

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Allocation Factor (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions (i)	RB ADJ 2 Common Plant Removal (j)
INTANGIBLE PLANT										
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	450,689	-
4	301-303	Misc Intangible Plant	↓	-	-	-	86.06%	-	41,876	-
5		Total Intangible Plant:		29,923,605	-	29,923,605		25,752,077	492,565	-
PRODUCTION PLANT										
6		Steam Production:								
7	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
8	311	Structures and Improvements	↓	-	-	-	85.37%	-	-	-
9	312	Boiler Plant and Equipment	↓	-	-	-	85.37%	-	-	-
10	314	Turbogenerators	↓	-	-	-	85.37%	-	-	-
11	315	Accessory Electric Equipment	↓	-	-	-	85.37%	-	-	-
12	316	Misc. Equipment	↓	-	-	-	85.37%	-	-	-
13		Total Riverton:		-	-	-		-	-	-
14	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
15	311	Structures and Improvements	↓	-	-	-	85.37%	-	-	-
16	312	Boiler Plant and Equipment	↓	-	-	-	85.37%	-	-	-
17	312T	Unit Train	↓	-	-	-	85.37%	-	-	-
18	314	Turbogenerators	↓	-	-	-	85.37%	-	-	-
19	315	Accessory Electric Equipment	↓	-	-	-	85.37%	-	-	-
20	316	Misc. Equipment	↓	-	-	-	85.37%	-	-	-
21		Total Asbury:		-	-	-		-	-	-
22	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
23	311	Structures and Improvements	↓	2,931,522	-	2,931,522	85.37%	2,502,551	426	-
24	312	Boiler Plant and Equipment	↓	39,528,646	-	39,528,646	85.37%	33,744,506	12,863	-
25	312T	Unit Train	↓	197,607	-	197,607	85.37%	168,691	94	-
26	314	Turbogenerators	↓	6,596,013	-	6,596,013	85.37%	5,630,821	1,917	-
27	315	Accessory Electric Equipment	↓	4,114,672	-	4,114,672	85.37%	3,512,556	1,118	-
28	316	Misc. Equipment	↓	774,228	-	774,228	85.37%	660,904	167	-
29	311-316	Miscellaneous	↓	-	-	-	85.37%	-	-	-
30		Total Iatan 1:		54,142,688	-	54,142,688		46,220,028	16,585	-
31	311	Structures and Improvements	PIS 09-2020	3,537,763	-	3,537,763	85.37%	3,019,866	1,396	-
32	311.05	Reg Plan Amort	↓	3,544,751	-	3,544,751	100.00%	3,544,751	-	-
33	312	Boiler Plant and Equipment	↓	22,051,142	-	22,051,142	85.37%	18,823,040	12,774	-
34	312.05	Reg Plan Amort	↓	23,321,791	-	23,321,791	100.00%	23,321,791	-	-

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Line No.	FERC (a)	Description (b)	RB ADJ 3 Accum. Depr. Update (k)	RB ADJ 4 Accum. Amort. Update (l)	RB ADJ 12 GFR Reallocations (m)	RB ADJ 13 Environmental Costs (n)	RB ADJ 15 A/D for Stranded Meters (o)	Total Missouri Pro Forma Adjustments (p) = (i) thru (o)	Total Missouri Pro Forma Balance (q) = (h) + (p)
INTANGIBLE PLANT									
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises	-	23,189	12,580	-	-	35,769	916,771
3	303	Misc Intangible	-	4,267,979	355,138	-	-	5,073,806	29,944,881
4	301-303	Misc Intangible Plant	-	-	-	-	-	41,876	41,876
5		Total Intangible Plant:	-	4,291,168	367,718	-	-	5,151,451	30,903,528
PRODUCTION PLANT									
6		<u>Steam Production:</u>							
7	310	Land and Land Rights	-	-	-	-	-	-	-
8	311	Structures and Improvements	-	-	-	-	-	-	-
9	312	Boiler Plant and Equipment	-	-	-	-	-	-	-
10	314	Turbogenerators	-	-	-	-	-	-	-
11	315	Accessory Electric Equipment	-	-	-	-	-	-	-
12	316	Misc. Equipment	-	-	-	-	-	-	-
13		<u>Total Riverton:</u>	-	-	-	-	-	-	-
14	310	Land and Land Rights	-	-	-	-	-	-	-
15	311	Structures and Improvements	-	-	-	-	-	-	-
16	312	Boiler Plant and Equipment	-	-	-	-	-	-	-
17	312T	Unit Train	-	-	-	-	-	-	-
18	314	Turbogenerators	-	-	-	-	-	-	-
19	315	Accessory Electric Equipment	-	-	-	-	-	-	-
20	316	Misc. Equipment	-	-	-	-	-	-	-
21		<u>Total Asbury:</u>	-	-	-	-	-	-	-
22	310	Land and Land Rights	-	-	-	-	-	-	-
23	311	Structures and Improvements	52,391	-	85,278	-	-	138,095	2,640,646
24	312	Boiler Plant and Equipment	1,494,406	-	1,149,877	-	-	2,657,146	36,401,652
25	312T	Unit Train	14,529	-	5,748	-	-	20,371	189,062
26	314	Turbogenerators	280,442	-	191,864	-	-	474,223	6,105,044
27	315	Accessory Electric Equipment	161,932	-	119,703	-	-	282,754	3,795,310
28	316	Misc. Equipment	25,284	-	22,534	-	-	47,985	708,888
29	311-316	Miscellaneous	-	-	-	(4,965,923)	-	(4,965,923)	(4,965,923)
30		<u>Total Iatan 1:</u>	2,028,983	-	1,575,005	(4,965,923)	-	(1,345,350)	44,874,678
31	311	Structures and Improvements	212,718	-	103,029	-	-	317,144	3,337,009
32	311.05	Reg Plan Amort	-	-	-	-	-	-	3,544,751
33	312	Boiler Plant and Equipment	1,484,476	-	642,051	-	-	2,139,301	20,962,341
34	312.05	Reg Plan Amort	-	-	-	-	-	-	23,321,791

