

The Empire District Electric Company  
 Test Year Ending September 30, 2020  
 ER-2021-0312

WP 3.2 - Accumulated Depreciation/Amortization - Update

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri	Total Missouri	RB ADJ 2	RB ADJ 3
				Test Year Ending Balance (d)		Reclassified Ending Balance (f)		Test Year Allocations (g)	Test Year Ending Balance (h) = (f) x (g)	Common Plant Removal (i)
<b>INTANGIBLE PLANT</b>										
1	301	Organization	PIS 09-2020	\$ -	\$ -	\$ -	86.06%	\$ -	\$ -	\$ -
2	302	Franchises	↓	1,023,714	-	1,023,714	86.06%	881,002	-	-
3	303	Misc Intangible	↓	28,899,891	-	28,899,891	86.06%	24,871,074	-	-
4		<u>Intangible Plant (Non-Wind):</u>		29,923,605	-	29,923,605		25,752,077	-	-
5	301	Organizational Costs	PIS 09-2020	-	-	-	86.06%	-	-	-
6	302	Franchises & Consents	↓	-	-	-	86.06%	-	-	-
7	303	Misc. Intangible Plant	↓	-	-	-	86.06%	-	-	-
8		<u>Total Neosho Ridge:</u>		-	-	-		-	-	-
9	301	Organizational Costs	PIS 09-2020	-	-	-	86.06%	-	-	-
10	302	Franchises & Consents	↓	-	-	-	86.06%	-	-	-
11	303	Misc. Intangible Plant	↓	-	-	-	86.06%	-	-	-
12		<u>Total North Fork Ridge:</u>		-	-	-		-	-	-
13	301	Organizational Costs	PIS 09-2020	-	-	-	86.06%	-	-	-
14	302	Franchises & Consents	↓	-	-	-	86.06%	-	-	-
15	303	Misc. Intangible Plant	↓	-	-	-	86.06%	-	-	-
16		<u>Total Kings Point:</u>		-	-	-		-	-	-
17		<u>Total Intangible Plant Accumulated Amortization w/ Wind:</u>		29,923,605	-	29,923,605		25,752,077	-	-
<b>PRODUCTION PLANT</b>										
18		<u>Steam Production:</u>								
19	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
20	311	Structures and Improvements	↓	-	-	-	85.37%	-	-	-
21	312	Boiler Plant and Equipment	↓	-	-	-	85.37%	-	-	-
22	314	Turbogenerators	↓	-	-	-	85.37%	-	-	-
23	315	Accessory Electric Equipment	↓	-	-	-	85.37%	-	-	-
24	316	Misc. Equipment	↓	-	-	-	85.37%	-	-	-
25		<u>Total Riverton:</u>		-	-	-		-	-	-
26	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
27	311	Structures and Improvements	↓	-	-	-	85.37%	-	-	-
28	312	Boiler Plant and Equipment	↓	-	-	-	85.37%	-	-	-
29	312T	Unit Train	↓	-	-	-	85.37%	-	-	-
30	314	Turbogenerators	↓	-	-	-	85.37%	-	-	-
31	315	Accessory Electric Equipment	↓	-	-	-	85.37%	-	-	-
32	316	Misc. Equipment	↓	-	-	-	85.37%	-	-	-
33		<u>Total Asbury:</u>		-	-	-		-	-	-
34	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
35	311	Structures and Improvements	↓	2,931,522	-	2,931,522	85.37%	2,502,551	-	38,859
36	312	Boiler Plant and Equipment	↓	39,528,646	-	39,528,646	85.37%	33,744,506	-	1,099,940
37	312T	Unit Train	↓	197,607	-	197,607	85.37%	168,691	-	14,809
38	314	Turbogenerators	↓	6,596,013	-	6,596,013	85.37%	5,630,821	-	52,437

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Line No.	FERC (a)	Description (b)	Reference (c)	RB ADJ 4 Accum. Amort. Update (k)	RB ADJ 12 GFR Reallocations (l)	RB ADJ 13 Environmental Costs (m)	RB ADJ 15 A/D for Stranded Meters (n)	Total Missouri Pro Forma Adjustments (o) = (i) thru (n)	Total Missouri Pro Forma Ending Balance (p) = (h) + (o)
<b>INTANGIBLE PLANT</b>									
1	301	Organization	PIS 09-2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises		20,224	12,580	-	-	32,804	913,806
3	303	Misc Intangible		4,229,875	355,138	-	-	4,585,014	29,456,088
4		<u>Intangible Plant (Non-Wind):</u>		4,250,100	367,718	-	-	4,617,818	30,369,894
5	301	Organizational Costs	PIS 09-2020	-	-	-	-	-	-
6	302	Franchises & Consents		-	-	-	-	-	-
7	303	Misc. Intangible Plant		85,500	-	-	-	85,500	85,500
8		<u>Total Neosho Ridge:</u>		85,500	-	-	-	85,500	85,500
9	301	Organizational Costs	PIS 09-2020	-	-	-	-	-	-
10	302	Franchises & Consents		-	-	-	-	-	-
11	303	Misc. Intangible Plant		146,008	-	-	-	146,008	146,008
12		<u>Total North Fork Ridge:</u>		146,008	-	-	-	146,008	146,008
13	301	Organizational Costs	PIS 09-2020	-	-	-	-	-	-
14	302	Franchises & Consents		-	-	-	-	-	-
15	303	Misc. Intangible Plant		30,459	-	-	-	30,459	30,459
16		<u>Total Kings Point:</u>		30,459	-	-	-	30,459	30,459
17		<u>Total Intangible Plant Accumulated Amortization w/ Wind:</u>		4,512,067	367,718	-	-	4,879,785	30,631,862
<b>PRODUCTION PLANT</b>									
18		<u>Steam Production:</u>							
19	310	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
20	311	Structures and Improvements		-	-	-	-	-	-
21	312	Boiler Plant and Equipment		-	-	-	-	-	-
22	314	Turbogenerators		-	-	-	-	-	-
23	315	Accessory Electric Equipment		-	-	-	-	-	-
24	316	Misc. Equipment		-	-	-	-	-	-
25		<u>Total Riverton:</u>		-	-	-	-	-	-
26	310	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
27	311	Structures and Improvements		-	-	-	-	-	-
28	312	Boiler Plant and Equipment		-	-	-	-	-	-
29	312T	Unit Train		-	-	-	-	-	-
30	314	Turbogenerators		-	-	-	-	-	-
31	315	Accessory Electric Equipment		-	-	-	-	-	-
32	316	Misc. Equipment		-	-	-	-	-	-
33		<u>Total Asbury:</u>		-	-	-	-	-	-
34	310	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
35	311	Structures and Improvements		-	85,278	-	-	124,137	2,626,688
36	312	Boiler Plant and Equipment		-	1,149,877	-	-	2,249,818	35,994,324
37	312T	Unit Train		-	5,748	-	-	20,557	189,248
38	314	Turbogenerators		-	191,864	-	-	244,301	5,875,122

