(1,867,477.00)	35,604,607.30	38.59	922,640.79	2.30%
	314 Turbogenerator Equipment	1,290,680.16	271,743.71	-7.72%	(99,668.89)	1,118,605.34	38.27	29,229.97	2.26%
	315 Accessory Electric Equipment	5,085,098.24	1,063,770.27	-4.96%	(252,192.26)	4,273,520.23	36.41	117,370.36	2.31%
	316 Miscellaneous Power Plant Equipment	728,527.34	123,986.97	-2.89%	(21,027.36)	625,567.73	30.63	20,420.34	2.80%
	Total Iatan Common	65,506,608.57	10,228,242.70		(2,484,078.84)	57,762,444.72		1,438,659.13	
Plum Point									
	311 Structures and Improvements	20,567,779.14	3,824,038.03	-0.98%	(201,247.41)	16,944,988.52	37.88	447,293.31	2.17%
	312 Boiler Plant Equipment	53,845,333.11	9,600,402.34	-3.53%	(1,899,529.95)	46,144,460.72	33.17	1,391,294.69	2.58%
	Train Lea Train Lease	5,196,477.55	3,417,472.51	0.00%	0.00	1,779,005.04	5.02	354,382.34	6.82%
312	Train Unit Train	12,311.20	5,273.27	0.00%	0.00	7,037.93	8.50	827.99	6.73%
	314 Turbogenerator Equipment	17,270,335.62	3,790,341.36	-5.88%	(1,015,278.68)	14,495,272.94	33.31	435,114.46	2.52%
	315 Accessory Electric Equipment	5,390,590.54	1,175,963.42	-3.64%	(196,405.10)	4,411,032.22	32.37	136,261.53	2.53%
	316 Miscellaneous Power Plant Equipment	2,968,455.81	669,089.10	-2.44%	(72,537.38)	2,371,904.09	26.99	87,882.71	2.96%
	Total Plum Point	105,251,282.97	22,482,580.02		(3,384,998.52)	86,153,701.47		2,853,057.03	
Ozark Beach									
	331 Structures and Improvements	1,667,685.61	220,076.62	-1.05%	(17,478.93)	1,465,087.92	31.40	46,654.34	2.80%
	332 Dams	3,488,976.39	991,098.81	-1.89%	(65,909.73)	2,563,787.31	27.94	91,749.15	2.63%
	333 Turbogenerators	4,407,908.46	1,557,957.92	-2.38%	(104,958.95)	2,954,909.49	23.13	127,750.08	2.90%
	334 Access. Electric	1,507,678.70	470,450.51	-2.82%	(42,459.54)	1,079,687.73	28.87	37,400.59	2.48%
	335 Misc. Equipment	1,178,647.52	129,602.34	0.00%	0.00	1,049,045.18	26.46	39,644.53	3.36%
	Total Ozark Beach	12,250,896.68	3,369,186.21		(230,807.15)	9,112,517.62		343,198.69	

**EMPIRE DISTRICT ELECTRIC
COMPUTATION OF PROPOSED DEPRECIATION RATES
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Allocated Reserve	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual \$	Annual Accrual %
Energy Center									
341	Structures and Improvements	3,218,722.19	1,613,688.66	-0.04%	(1,158.30)	1,606,191.83	6.43	249,722.91	7.76%
342	Fuel Holders	1,362,770.49	907,256.41	-0.05%	(740.83)	456,254.91	6.39	71,350.65	5.24%
343	Prime Movers	26,745,015.20	18,006,388.54	-0.14%	(36,688.40)	8,775,315.05	6.25	1,404,967.73	5.25%
344	Generators	6,595,022.27	3,429,136.20	-0.05%	(3,373.35)	3,169,259.42	6.20	511,125.26	7.75%
345	Access. Electric	2,376,137.17	1,446,451.27	0.00%	0.00	929,685.90	6.25	148,646.06	6.26%
346	Misc. Equipment	2,055,148.89	1,154,281.07	-0.22%	(4,543.46)	905,411.27	6.31	143,387.50	6.98%
	Total Energy Center	42,352,816.21	26,557,202.15		(46,504.33)	15,842,118.39		2,529,200.12	
Energy Center FT8									
341	Structures and Improvements	1,124,305.87	402,453.97	-0.10%	(1,155.50)	723,007.40	22.99	31,450.91	2.80%