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Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Allocation Factor	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)
35	314	Turbogenerators		8,143,529	-	8,143,529	85.37%	6,951,681	3,237	-
36	314.05	Reg Plan Amort		8,319,550	-	8,319,550	100.00%	8,319,550	-	-
37	315	Accessory Electric Equipment		1,910,573	-	1,910,573	85.37%	1,630,716	830	-
38	315.05	Reg Plan Amort		2,101,102	-	2,101,102	100.00%	2,101,102	-	-
39	316	Misc. Equipment		488,107	-	488,107	85.37%	415,821	71	-
40	316.05	Reg Plan Amort		25,758	-	25,758	100.00%	25,758	-	-
41		<u>Total Iatan 2:</u>		<u>73,444,068</u>	<u>-</u>	<u>73,444,068</u>		<u>68,154,076</u>	<u>18,309</u>	<u>-</u>
42	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
43	311	Structures and Improvements		1,881,352	-	1,881,352	85.37%	1,606,055	2,777	-
44	312	Boiler Plant and Equipment		7,010,647	-	7,010,647	85.37%	5,984,783	3,321	-
45	314	Turbogenerators		188,152	-	188,152	85.37%	160,620	58	-
46	315	Accessory Electric Equipment		735,485	-	735,485	85.37%	627,862	522	-
47	316	Misc. Equipment		68,087	-	68,087	85.37%	58,124	833	-
48		<u>Total Iatan Common:</u>		<u>9,883,724</u>	<u>-</u>	<u>9,883,724</u>		<u>8,437,443</u>	<u>7,512</u>	<u>-</u>
49	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
50	311	Structures and Improvements		4,124,856	-	4,124,856	85.37%	3,521,267	2,159	-
51	312	Boiler Plant and Equipment		10,956,558	-	10,956,558	85.37%	9,353,289	5,266	-
52	312.PLS	Train Lease		3,369,880	-	3,369,880	85.37%	2,876,767	-	-
53	312T	Unit Train		4,058	-	4,058	85.37%	3,464	-	-
54	314	Turbogenerators		3,357,540	-	3,357,540	85.37%	2,866,233	1,676	-
55	315	Accessory Electric Equipment		1,172,284	-	1,172,284	85.37%	1,000,744	513	-
56	316	Misc. Equipment		738,440	-	738,440	85.37%	630,384	279	-
57		<u>Total Plum Point:</u>		<u>23,723,615</u>	<u>-</u>	<u>23,723,615</u>		<u>20,252,149</u>	<u>9,893</u>	<u>-</u>
58	310-316	Misc Steam Production Plant		-	-	-	85.37%	-	39,106	-
59		<u>Total Steam Production:</u>		<u>161,194,096</u>	<u>-</u>	<u>161,194,096</u>		<u>143,063,696</u>	<u>91,405</u>	<u>-</u>
60		<u>Hydro Production:</u>								
61	330	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
62	331	Structures and Improvements		253,392	-	253,392	85.37%	216,313	338	-
63	332	Dams		1,625,473	-	1,625,473	85.37%	1,387,618	276	-
64	333	Turbogenerators		961,781	-	961,781	85.37%	821,044	649	-
65	334	Accessory Electric Equipment		286,064	-	286,064	85.37%	244,205	263	-
66	335	Misc. Equipment		150,669	-	150,669	85.37%	128,622	12	-
67	330-335	Misc Hydro Production Plant		-	-	-	85.37%	-	5,669	-
68		<u>Total Hydro Production:</u>		<u>3,277,379</u>	<u>-</u>	<u>3,277,379</u>		<u>2,797,801</u>	<u>7,207</u>	<u>-</u>