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Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri	Total Missouri	RB ADJ 2	RB ADJ 3
				Test Year Ending Balance (d)		Reclassified Ending Balance (f)		Test Year Allocations (g)	Test Year Ending Balance (h) = (f) x (g)	Common Plant Removal (i)
39	315	Accessory Electric Equipment	↓	4,114,672	-	4,114,672	85.37%	3,512,556	-	154,804
40	316	Misc. Equipment		774,228	-	774,228	85.37%	660,904	-	25,933
41	311-316	Miscellaneous		-	-	-	85.37%	-	-	-
42		<u>Total Iatan 1:</u>		54,142,688	-	54,142,688		46,220,028	-	1,386,783
43	311	Structures and Improvements	PIS 09-2020	3,537,763	-	3,537,763	85.37%	3,019,866	-	221,841
44	311.05	Reg Plan Amort	↓	3,544,751	-	3,544,751	100.00%	3,544,751	-	-
45	312	Boiler Plant and Equipment		22,051,142	-	22,051,142	85.37%	18,823,040	-	1,223,233
46	312.05	Reg Plan Amort		23,321,791	-	23,321,791	100.00%	23,321,791	-	-
47	314	Turbogenerators		8,143,529	-	8,143,529	85.37%	6,951,681	-	529,472
48	314.05	Reg Plan Amort		8,319,550	-	8,319,550	100.00%	8,319,550	-	-
49	315	Accessory Electric Equipment		1,910,573	-	1,910,573	85.37%	1,630,716	-	123,456
50	315.05	Reg Plan Amort		2,101,102	-	2,101,102	100.00%	2,101,102	-	-
51	316	Misc. Equipment		488,107	-	488,107	85.37%	415,821	-	5,283
52	316.05	Reg Plan Amort		25,758	-	25,758	100.00%	25,758	-	-
53		<u>Total Iatan 2:</u>		73,444,068	-	73,444,068		68,154,076	-	2,103,286
54	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
55	311	Structures and Improvements	↓	1,881,352	-	1,881,352	85.37%	1,606,055	-	219,737
56	312	Boiler Plant and Equipment		7,010,647	-	7,010,647	85.37%	5,984,783	-	523,154
57	314	Turbogenerators		188,152	-	188,152	85.37%	160,620	-	16,760
58	315	Accessory Electric Equipment		735,485	-	735,485	85.37%	627,862	-	67,454
59	316	Misc. Equipment		68,087	-	68,087	85.37%	58,124	-	10,079
60		<u>Total Iatan Common:</u>		9,883,724	-	9,883,724		8,437,443	-	837,185
61	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
62	311	Structures and Improvements	↓	4,124,856	-	4,124,856	85.37%	3,521,267	-	275,056
63	312	Boiler Plant and Equipment		10,956,558	-	10,956,558	85.37%	9,353,289	-	792,770
64	312.PLS	Train Lease		3,369,880	-	3,369,880	85.37%	2,876,767	-	234,524
65	312T	Unit Train		4,058	-	4,058	85.37%	3,464	-	546
66	314	Turbogenerators		3,357,540	-	3,357,540	85.37%	2,866,233	-	262,402
67	315	Accessory Electric Equipment		1,172,284	-	1,172,284	85.37%	1,000,744	-	47,540
68	316	Misc. Equipment		738,440	-	738,440	85.37%	630,384	-	(76,852)
69		<u>Total Plum Point:</u>		23,723,615	-	23,723,615		20,252,149	-	1,535,984
70		<u>Total Steam Production:</u>		161,194,096	-	161,194,096		143,063,696	-	5,863,237
71		<u>Hydro Production:</u>								
72	330	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
73	331	Structures and Improvements	↓	253,392	-	253,392	85.37%	216,313	-	21,924
74	332	Dams		1,625,473	-	1,625,473	85.37%	1,387,618	-	45,398
75	333	Turbogenerators		961,781	-	961,781	85.37%	821,044	-	98,908
76	334	Accessory Electric Equipment		286,064	-	286,064	85.37%	244,205	-	40,153
77	335	Misc. Equipment		150,669	-	150,669	85.37%	128,622	-	9,011
78		<u>Total Hydro Production:</u>		3,277,379	-	3,277,379		2,797,801	-	215,394
79		<u>Other Production:</u>								