342	Fuel Holders	1,453,119.42	500,450.08	-0.13%	(1,960.62)	954,629.96	22.78	41,906.86	2.88%
343	Prime Movers	50,019,595.81	16,072,039.20	-0.41%	(203,006.37)	34,150,562.98	21.12	1,617,115.88	3.23%
344	Generators	5,123,304.91	277,906.94	-0.15%	(7,512.87)	4,852,910.84	21.86	222,009.42	4.33%
345	Access. Electric	3,539,969.73	1,118,399.51	0.00%	0.00	2,421,570.22	20.91	115,815.34	3.27%
346	Misc. Equipment	1,038,754.62	373,005.76	-0.73%	(7,589.53)	673,338.39	21.97	30,641.31	2.95%
	Total Energy FT8	62,299,050.36	18,744,255.46		(221,224.88)	43,776,019.79		2,058,939.73	
Energy Supply Common									
341	Structures and Improvements	14,617,752.35	4,137,686.03	-0.38%	(55,186.46)	10,535,252.79	34.67	303,855.49	2.08%
342	Fuel Holders	2,427,504.70	792,819.26	-0.43%	(10,453.87)	1,645,139.31	34.05	48,308.81	1.99%
345	Access. Electric	189,248.34	81,902.62	0.00%	0.00	107,345.72	25.89	4,146.96	2.19%
346	Misc. Equipment	863,528.67	224,098.91	-1.82%	(15,701.48)	655,131.24	31.29	20,934.38	2.42%
	Total Energy Supply Common	18,098,034.06	5,236,506.82		(81,341.82)	12,942,869.05		377,245.64	
Riverton 12									
341	Structures and Improvements	18,481,559.59	1,425,798.94	-0.13%	(23,613.12)	17,079,373.77	36.69	465,489.14	2.52%
342	Fuel Holders	945,601.29	209,424.41	-0.27%	(2,550.79)	738,727.67	35.48	20,821.56	2.20%
343	Prime Movers	151,665,736.80	13,628,873.32	-0.60%	(905,546.93)	138,942,410.42	32.72	4,246,899.16	2.80%
344	Generators	21,746,821.84	3,099,788.93	-0.30%	(64,923.57)	18,711,956.47	32.16	581,926.26	2.68%
345	Access. Electric	26,044,062.90	2,989,465.96	0.00%	0.00	23,054,596.94	31.54	730,987.21	2.81%
346	Misc. Equipment	2,825,893.79	439,533.54	-1.24%	(34,924.38)	2,421,284.63	34.05	71,114.21	2.52%
	Total Riverton 12	221,709,676.21	21,792,885.10		(1,031,558.79)	200,948,349.90		6,117,237.54	
Riverton 9, 10, 11									
341	Structures and Improvements	10,260,696.02	3,789,900.41	-0.03%	(3,339.28)	6,474,134.89	12.59	514,049.63	5.01%
342	Fuel Holders	604,025.37	295,833.46	-0.10%	(582.08)	308,773.99	13.16	23,464.07	3.88%
343	Prime Movers	8,571,371.87	3,732,014.38	-0.25%	(21,291.63)	4,860,649.12	12.45	390,401.89	4.55%
344	Generators	1,779,491.43	1,047,594.84	-0.13%	(2,293.28)	734,189.87	12.39	59,268.62	3.33%
345	Access. Electric	1,793,586.08	701,045.30	0.00%	0.00	1,092,540.78	12.65	86,400.60	4.82%
346	Misc. Equipment	1,822,821.56	375,124.91	-0.20%	(3,625.32)	1,451,321.97	13.22	109,752.75	6.02%
	Total Riverton 9, 10, 11	24,831,992.33	9,941,513.29		(31,131.59)	14,921,610.63		1,183,337.57	

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AT DECEMBER 31, 2019**

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State Line 1									
341	Structures and Improvements	1,111,584.05	524,078.52	-0.13%	(1,446.31)	588,951.85	19.89	29,604.23	2.66%
342	Fuel Holders	3,244,381.79	1,491,880.56	-0.15%	(4,974.66)	1,757,475.89	19.75	88,994.97	2.74%
343	Prime Movers	26,906,444.17	11,493,732.61	-0.43%	(115,402.18)	15,528,113.74	18.10	857,753.88	3.19%