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				Accum. Amort. Update (k)	GFR Reallocations (l)	Environmental Costs (m)	A/D for Stranded Meters (n)	Pro Forma Adjustments (o) = (i) thru (n)	Pro Forma Ending Balance (p) = (h) + (o)
39	315	Accessory Electric Equipment	↓	-	119,703	-	-	274,508	3,787,064
40	316	Misc. Equipment		-	22,534	-	-	48,467	709,370
41	311-316	Miscellaneous		-	-	(5,265,454)	-	(5,265,454)	(5,265,454)
42		<u>Total Iatan 1:</u>		-	1,575,005	(5,265,454)	-	(2,303,666)	43,916,362
43	311	Structures and Improvements	PIS 09-2020	-	103,029	-	-	324,870	3,344,736
44	311.05	Reg Plan Amort	↓	-	-	-	-	-	3,544,751
45	312	Boiler Plant and Equipment		-	642,051	-	-	1,865,284	20,688,324
46	312.05	Reg Plan Amort		-	-	-	-	-	23,321,791
47	314	Turbogenerators		-	236,979	-	-	766,451	7,718,132
48	314.05	Reg Plan Amort		-	-	-	-	-	8,319,550
49	315	Accessory Electric Equipment		-	55,691	-	-	179,147	1,809,863
50	315.05	Reg Plan Amort		-	-	-	-	-	2,101,102
51	316	Misc. Equipment		-	14,575	-	-	19,858	435,679
52	316.05	Reg Plan Amort		-	-	-	-	-	25,758
53		<u>Total Iatan 2:</u>		-	1,052,325	-	-	3,155,611	71,309,687
54	310	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
55	311	Structures and Improvements	↓	-	54,725	-	-	274,461	1,880,516
56	312	Boiler Plant and Equipment		-	203,925	-	-	727,079	6,711,861
57	314	Turbogenerators		-	5,473	-	-	22,233	182,853
58	315	Accessory Electric Equipment		-	21,394	-	-	88,848	716,710
59	316	Misc. Equipment		-	1,981	-	-	12,060	70,184
60		<u>Total Iatan Common:</u>		-	287,496	-	-	1,124,681	9,562,125
61	310	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
62	311	Structures and Improvements	↓	-	119,983	-	-	395,039	3,916,306
63	312	Boiler Plant and Equipment		-	318,703	-	-	1,111,473	10,464,763
64	312.PLS	Train Lease		-	98,023	-	-	332,546	3,209,313
65	312T	Unit Train		-	118	-	-	664	4,128
66	314	Turbogenerators		-	97,664	-	-	360,065	3,226,298
67	315	Accessory Electric Equipment		-	34,099	-	-	81,639	1,082,383
68	316	Misc. Equipment		-	21,480	-	-	(55,373)	575,012
69		<u>Total Plum Point:</u>		-	690,069	-	-	2,226,054	22,478,203
70		<u>Total Steam Production:</u>	-	3,604,896	(5,265,454)	-	4,202,680	147,266,376	
71		<u>Hydro Production:</u>							
72	330	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
73	331	Structures and Improvements	↓	-	7,371	-	-	29,295	245,608
74	332	Dams		-	47,282	-	-	92,680	1,480,298
75	333	Turbogenerators		-	27,976	-	-	126,884	947,928
76	334	Accessory Electric Equipment		-	8,321	-	-	48,474	292,678
77	335	Misc. Equipment		-	4,383	-	-	13,394	142,016
78		<u>Total Hydro Production:</u>		-	95,332	-	-	310,726	3,108,528
79		<u>Other Production:</u>							

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				Test Year Ending Balance (d)		Reclassified Ending Balance (f)		Allocations (g)		
80	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
81		<u>Total Bat Cave:</u>		-	-	-		-	-	-
82	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
83	341	Structures and Improvements		4,951,937	-	4,951,937	85.37%	4,227,322	-	412,963
84	342	Fuel Holders		1,511,636	-	1,511,636	85.37%	1,290,439	-	79,250
85	343	Prime Movers		-	-	-	85.37%	-	-	-
86	344	Generators		-	-	-	85.37%	-	-	-
87	345	Accessory Electric Equipment		169,861	-	169,861	85.37%	145,005	-	5,030
88	346	Misc. Equipment		346,413	-	346,413	85.37%	295,723	-	(4,106)
89		<u>Total Asbury:</u>		6,979,846	-	6,979,846		5,958,489	-	493,137
90	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
91	341	Structures and Improvements		-	-	-	85.37%	-	-	1,208
92	342	Fuel Holders, Producers & Accessories		-	-	-	85.37%	-	-	-
93	343	Prime Movers		-	-	-	85.37%	-	-	-
94	344	Generators		-	-	-	85.37%	-	-	19,635
95	345	Accessory Electric Equipment		-	-	-	85.37%	-	-	4,294
96	346	Miscellaneous Power Plant Equipment		-	-	-	85.37%	-	-	63
97		<u>Total Prosperity Solar:</u>		-	-	-		-	-	25,199
98	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
99	341	Structures and Improvements		1,838,323	-	1,838,323	85.37%	1,569,322	-	99,297
100	342	Fuel Holders		1,496,621	-	1,496,621	85.37%	1,277,621	-	41,749
101	343	Prime Movers		19,165,697	-	19,165,697	85.37%	16,361,189	-	741,018
102	344	Generators		4,487,076	-	4,487,076	85.37%	3,830,484	-	153,036
103	345	Accessory Electric Equipment		1,681,096	-	1,681,096	85.37%	1,435,102	-	91,713
104	346	Misc. Equipment		2,155,881	-	2,155,881	85.37%	1,840,412	-	66,402
105		<u>Total Energy Center:</u>		30,824,694	-	30,824,694		26,314,130	-	1,193,215
106	341	Structures and Improvements	PIS 09-2020	316,256	-	316,256	85.37%	269,978	-	23,866
107	342	Fuel Holders		536,380	-	536,380	85.37%	457,891	-	28,861
108	343	Prime Movers		9,397,162	-	9,397,162	85.37%	8,022,080	-	1,019,969
109	344	Generators		281,487	-	281,487	85.37%	240,297	-	103,416
110	345	Accessory Electric Equipment		1,195,331	-	1,195,331	85.37%	1,020,419	-	69,203
111	346	Misc. Equipment		358,160	-	358,160	85.37%	305,750	-	20,364
112		<u>Total Energy Center FT8:</u>		12,084,775	-	12,084,775		10,316,416	-	1,265,679
113	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
114		<u>Total Riverton Common:</u>		-	-	-		-	-	-
115	341	Structures and Improvements	PIS 09-2020	3,033,195	-	3,033,195	85.37%	2,589,349	-	291,581
116	342	Fuel Holders		302,702	-	302,702	85.37%	258,408	-	32,205
117	343	Prime Movers		2,602,189	-	2,602,189	85.37%	2,221,412	-	147,530
118	344	Generators		961,891	-	961,891	85.37%	821,138	-	30,534
119	345	Accessory Electric Equipment		642,221	-	642,221	85.37%	548,245	-	47,211
120	346	Misc. Equipment		382,025	-	382,025	85.37%	326,124	-	42,813

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				Accum. Amort. Update (k)	GFR Reallocations (l)	Environmental Costs (m)	A/D for Stranded Meters (n)	Pro Forma Adjustments (o) = (i) thru (n)	Pro Forma Ending Balance (p) = (h) + (o)
80	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
81		<u>Total Bat Cave:</u>		-	-	-	-	-	-
82	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
83	341	Structures and Improvements		-	144,041	-	-	557,004	4,784,326
84	342	Fuel Holders		-	43,970	-	-	123,220	1,413,659
85	343	Prime Movers		-	-	-	-	-	-
86	344	Generators		-	-	-	-	-	-
87	345	Accessory Electric Equipment		-	4,941	-	-	9,971	154,977
88	346	Misc. Equipment		-	10,076	-	-	5,971	301,693
89		<u>Total Asbury:</u>		-	203,029	-	-	696,166	6,654,655
90	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
91	341	Structures and Improvements		-	-	-	-	1,208	1,208
92	342	Fuel Holders, Producers & Accessories		-	-	-	-	-	-
93	343	Prime Movers		-	-	-	-	-	-
94	344	Generators		-	-	-	-	19,635	19,635
95	345	Accessory Electric Equipment		-	-	-	-	4,294	4,294
96	346	Miscellaneous Power Plant Equipment		-	-	-	-	63	63
97		<u>Total Prosperity Solar:</u>		-	-	-	-	25,199	25,199
98	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
99	341	Structures and Improvements		-	53,473	-	-	152,770	1,722,091
100	342	Fuel Holders		-	43,533	-	-	85,283	1,362,904
101	343	Prime Movers		-	557,489	-	-	1,298,507	17,659,697
102	344	Generators		-	130,519	-	-	283,556	4,114,040
103	345	Accessory Electric Equipment		-	48,899	-	-	140,612	1,575,714
104	346	Misc. Equipment		-	62,710	-	-	129,112	1,969,523
105		<u>Total Energy Center:</u>		-	896,624	-	-	2,089,840	28,403,970
106	341	Structures and Improvements	PIS 09-2020	-	9,199	-	-	33,065	303,043
107	342	Fuel Holders		-	15,602	-	-	44,463	502,355
108	343	Prime Movers		-	273,343	-	-	1,293,312	9,315,392
109	344	Generators		-	8,188	-	-	111,604	351,901
110	345	Accessory Electric Equipment		-	34,770	-	-	103,972	1,124,391
111	346	Misc. Equipment		-	10,418	-	-	30,782	336,532
112		<u>Total Energy Center FT8:</u>		-	351,520	-	-	1,617,199	11,933,615
113	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
114		<u>Total Riverton Common:</u>		-	-	-	-	-	-
115	341	Structures and Improvements	PIS 09-2020	-	88,229	-	-	379,810	2,969,160
116	342	Fuel Holders		-	8,805	-	-	41,009	299,417
117	343	Prime Movers		-	75,692	-	-	223,222	2,444,634
118	344	Generators		-	27,979	-	-	58,514	879,652
119	345	Accessory Electric Equipment		-	18,681	-	-	65,892	614,137
120	346	Misc. Equipment		-	11,112	-	-	53,926	380,049