344	Generators	7,813,341.92	2,434,685.80	-0.16%	(12,538.78)	5,391,194.90	18.68	288,546.41	3.69%
345	Access. Electric	3,329,036.61	1,176,312.69	0.00%	0.00	2,152,723.92	18.40	116,974.73	3.51%
346	Misc. Equipment	363,651.27	43,970.75	-0.31%	(1,133.80)	320,814.33	19.93	16,094.28	4.43%
	Total State Line 1	42,768,439.81	17,164,660.93		(135,495.74)	25,739,274.62		1,397,968.50	
State Line CC									
341	Structures and Improvements	8,478,109.04	2,513,891.11	-0.19%	(16,450.55)	5,980,668.48	30.30	197,388.97	2.33%
342	Fuel Holders	204,374.20	60,335.19	-0.24%	(481.82)	144,520.83	29.91	4,831.43	2.36%
343	Prime Movers	111,386,515.08	33,803,748.57	-0.68%	(762,272.17)	78,345,038.69	26.25	2,984,432.38	2.68%
344	Generators	30,294,250.20	8,536,151.34	-0.28%	(83,433.39)	21,841,532.25	27.03	808,147.28	2.67%
345	Access. Electric	8,144,447.16	2,201,179.60	0.00%	0.00	5,943,267.56	26.56	223,739.25	2.75%
346	Misc. Equipment	2,979,886.57	343,167.13	-1.35%	(40,106.39)	2,676,825.83	27.98	95,669.79	3.21%
	Total State Line CC	161,487,582.25	47,458,472.94		(902,744.33)	114,931,853.65		4,314,209.10	
State Line Common									
341	Structures and Improvements	3,792,571.99	1,084,347.21	-0.22%	(8,444.89)	2,716,669.67	30.09	90,290.68	2.38%
342	Fuel Holders	226,749.40	77,897.36	-0.28%	(640.53)	149,492.57	29.56	5,056.60	2.23%
343	Prime Movers	843,733.15	54,186.00	-0.41%	(3,500.19)	793,047.34	28.61	27,716.19	3.28%
345	Access. Electric	2,933,782.98	556,888.60	0.00%	0.00	2,376,894.38	27.15	87,549.20	2.98%
346	Misc. Equipment	1,052,547.73	105,249.97	-1.25%	(13,161.05)	960,458.81	28.24	34,014.64	3.23%
	Total State Line Common	8,849,385.25	1,878,569.14		(25,746.66)	6,996,562.77		244,627.31	
Transmission									
352	Structures and Improvements	4,662,675.57	1,103,028.95	-10%	(466,267.56)	4,025,914.18	54.05	74,482.79	1.60%
353	Station Equipment	189,861,295.58	41,646,867.76	-20%	(37,972,259.12)	186,186,686.94	40.32	4,618,029.92	2.43%
354	Tower	2,945,557.99	662,769.27	-10%	(294,555.80)	2,577,344.52	58.75	43,871.65	1.49%
355	Poles and Fixtures	102,153,632.33	35,609,007.72	-100%	(102,153,632.33)	168,698,256.94	48.11	3,506,804.07	3.43%
356	Overhead Conductor	100,276,751.75	30,118,748.07	-25%	(25,069,187.94)	95,227,191.62	48.45	1,965,322.01	1.96%
	Grand Total	399,899,913.22	109,140,421.77		(165,955,902.74)	456,715,394.19		10,208,510.44	
Distribution									
361	Structures and Improvements	33,920,439.03	5,828,279.85	-10%	(3,392,043.90)	31,484,203.08	46.89	671,432.41	1.98%
362	Station Equipment	157,388,738.98	36,129,772.38	-15%	(23,608,310.85)	144,867,277.45	41.39	3,499,965.23	2.22%
364	Poles & Fixtures	226,564,820.49	151,214,087.65	-125%	(283,206,025.61)	358,556,758.45	36.72	9,764,515.12	4.31%
365	OH Conductor	221,006,696.53	114,790,294.14	-100%	(221,006,696.53)	327,223,098.92	48.31	6,773,285.16	3.06%
366	UG Conduit	51,186,997.90	14,332,943.77	-20%	(10,237,399.58)	47,091,453.71	41.33	1,139,482.05	2.23%