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Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Test Year Allocations (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 2 Common Plant Removal (i)	RB ADJ 3 Accum. Depr. Update (j)
121		<u>Total Riverton 9, 10, 11:</u>		7,924,224	-	7,924,224		6,764,676	-	591,874
122	341	Structures and Improvements	PIS 09-2020	2,088,019	-	2,088,019	85.37%	1,782,480	-	318,359
123	342	Fuel Holders		217,100	-	217,100	85.37%	185,332	-	13,599
124	343	Prime Movers		16,025,514	-	16,025,514	85.37%	13,680,508	-	2,299,134
125	344	Generators		3,459,100	-	3,459,100	85.37%	2,952,931	-	(4,575)
126	345	Accessory Electric Equipment		3,630,053	-	3,630,053	85.37%	3,098,869	-	419,616
127	346	Misc. Equipment		638,209	-	638,209	85.37%	544,820	-	43,838
128		<u>Total Riverton Unit 12:</u>		26,057,994	-	26,057,994		22,244,940	-	3,089,972
129	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
130	341	Structures and Improvements		1,016,141	-	1,016,141	85.37%	867,449	-	15,795
131	342	Fuel Holders		2,428,005	-	2,428,005	85.37%	2,072,716	-	40,869
132	343	Prime Movers		13,957,394	-	13,957,394	85.37%	11,915,015	-	362,633
133	344	Generators		2,834,415	-	2,834,415	85.37%	2,419,656	-	31,573
134	345	Accessory Electric Equipment		1,673,982	-	1,673,982	85.37%	1,429,029	-	46,052
135	346	Misc. Equipment		119,092	-	119,092	85.37%	101,665	-	4,883
136		<u>Total State Line Unit 1:</u>		22,029,029	-	22,029,029		18,805,531	-	501,805
137	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
138	341	Structures and Improvements		1,371,630	-	1,371,630	85.37%	1,170,920	-	33,246
139	342	Fuel Holders		244,031	-	244,031	85.37%	208,322	-	3,731
140	343	Prime Movers		53,572	-	53,572	85.37%	45,733	-	13,192
141	344	Generators		-	-	-	85.37%	-	-	-
142	345	Accessory Electric Equipment		698,618	-	698,618	85.37%	596,390	-	42,342
143	346	Misc. Equipment		221,120	-	221,120	85.37%	188,764	-	18,327
144		<u>Total State Line Common:</u>		2,588,970	-	2,588,970		2,210,127	-	110,839
145	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
146	341	Structures and Improvements		2,837,681	-	2,837,681	85.37%	2,422,444	-	22,190
147	342	Fuel Holders		217,500	-	217,500	85.37%	185,673	-	3,358
148	343	Prime Movers		34,477,026	-	34,477,026	85.37%	29,432,018	-	1,531,886
149	344	Generators		8,496,372	-	8,496,372	85.37%	7,253,102	-	463,774
150	345	Accessory Electric Equipment		2,722,409	-	2,722,409	85.37%	2,324,040	-	123,423
151	346	Misc. Equipment		743,641	-	743,641	85.37%	634,824	-	48,357
152		<u>Total State Line CC:</u>		49,494,628	-	49,494,628		42,252,101	-	2,192,987
153		<u>Total Other Production:</u>		157,984,159	-	157,984,159		134,866,409	-	9,464,707
154		<u>Total Production Plant Depreciation (Non-Wind):</u>		322,455,634	-	322,455,634		280,727,907	-	15,543,339
155	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
156	341	Structures and Improvements		-	-	-	85.37%	-	-	26,211
157	342	Fuel Holders, Producers & Accessories		-	-	-	85.37%	-	-	-
158	343	Prime Movers		-	-	-	85.37%	-	-	-
159	344	Generators		-	-	-	85.37%	-	-	596,484
160	345	Accessory Electric Equipment		-	-	-	85.37%	-	-	12,173
161	346	Miscellaneous Power Plant Equipment		-	-	-	85.37%	-	-	2,737

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Line No.	FERC (a)	Description (b)	Reference (c)	RB ADJ 4	RB ADJ 12	RB ADJ 13	RB ADJ 15	Total Missouri	Total Missouri
				Accum. Amort. Update (k)	GFR Reallocations (l)	Environmental Costs (m)	A/D for Stranded Meters (n)	Pro Forma Adjustments (o) = (i) thru (n)	Pro Forma Ending Balance (p) = (h) + (o)
121		<u>Total Riverton 9, 10, 11:</u>		-	230,499	-	-	822,373	7,587,049
122	341	Structures and Improvements	PIS 09-2020	-	60,736	-	-	379,095	2,161,575
123	342	Fuel Holders		-	6,315	-	-	19,914	205,246
124	343	Prime Movers		-	466,148	-	-	2,765,282	16,445,790
125	344	Generators		-	100,618	-	-	96,043	3,048,974
126	345	Accessory Electric Equipment		-	105,590	-	-	525,207	3,624,076
127	346	Misc. Equipment		-	18,564	-	-	62,402	607,222
128		<u>Total Riverton Unit 12:</u>		-	757,971	-	-	3,847,943	26,092,883
129	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
130	341	Structures and Improvements		-	29,557	-	-	45,352	912,802
131	342	Fuel Holders		-	70,625	-	-	111,494	2,184,210
132	343	Prime Movers		-	405,991	-	-	768,624	12,683,639
133	344	Generators		-	82,447	-	-	114,020	2,533,676
134	345	Accessory Electric Equipment		-	48,693	-	-	94,745	1,523,774
135	346	Misc. Equipment		-	3,464	-	-	8,347	110,012
136		<u>Total State Line Unit 1:</u>		-	640,777	-	-	1,142,583	19,948,113
137	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
138	341	Structures and Improvements		-	39,898	-	-	73,144	1,244,063
139	342	Fuel Holders		-	7,098	-	-	10,830	219,151
140	343	Prime Movers		-	1,558	-	-	14,751	60,483
141	344	Generators		-	-	-	-	-	-
142	345	Accessory Electric Equipment		-	20,321	-	-	62,663	659,053
143	346	Misc. Equipment		-	6,432	-	-	24,759	213,523
144		<u>Total State Line Common:</u>		-	75,308	-	-	186,146	2,396,273
145	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
146	341	Structures and Improvements		-	82,542	-	-	104,732	2,527,176
147	342	Fuel Holders		-	6,327	-	-	9,684	195,357
148	343	Prime Movers		-	1,002,863	-	-	2,534,749	31,966,768
149	344	Generators		-	247,141	-	-	710,915	7,964,017
150	345	Accessory Electric Equipment		-	79,189	-	-	202,612	2,526,652
151	346	Misc. Equipment		-	21,631	-	-	69,988	704,812
152		<u>Total State Line CC:</u>		-	1,439,693	-	-	3,632,680	45,884,782
153		<u>Total Other Production:</u>		-	4,595,422	-	-	14,060,129	148,926,538
154		<u>Total Production Plant Depreciation (Non-Wind):</u>		-	8,295,650	(5,265,454)	-	18,573,535	299,301,442
155	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
156	341	Structures and Improvements		-	-	-	-	26,211	26,211
157	342	Fuel Holders, Producers & Accessories		-	-	-	-	-	-
158	343	Prime Movers		-	-	-	-	-	-
159	344	Generators		-	-	-	-	596,484	596,484
160	345	Accessory Electric Equipment		-	-	-	-	12,173	12,173
161	346	Miscellaneous Power Plant Equipment		-	-	-	-	2,737	2,737



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Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Test Year Allocations (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 2 Common Plant Removal (i)	RB ADJ 3 Accum. Depr. Update (j)
162		<u>Total Neosho Ridge:</u>		-	-	-	-	-	-	637,605
163	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
164	341	Structures and Improvements		-	-	-	85.37%	-	-	33,860
165	342	Fuel Holders, Producers & Accessories		-	-	-	85.37%	-	-	-
166	343	Prime Movers		-	-	-	85.37%	-	-	-
167	344	Generators		-	-	-	85.37%	-	-	1,832,723
168	345	Accessory Electric Equipment		-	-	-	85.37%	-	-	37,403
169	346	Miscellaneous Power Plant Equipment		-	-	-	85.37%	-	-	8,489
170		<u>Total North Fork Ridge:</u>		-	-	-	-	-	-	1,912,474
171	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
172	341	Structures and Improvements		-	-	-	85.37%	-	-	13,963
173	342	Fuel Holders, Producers & Accessories		-	-	-	85.37%	-	-	-
174	343	Prime Movers		-	-	-	85.37%	-	-	-
175	344	Generators		-	-	-	85.37%	-	-	317,760
176	345	Accessory Electric Equipment		-	-	-	85.37%	-	-	6,485
177	346	Miscellaneous Power Plant Equipment		-	-	-	85.37%	-	-	1,458
178		<u>Total Kings Point:</u>		-	-	-	-	-	-	339,666
179		<u>Total Production Plant Accumulated Depreciation w/ Wind:</u>		322,455,634	-	322,455,634	-	280,727,907	-	18,433,084
<b>TRANSMISSION PLANT</b>										
180	350	Land and Land Rights	PIS 09-2020	-	-	-	83.65%	-	-	-
181	352	Structures and Improvements		1,592,690	-	1,592,690	83.65%	1,332,233	-	(20,041)
182	352	Structures and Improvements (latan)		46,123	-	46,123	83.65%	38,580	-	(342)
183	353	Station Equipment		48,819,850	-	48,819,850	83.65%	40,836,197	-	42,069
184	353	Station Equipment (latan)		559,702	-	559,702	83.65%	468,172	-	10,066
185	354	Towers & Fixtures		1,037,451	-	1,037,451	83.65%	867,794	-	13,367
186	355	Poles & Fixtures		32,159,086	-	32,159,086	83.65%	26,900,017	-	1,763,657
187	356	Overhead Conductor		29,860,643	-	29,860,643	83.65%	24,977,445	-	897,871
188		<u>Total Transmission Plant Depreciation (Non-Wind):</u>		114,075,545	-	114,075,545	-	95,420,437	-	2,706,646
189	350	Land and Land Rights	PIS 09-2020	-	-	-	83.65%	-	-	-
190	352	Structures and Improvements		-	-	-	83.65%	-	-	-
191	353	Station Equipment		-	-	-	83.65%	-	-	4,341
192	354	Towers & Fixtures		-	-	-	83.65%	-	-	-
193	355	Poles & Fixtures		-	-	-	83.65%	-	-	29,670
194	356	Overhead Conductors & Devices		-	-	-	83.65%	-	-	16,473
195		<u>Total Neosho Ridge:</u>		-	-	-	-	-	-	50,484
196	350	Land and Land Rights	PIS 09-2020	-	-	-	83.65%	-	-	-
197	352	Structures and Improvements		-	-	-	83.65%	-	-	-
198	353	Station Equipment		-	-	-	83.65%	-	-	31,407
199	354	Towers & Fixtures		-	-	-	83.65%	-	-	-
200	355	Poles & Fixtures		-	-	-	83.65%	-	-	39,552
201	356	Overhead Conductors & Devices		-	-	-	83.65%	-	-	24,825

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				Accum. Amort. Update (k)	GFR Reallocations (l)	Environmental Costs (m)	A/D for Stranded Meters (n)	Pro Forma Adjustments (o) = (i) thru (n)	Pro Forma Ending Balance (p) = (h) + (o)
162		<u>Total Neosho Ridge:</u>		-	-	-	-	637,605	637,605
163	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
164	341	Structures and Improvements		-	-	-	-	33,860	33,860
165	342	Fuel Holders, Producers & Accessories		-	-	-	-	-	-
166	343	Prime Movers		-	-	-	-	-	-
167	344	Generators		-	-	-	-	1,832,723	1,832,723
168	345	Accessory Electric Equipment		-	-	-	-	37,403	37,403
169	346	Miscellaneous Power Plant Equipment		-	-	-	-	8,489	8,489
170		<u>Total North Fork Ridge:</u>		-	-	-	-	1,912,474	1,912,474
171	340	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
172	341	Structures and Improvements		-	-	-	-	13,963	13,963
173	342	Fuel Holders, Producers & Accessories		-	-	-	-	-	-
174	343	Prime Movers		-	-	-	-	-	-
175	344	Generators		-	-	-	-	317,760	317,760
176	345	Accessory Electric Equipment		-	-	-	-	6,485	6,485
177	346	Miscellaneous Power Plant Equipment		-	-	-	-	1,458	1,458
178		<u>Total Kings Point:</u>		-	-	-	-	339,666	339,666
179		<u>Total Production Plant Accumulated Depreciation w/ Wind:</u>		-	8,295,650	(5,265,454)	-	21,463,280	302,191,186
<b>TRANSMISSION PLANT</b>									
180	350	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
181	352	Structures and Improvements		-	-	-	-	(20,041)	1,312,192
182	352	Structures and Improvements (latan)		-	-	-	-	(342)	38,238
183	353	Station Equipment		-	-	(1,065)	-	41,004	40,877,201
184	353	Station Equipment (latan)		-	-	-	-	10,066	478,238
185	354	Towers & Fixtures		-	-	-	-	13,367	881,161
186	355	Poles & Fixtures		-	-	-	-	1,763,657	28,663,674
187	356	Overhead Conductor		-	-	-	-	897,871	25,875,316
188		<u>Total Transmission Plant Depreciation (Non-Wind):</u>		-	-	(1,065)	-	2,705,581	98,126,019
189	350	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
190	352	Structures and Improvements		-	-	-	-	-	-
191	353	Station Equipment		-	-	-	-	4,341	4,341
192	354	Towers & Fixtures		-	-	-	-	-	-
193	355	Poles & Fixtures		-	-	-	-	29,670	29,670
194	356	Overhead Conductors & Devices		-	-	-	-	16,473	16,473
195		<u>Total Neosho Ridge:</u>		-	-	-	-	50,484	50,484
196	350	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
197	352	Structures and Improvements		-	-	-	-	-	-
198	353	Station Equipment		-	-	-	-	31,407	31,407
199	354	Towers & Fixtures		-	-	-	-	-	-
200	355	Poles & Fixtures		-	-	-	-	39,552	39,552
201	356	Overhead Conductors & Devices		-	-	-	-	24,825	24,825