367	UG Conductor	72,210,458.31	23,039,266.55	-25%	(18,052,614.58)	67,223,806.33	40.99	1,639,986.50	2.27%
368	Line Transformers	132,533,159.07	37,148,816.28	-10%	(13,253,315.91)	108,637,658.69	37.97	2,860,814.16	2.16%
369	Services	94,079,049.53	62,606,583.90	-100%	(94,079,049.53)	125,551,515.16	37.04	3,389,528.77	3.60%
370	Meters (remaining after AMI deployment)								
	Arkansas	193,566.91	54,367.54	-2%	(3,871.34)	143,070.71	18.55	7,713.92	3.99%
	Kansas	606085.77	177,757.95	-2%	(12,121.72)	440,449.54	18.27	24,102.99	3.98%
	Missouri	7842594.08	2,616,159.87	-2%	(156,851.88)	5,383,286.09	16.05	335,418.27	4.28%

**EMPIRE DISTRICT ELECTRIC
COMPUTATION OF PROPOSED DEPRECIATION RATES
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Allocated Reserve	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual \$	Annual Accrual %
	Oklahoma	270608.19	111,843.69	-2%	(5,412.16)	164,176.66	18.34	8,952.94	3.31%
370.2	AMI Meters			0%			20.00		5.00%
371	Installation on Customer Premises	18,016,325.94	12,008,854.63	-40%	(7,206,530.38)	13,214,001.68	15.42	857,149.86	4.76%
373	Street Lighting & Signals	20,745,395.77	7,430,277.82	-60%	(12,447,237.46)	25,762,355.42	35.49	725,905.14	3.50%
375	Charging Stations	161,630.70	21,329.95	0%	0.00	140,300.75	17.51	8,013.15	4.96%
Grand Total		1,036,726,567.20	467,510,635.97		(686,667,481.42)	1,255,883,412.65		31,706,265.68	
General									
390	Structures and Improvements	15,799,445.13	5,163,441.76	-5%	(789,972.26)	11,425,975.63	32.51	351,446.88	2.22%
392	Transportation Equipment	20,855,658.28	6,960,570.91	10%	2,085,565.83	11,809,521.54	7.35	1,606,717.52	7.70%
396	Power Operated Equipment	22,685,865.67	9,200,854.95	5%	1,134,293.28	12,350,717.44	8.06	1,532,327.18	6.75%
		59,340,969.08	21,324,867.62		2,429,886.86	35,586,214.61		3,490,491.58	

Empire District Electric Company

COMPUTATION OF AMORTIZATION RATE
AT DECEMBER 31, 2019

Account	Description	Original Cost at 12/31/19	Allocated Book Reserve at 12/31/19	Theoretical Reserve \$	Reserve Difference \$	Asset > ASL	Remaining Life	Annual Amortization Reserve Difference
391	Office Furniture	6,651,789.30	3,509,573.95	3,311,394.41	(198,179.54)	1,557,006.53	13.11	(15,113.21)
391	Computer Equipment	17,179,126.20	12,679,488.18	12,369,103.50	(310,384.68)	9,814,564.22	3.27	(95,045.17)
393	Stores Equipment	2,131,056.51	404,742.85	370,562.28	(34,180.57)	82,634.47	30.08	(1,136.31)
394	Tools, Shop & Garage Equip	8,417,787.35	4,408,036.93	4,156,312.46	(251,724.47)	1,910,683.54	13.10	(19,218.67)
395	Laboratory Equipment	3,151,490.20	1,190,721.28	1,153,812.50	(36,908.78)	858,780.68	17.43	(2,117.99)
397	Communication Equipment	11,371,222.94	8,448,369.90	8,060,318.66	(388,051.24)	4,697,886.08	7.44	(52,142.79)
398	Miscellaneous Equipment	286,041.66	152,645.37	139,707.39	(12,937.99)	28,996.93	19.36	(668.42)
Total		49,188,514.16	30,793,578.46	29,561,211.19	(1,232,367.27)	18,950,552.45		(185,442.55)

After Retirements of Assets with Age > Average Service Life