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202		<u>Total North Fork Ridge:</u>		-	-	-		-	-	95,784
203	350	Land and Land Rights	PIS 09-2020	-	-	-	83.65%	-	-	-
204	352	Structures and Improvements		-	-	-	83.65%	-	-	-
205	353	Station Equipment		-	-	-	83.65%	-	-	2,313
206	354	Towers & Fixtures		-	-	-	83.65%	-	-	-
207	355	Poles & Fixtures		-	-	-	83.65%	-	-	15,806
208	356	Overhead Conductors & Devices		-	-	-	83.65%	-	-	8,776
209		<u>Total Kings Point:</u>		-	-	-		-	-	26,894
210		<u>Total Transmission Plant Accumulated Depreciation w/ Wind:</u>		<u>114,075,545</u>	<u>-</u>	<u>114,075,545</u>		<u>95,420,437</u>	<u>-</u>	<u>2,879,808</u>
<b>DISTRIBUTION PLANT</b>										
211	360	Land and Land Rights	PIS 09-2020	-	-	-	87.70%	-	-	-
212	361	Structures		6,568,380	(1,546,377) *	5,022,004	87.70%	4,404,150	-	168,585
213	362	Station Equipment		41,853,893	-	41,853,893	87.70%	36,704,634	-	1,116,882
214	364	Poles & Fixtures		115,129,644	-	115,129,644	87.70%	100,965,315	-	(439,852)
215	365	Overhead Conductor		115,737,509	-	115,737,509	87.70%	101,498,395	-	1,243,509
216	366	Underground Conduit		23,055,709	-	23,055,709	87.70%	20,219,180	-	503,582
217	367	Underground Conductor		41,504,268	-	41,504,268	87.70%	36,398,024	-	755,444
218	368	Transformers		50,367,411	-	50,367,411	87.70%	44,170,740	-	(470,709)
219	369	Services		70,237,695	-	70,237,695	87.70%	61,596,394	-	1,317,894
220	370	Meters		4,075,580	-	4,075,580	87.70%	3,574,164	-	(12,338,217)
221	371	Private Lights		14,711,726	-	14,711,726	87.70%	12,901,751	-	(49,803)
222	373	Street Lights		5,673,367	-	5,673,367	87.70%	4,975,376	-	(98,078)
223	375	Charging Stations		24,843	-	24,843	100.00%	24,843	-	6,516
224		<u>Total Distribution Plant:</u>		<u>488,940,024</u>	<u>(1,546,377)</u>	<u>487,393,647</u>		<u>427,432,964</u>	<u>-</u>	<u>(8,284,246)</u>
<b>GENERAL PLANT</b>										
225	389	Land	PIS 09-2020	-	-	-	86.06%	-	-	-
226	390	Structures		7,677,299	1,546,377 *	9,223,676	86.06%	7,937,841	(1,027,263)	295,992
227	391	Furniture		2,603,604	-	2,603,604	86.06%	2,240,646	(296,833)	157,326
228	391C	Computer Equipment		13,749,230	-	13,749,230	86.06%	11,832,505	(1,780,796)	1,193,565
229	391LS	Furniture Lease		(12,476)	-	(12,476)	86.06%	(10,737)	-	551
230	392	Transportation Equipment		7,348,156	-	7,348,156	86.06%	6,323,780	-	(2,566,563)
231	393	Stores Equipment		359,361	-	359,361	86.06%	309,264	-	36,831
232	394	Tools		4,736,764	-	4,736,764	86.06%	4,076,431	-	255,350
233	395	Lab Equipment		1,072,653	-	1,072,653	86.06%	923,119	-	45,610
234	396	Power Operated Equipment		7,227,569	-	7,227,569	86.06%	6,220,003	-	(2,700,160)
235	397	Communication		7,253,437	-	7,253,437	86.06%	6,242,265	(410,588)	320,357
236	398	Misc. Equipment		211,832	-	211,832	86.06%	182,301	(13,685)	(12,959)
237		<u>Total General Plant:</u>		<u>52,227,428</u>	<u>1,546,377</u>	<u>53,773,805</u>		<u>46,277,417</u>	<u>(3,529,166)</u>	<u>(2,974,100)</u>
<b>ASSET RETIREMENT COSTS - WIND ACCUMULATED DEPRECIATION</b>										
238	347	Neosho Ridge FERC 347 ARO	PIS 09-2020	-	-	-	0.00%	-	-	94,039
239	347	North Fork Ridge FERC 347 ARO		-	-	-	0.00%	-	-	97,000
240	347	Kings Point FERC 347 ARO		-	-	-	0.00%	-	-	51,080

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Line No.	FERC (a)	Description (b)	Reference (c)	RB ADJ 4	RB ADJ 12	RB ADJ 13	RB ADJ 15	Total Missouri	Total Missouri
				Accum. Amort. Update (k)	GFR Reallocations (l)	Environmental Costs (m)	A/D for Stranded Meters (n)	Pro Forma Adjustments (o) = (i) thru (n)	Pro Forma Ending Balance (p) = (h) + (o)
202		Total North Fork Ridge:		-	-	-	-	95,784	95,784
203	350	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
204	352	Structures and Improvements		-	-	-	-	-	-
205	353	Station Equipment		-	-	-	-	2,313	2,313
206	354	Towers & Fixtures		-	-	-	-	-	-
207	355	Poles & Fixtures		-	-	-	-	15,806	15,806
208	356	Overhead Conductors & Devices		-	-	-	-	8,776	8,776
209		Total Kings Point:		-	-	-	-	26,894	26,894
210		Total Transmission Plant Accumulated Depreciation w/ Wind:		-	-	(1,065)	-	2,878,744	98,299,181
<b>DISTRIBUTION PLANT</b>									
211	360	Land and Land Rights	PIS 09-2020	-	-	-	-	-	-
212	361	Structures		-	-	-	-	168,585	4,572,735
213	362	Station Equipment		-	-	(2,015)	-	1,114,867	37,819,501
214	364	Poles & Fixtures		-	-	-	-	(439,852)	100,525,463
215	365	Overhead Conductor		-	-	-	-	1,243,509	102,741,903
216	366	Underground Conduit		-	-	-	-	503,582	20,722,762
217	367	Underground Conductor		-	-	-	-	755,444	37,153,467
218	368	Transformers		-	-	(365,339)	-	(836,048)	43,334,692
219	369	Services		-	-	-	-	1,317,894	62,914,288
220	370	Meters		-	-	-	9,631,010	(2,707,208)	866,956
221	371	Private Lights		-	-	-	-	(49,803)	12,851,948
222	373	Street Lights		-	-	-	-	(98,078)	4,877,298
223	375	Charging Stations		-	-	-	-	6,516	31,359
224		Total Distribution Plant:		-	-	(367,354)	9,631,010	979,410	428,412,374
<b>GENERAL PLANT</b>									
225	389	Land	PIS 09-2020	-	-	-	-	-	-
226	390	Structures		-	113,346	-	-	(617,925)	7,319,916
227	391	Furniture		-	31,995	-	-	(107,513)	2,133,133
228	391C	Computer Equipment		-	168,958	-	-	(418,272)	11,414,233
229	391LS	Furniture Lease		-	(153)	-	-	397	(10,339)
230	392	Transportation Equipment		-	90,298	-	-	(2,476,264)	3,847,515
231	393	Stores Equipment		-	4,416	-	-	41,247	350,510
232	394	Tools		-	58,208	-	-	313,558	4,389,988
233	395	Lab Equipment		-	13,181	-	-	58,791	981,910
234	396	Power Operated Equipment		-	88,816	-	-	(2,611,344)	3,608,659
235	397	Communication		-	89,134	-	-	(1,097)	6,241,167
236	398	Misc. Equipment		-	2,603	-	-	(24,041)	158,261
237		Total General Plant:		-	660,803	-	-	(5,842,463)	40,434,954
<b>ASSET RETIREMENT COSTS - WIND ACCUMULATED DEPRECIATION</b>									
238	347	Neosho Ridge FERC 347 ARO	PIS 09-2020	-	-	-	-	94,039	94,039
239	347	North Fork Ridge FERC 347 ARO		-	-	-	-	97,000	97,000
240	347	Kings Point FERC 347 ARO		-	-	-	-	51,080	51,080

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Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass	Total Company	Missouri Test Year Allocations (g)	Total Missouri	RB ADJ 2	RB ADJ 3
				Test Year Ending Balance (d)	(e)	Reclassified Ending Balance (f)		Test Year Ending Balance (h) = (f) x (g)	Common Plant Removal (i)	Accum. Depr. Update (j)
241		Total Asset Retirement Costs - Wind Depreciation:		-	-	-		-	-	242,119
242		<b>Total Accumulated Depreciation:</b>	Schedule 3	<b>\$ 1,007,622,235</b>	\$ -	<b>\$ 1,007,622,235</b>		<b>\$ 875,610,802</b>	<b>\$ (3,529,166)</b>	<b>\$ 10,296,664</b>

**Footnote:**  
\* - A portion of Kodiak plant is being reallocated so that it is allocated across the jurisdictions instead of being 100% direct allocated to Missouri as it serves more than just the Missouri jurisdiction.

**Source:** See reference column (c).

**Purpose:** To present the plant in service for the test year and the pro forma balance.

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Line No.	FERC (a)	Description (b)	Reference (c)	RB ADJ 4	RB ADJ 12	RB ADJ 13	RB ADJ 15	Total Missouri	Total Missouri
				Accum. Amort. Update (k)	GFR Reallocations (l)	Environmental Costs (m)	A/D for Stranded Meters (n)	Pro Forma Adjustments (o) = (i) thru (n)	Pro Forma Ending Balance (p) = (h) + (o)
241		Total Asset Retirement Costs - Wind Depreciation:		-	-	-	-	242,119	242,119
242		<b>Total Accumulated Depreciation:</b>	Schedule 3	<b>\$ 4,512,067</b>	<b>\$ 9,324,171</b>	<b>\$ (5,633,873)</b>	<b>\$ 9,631,010</b>	<b>\$ 24,600,873</b>	<b>\$ 900,211,675</b>

**Footnote:**

\* - A portion of Kodiak plant is being reallocated so that it is allocated across the jurisdictions instead of being 10C

**Source:** See reference column (c).

**Purpose:** To present the plant in service for the test year and the pro forma balance.