Account	Description	Plant Balance	Allocated Reserve	Annual Amortization	Amortization Life Amount	Amortization Net Salvage	Annual Amortization %	Annual Amortization \$
391	Office Furniture	5,094,782.77	3,509,573.95	254,739.14	20	0%	5.00%	254,739.14
391	Computer Equipment	7,364,561.98	12,679,488.18	1,472,912.40	5	0%	20.00%	1,472,912.40
393	Stores Equipment	2,048,422.04	404,742.85	58,526.34	35	0%	2.86%	58,526.34
394	Tools, Shop & Garage Equip	6,507,103.81	4,408,036.93	325,355.19	20	0%	5.00%	325,355.19
395	Laboratory Equipment	2,292,709.52	1,190,721.28	114,635.48	20	0%	5.00%	114,635.48
397	Communication Equipment	6,673,336.86	8,448,369.90	444,889.12	15	0%	6.67%	444,889.12
398	Miscellaneous Equipment	257,044.73	152,645.37	7,560.14	34	0%	2.94%	7,560.14
Total		30,237,961.71	30,793,578.46	2,678,617.81				2,678,617.81

**EMPIRE DISTRICT ELECTRIC
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE
COMPOSITE RATES
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
latan 1							
311	Structures and Improvements	4,100,102.72	1.20%	49,201.23	2.20%	90,025.95	40,824.72
312	Boiler Plant Equipment	77,454,486.18	1.92%	1,487,126.13	3.51%	2,718,108.33	1,230,982.19
312	Train Unit Train	329,004.61	1.92%	6,316.89	7.05%	23,199.64	16,882.75
314	Turbogenerator Equipment	15,311,357.84	1.63%	249,575.13	3.39%	519,481.12	269,905.99
315	Accessory Electric Equipment	8,401,393.24	1.85%	155,425.77	3.29%	276,186.78	120,761.01
316	Miscellaneous Power Plant Equipment	1,350,362.17	1.96%	26,467.10	3.62%	48,830.36	22,363.26
	Total latan 1	106,946,706.76		1,974,112.26		3,675,832.18	1,701,719.92
latan 2							
311	Structures and Improvements	20,954,482.45	1.20%	251,453.79	1.86%	390,718.61	139,264.82
312	Boiler Plant Equipment	146,505,299.87	1.92%	2,812,901.76	2.32%	3,405,910.42	593,008.66
314	Turbogenerator Equipment	49,060,461.15	1.63%	799,685.52	2.28%	1,118,682.87	318,997.35
315	Accessory Electric Equipment	12,340,510.71	1.85%	228,299.45	2.31%	285,673.89	57,374.44
316	Miscellaneous Power Plant Equipment	350,002.35	1.96%	6,860.05	2.82%	9,853.47	2,993.43
	Total latan 2	229,210,756.53		4,099,200.56		5,210,839.26	1,111,638.70
latan Common							
311	Structures and Improvements	18,326,823.78	1.20%	219,921.89	1.90%	348,997.68	129,075.79
312	Boiler Plant Equipment	40,075,479.05	1.92%	769,449.20	2.30%	922,640.79	153,191.59
314	Turbogenerator Equipment	1,290,680.16	1.63%	21,038.09	2.26%	29,229.97	8,191.88
315	Accessory Electric Equipment	5,085,098.24	1.85%	94,074.32	2.31%	117,370.36	23,296.04
316	Miscellaneous Power Plant Equipment	728,527.34	1.96%	14,279.14	2.80%	20,420.34	6,141.20
	Total latan Common	65,506,608.57		1,118,762.62		1,438,659.13	319,896.50
Plum Point							
311	Structures and Improvements	20,567,779.14	1.20%	246,813.35	2.17%	447,293.31	200,479.96
312	Boiler Plant Equipment	53,845,333.11	1.92%	1,033,830.40	2.58%	1,391,294.69	357,464.29
	Train Lea Train Lease	5,196,477.55	1.92%	99,772.37	6.82%	354,382.34	254,609.97
312	Train Unit Train	12,311.20	1.92%	236.38	6.73%	827.99	591.62
314	Turbogenerator Equipment	17,270,335.62	1.63%	281,506.47	2.52%	435,114.46	153,607.99
315	Accessory Electric Equipment	5,390,590.54	1.85%	99,725.92	2.53%	136,261.53	36,535.60
316	Miscellaneous Power Plant Equipment	2,968,455.81	1.96%	58,181.73	2.96%	87,882.71	29,700.98
	Total Plum Point	105,251,282.97		1,820,066.62		2,853,057.03	1,032,990.42
	Total Production	506,915,354.83		9,012,142.06		13,178,387.60	4,166,245.54

**EMPIRE DISTRICT ELECTRIC
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE
COMPOSITE RATES
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
Ozark Beach							
331	Structures and Improvements	1,667,685.61	1.65%	27,516.81	2.80%	46,654.34	19,137.53
332	Dams	3,488,976.39	1.63%	56,870.32	2.63%	91,749.15	34,878.83
333	Turbogenerators	4,407,908.46	1.46%	64,355.46	2.90%	127,750.08	63,394.61
334	Access. Electric	1,507,678.70	1.45%	21,861.34	2.48%	37,400.59	15,539.25
335	Misc. Equipment	1,178,647.52	2.41%	28,405.41	3.36%	39,644.53	11,239.12
	Total Ozark Beach	12,250,896.68		199,009.34		343,198.69	144,189.35
Energy Center							
341	Structures and Improvements	3,218,722.19	1.81%	58,258.87	7.76%	249,722.91	191,464.04
342	Fuel Holders	1,362,770.49	3.78%	51,512.72	5.24%	71,350.65	19,837.93
343	Prime Movers	26,745,015.20	1.93%	516,178.79	5.25%	1,404,967.73	888,788.94
344	Generators	6,595,022.27	1.82%	120,029.41	7.75%	511,125.26	391,095.86
345	Access. Electric	2,376,137.17	3.54%	84,115.26	6.26%	148,646.06	64,530.81
346	Misc. Equipment	2,055,148.89	3.94%	80,972.87	6.98%	143,387.50	62,414.64
	Total Energy Center	42,352,816.21		911,067.92		2,529,200.12	1,618,132.20
Energy Center FT8							
341	Structures and Improvements	1,124,305.87	1.81%	20,349.94	2.80%	31,450.91	11,100.97
342	Fuel Holders	1,453,119.42	3.78%	54,927.91	2.88%	41,906.86	(13,021.05)
343	Prime Movers	50,019,595.81	1.93%	965,378.20	3.23%	1,617,115.88	651,737.69
344	Generators	5,123,304.91	1.82%	93,244.15	4.33%	222,009.42	128,765.27
345	Access. Electric	3,539,969.73	3.54%	125,314.93	3.27%	115,815.34	(9,499.59)
346	Misc. Equipment	1,038,754.62	3.94%	40,926.93	2.95%	30,641.31	(10,285.62)
	Total Energy FT8	62,299,050.36		1,300,142.06		2,058,939.73	758,797.67
Energy Supply Common							
341	Structures and Improvements	14,617,752.35	1.20%	175,413.03	2.08%	303,855.49	128,442.46
342	Fuel Holders	2,427,504.70	1.92%	46,608.09	1.99%	48,308.81	1,700.72
345	Access. Electric	189,248.34	1.85%	3,501.09	2.19%	4,146.96	645.87
346	Misc. Equipment	863,528.67	1.96%	16,925.16	2.42%	20,934.38	4,009.22
	Total Energy Supply Common	18,098,034.06		242,447.37		377,245.64	134,798.26

**EMPIRE DISTRICT ELECTRIC
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE
COMPOSITE RATES
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
Riverton 12							
341	Structures and Improvements	18,481,559.59	2.84%	524,876.29	2.52%	465,489.14	(59,387.15)
342	Fuel Holders	945,601.29	2.84%	26,855.08	2.20%	20,821.56	(6,033.51)
343	Prime Movers	151,665,736.80	2.84%	4,307,306.93	2.80%	4,246,899.16	(60,407.77)
344	Generators	21,746,821.84	2.84%	617,609.74	2.68%	581,926.26	(35,683.48)
345	Access. Electric	26,044,062.90	2.84%	739,651.39	2.81%	730,987.21	(8,664.18)
346	Misc. Equipment	2,825,893.79	2.83%	79,972.79	2.52%	71,114.21	(8,858.58)
	Total Riverton 12	221,709,676.21		6,296,272.21		6,117,237.54	(179,034.67)
Riverton 9, 10, 11							
341	Structures and Improvements	10,260,696.02	1.81%	185,718.60	5.01%	514,049.63	328,331.04
342	Fuel Holders	604,025.37	3.78%	22,832.16	3.88%	23,464.07	631.91
343	Prime Movers	8,571,371.87	1.93%	165,427.48	4.55%	390,401.89	224,974.41
344	Generators	1,779,491.43	1.82%	32,386.74	3.33%	59,268.62	26,881.88
345	Access. Electric	1,793,586.08	3.54%	63,492.95	4.82%	86,400.60	22,907.65
346	Misc. Equipment	1,822,821.56	3.94%	71,819.17	6.02%	109,752.75	37,933.58
	Total Riverton 9, 10, 11	24,831,992.33		541,677.09		1,183,337.57	641,660.47
State Line 1							
341	Structures and Improvements	1,111,584.05	1.81%	20,119.67	2.66%	29,604.23	9,484.56
342	Fuel Holders	3,244,381.79	3.78%	122,637.63	2.74%	88,994.97	(33,642.66)
343	Prime Movers	26,906,444.17	1.93%	519,294.37	3.19%	857,753.88	338,459.50
344	Generators	7,813,341.92	1.82%	142,202.82	3.69%	288,546.41	146,343.59
345	Access. Electric	3,329,036.61	3.54%	117,847.90	3.51%	116,974.73	(873.17)
346	Misc. Equipment	363,651.27	3.94%	14,327.86	4.43%	16,094.28	1,766.42
	Total State Line 1	42,768,439.81		936,430.25		1,397,968.50	461,538.24
State Line CC							
341	Structures and Improvements	8,478,109.04	2.84%	240,778.30	2.33%	197,388.97	(43,389.33)
342	Fuel Holders	204,374.20	2.84%	5,804.23	2.36%	4,831.43	(972.79)
343	Prime Movers	111,386,515.08	2.84%	3,163,377.03	2.68%	2,984,432.38	(178,944.65)
344	Generators	30,294,250.20	2.84%	860,356.71	2.67%	808,147.28	(52,209.43)
345	Access. Electric	8,144,447.16	2.84%	231,302.30	2.75%	223,739.25	(7,563.05)
346	Misc. Equipment	2,979,886.57	2.83%	84,330.79	3.21%	95,669.79	11,339.00
	Total State Line CC	161,487,582.25		4,585,949.35		4,314,209.10	(271,740.25)

**EMPIRE DISTRICT ELECTRIC
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE
COMPOSITE RATES
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
State Line Common							
341	Structures and Improvements	3,792,571.99	2.84%	107,709.04	2.38%	90,290.68	(17,418.37)
342	Fuel Holders	226,749.40	2.84%	6,439.68	2.23%	5,056.60	(1,383.08)
343	Prime Movers	843,733.15	2.84%	23,962.02	3.28%	27,716.19	3,754.16
345	Access. Electric	2,933,782.98	2.84%	83,319.44	2.98%	87,549.20	4,229.77
346	Misc. Equipment	1,052,547.73	2.83%	29,787.10	3.23%	34,014.64	4,227.54
	Total State Line Common	8,849,385.25		251,217.29		244,627.31	(6,589.97)
	Total Other Production	582,396,976.48		15,065,203.55		18,222,765.50	3,157,561.95
	Wind Plant	0.00	3.33%		3.33%	0.00	0.00
	Solar Plant	0.00	0.00%	0.00	5.00%	0.00	0.00
Transmission							
352	Structures and Improvements	4,662,675.57	2.01%	93,719.78	1.60%	74,482.79	(19,236.99)
353	Station Equipment	189,861,295.58	2.18%	4,138,976.24	2.43%	4,618,029.92	479,053.68
354	Tower	2,945,557.99	1.83%	53,903.71	1.49%	43,871.65	(10,032.06)
355	Poles and Fixtures	102,153,632.33	3.19%	3,258,700.87	3.43%	3,506,804.07	248,103.20
356	Overhead Conductor	100,276,751.75	2.09%	2,095,784.11	1.96%	1,965,322.01	(130,462.10)
	Grand Total	399,899,913.22		9,641,084.72		10,208,510.44	567,425.72
Distribution							
361	Structures and Improvements	33,920,439.03	1.98%	671,624.69	1.98%	671,432.41	(192.28)
362	Station Equipment	157,388,738.98	2.44%	3,840,285.23	2.22%	3,499,965.23	(340,320.00)
364	Poles & Fixtures	226,564,820.49	2.43%	5,505,525.14	4.31%	9,764,515.12	4,258,989.98
365	OH Conductor	221,006,696.53	2.10%	4,641,140.63	3.06%	6,773,285.16	2,132,144.54
366	UG Conduit	51,186,997.90	2.97%	1,520,253.84	2.23%	1,139,482.05	(380,771.79)
367	UG Conductor	72,210,458.31	3.61%	2,606,797.54	2.27%	1,639,986.50	(966,811.04)
368	Line Transformers	132,533,159.07	2.51%	3,326,582.29	2.16%	2,860,814.16	(465,768.13)
369	Services	94,079,049.53	3.03%	2,850,595.20	3.60%	3,389,528.77	538,933.57
370	Meters						
	Arkansas	193,566.91	1.94%	3,755.20	3.99%	7,713.92	3,958.73
	Kansas	606,085.77	2.28%	13,818.76	3.98%	24,102.99	10,284.24
	Missouri	7,842,594.08	2.27%	178,026.89	4.28%	335,418.27	157,391.39

**EMPIRE DISTRICT ELECTRIC
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE
COMPOSITE RATES
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
	Oklahoma	270,608.19	2.27%	6,142.81	3.31%	8,952.94	2,810.13
370.2	AMI Meters	0.00	2.58%	0.00	5.00%	0.00	0.00
371	Installation on Customer Premises	18,016,325.94	5.15%	927,840.79	4.76%	857,149.86	(70,690.92)
373	Street Lighting & Signals	20,745,395.77	2.36%	489,591.34	3.50%	725,905.14	236,313.80
375	Charging Stations	161,630.70	5.00%	8,081.54	4.96%	8,013.15	(68.39)
Grand Total		1,036,726,567.20		26,590,061.87		31,706,265.68	5,116,203.81
	Storage Batteries	0.00	0.00%	0.00	5.00%	0.00	0.00
After retirement of assets > ASL							
General							
390	Structures and Improvements	15,799,445.13	2.84%	448,704.24	2.22%	351,446.88	(97,257.36)
391	Office Furniture	5,094,782.77	4.96%	252,701.23	5.00%	254,739.14	2,037.91
391	Computer Equipment	7,364,561.98	10.09%	743,084.30	20.00%	1,472,912.40	729,828.09
392	Transportation Equipment	20,855,658.28	7.00%	1,459,896.08	7.70%	1,606,717.52	146,821.45
393	Stores Equipment	2,048,422.04	3.14%	64,320.45	2.86%	58,526.34	(5,794.11)
394	Tools, Shop & Garage Equip	6,507,103.81	4.34%	282,408.31	5.00%	325,355.19	42,946.89
395	Laboratory Equipment	2,292,709.52	2.58%	59,151.91	5.00%	114,635.48	55,483.57
396	Power Operated Equipment	22,685,865.67	6.27%	1,422,403.78	6.75%	1,532,327.18	109,923.40
397	Communication Equipment	6,673,336.86	4.04%	269,602.81	6.67%	444,889.12	175,286.31
398	Miscellaneous Equipment	257,044.73	4.42%	11,361.38	2.94%	7,560.14	(3,801.24)
	Total General	89,578,930.79		5,013,634.48		6,169,109.39	1,155,474.92
	General Plant Reserve Amortization					(185,442.55)	(185,442.55)
Total		2,627,768,639.20		65,521,136.01		79,642,794.75	14,121,658.74