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Line No.	FERC	Description	RB ADJ 3	RB ADJ 4	RB ADJ 12	RB ADJ 13	RB ADJ 15	Total Missouri	Total Missouri
			Accum. Depr. Update	Accum. Amort. Update	GFR Reallocations	Environmental Costs	A/D for Stranded Meters	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p) = (i) thru (o)	(q) = (h) + (p)
35	314	Turbogenerators	497,103	-	236,979	-	-	737,319	7,689,000
36	314.05	Reg Plan Amort	-	-	-	-	-	-	8,319,550
37	315	Accessory Electric Equipment	126,114	-	55,691	-	-	182,635	1,813,350
38	315.05	Reg Plan Amort	-	-	-	-	-	-	2,101,102
39	316	Misc. Equipment	3,996	-	14,575	-	-	18,642	434,463
40	316.05	Reg Plan Amort	-	-	-	-	-	-	25,758
41		<u>Total Iatan 2:</u>	<u>2,324,406</u>	<u>-</u>	<u>1,052,325</u>	<u>-</u>	<u>-</u>	<u>3,395,041</u>	<u>71,549,116</u>
42	310	Land and Land Rights	-	-	-	-	-	-	-
43	311	Structures and Improvements	235,232	-	54,725	-	-	292,733	1,898,788
44	312	Boiler Plant and Equipment	482,842	-	203,925	-	-	690,088	6,674,870
45	314	Turbogenerators	16,407	-	5,473	-	-	21,938	182,558
46	315	Accessory Electric Equipment	64,687	-	21,394	-	-	86,603	714,465
47	316	Misc. Equipment	9,239	-	1,981	-	-	12,053	70,176
48		<u>Total Iatan Common:</u>	<u>808,406</u>	<u>-</u>	<u>287,496</u>	<u>-</u>	<u>-</u>	<u>1,103,414</u>	<u>9,540,858</u>
49	310	Land and Land Rights	-	-	-	-	-	-	-
50	311	Structures and Improvements	332,769	-	119,983	-	-	454,911	3,976,178
51	312	Boiler Plant and Equipment	810,827	-	318,703	-	-	1,134,796	10,488,086
52	312.PLS	Train Lease	-	-	98,023	-	-	98,023	2,974,790
53	312T	Unit Train	-	-	118	-	-	118	3,582
54	314	Turbogenerators	258,309	-	97,664	-	-	357,648	3,223,881
55	315	Accessory Electric Equipment	79,151	-	34,099	-	-	113,764	1,114,508
56	316	Misc. Equipment	42,937	-	21,480	-	-	64,695	695,080
57		<u>Total Plum Point:</u>	<u>1,523,993</u>	<u>-</u>	<u>690,069</u>	<u>-</u>	<u>-</u>	<u>2,223,955</u>	<u>22,476,105</u>
58	310-316	Misc Steam Production Plant	-	-	-	-	-	39,106	39,106
59		<u>Total Steam Production:</u>	<u>6,685,789</u>	<u>-</u>	<u>3,604,896</u>	<u>(4,965,923)</u>	<u>-</u>	<u>5,416,166</u>	<u>148,479,862</u>
60		<u>Hydro Production:</u>							
61	330	Land and Land Rights	-	-	-	-	-	-	-
62	331	Structures and Improvements	20,478	-	7,371	-	-	28,187	244,500
63	332	Dams	42,607	-	47,282	-	-	90,165	1,477,783
64	333	Turbogenerators	100,019	-	27,976	-	-	128,644	949,688
65	334	Accessory Electric Equipment	40,509	-	8,321	-	-	49,093	293,297
66	335	Misc. Equipment	13,819	-	4,383	-	-	18,214	146,836
67	330-335	Misc Hydro Production Plant	-	-	-	-	-	5,669	5,669
68		<u>Total Hydro Production:</u>	<u>217,432</u>	<u>-</u>	<u>95,332</u>	<u>-</u>	<u>-</u>	<u>319,971</u>	<u>3,117,772</u>

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Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Allocation Factor	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)
69		<u>Other Production:</u>								
70	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
71	341	Structures and Improvements		4,951,937	-	4,951,937	85.37%	4,227,322	2,693	-
72	342	Fuel Holders		1,511,636	-	1,511,636	85.37%	1,290,439	503	-
73	343	Prime Movers		-	-	-	85.37%	-	-	-
74	344	Generators		-	-	-	85.37%	-	-	-
75	345	Accessory Electric Equipment		169,861	-	169,861	85.37%	145,005	31	-
76	346	Misc. Equipment		346,413	-	346,413	85.37%	295,723	797	-
77		<u>Total Asbury:</u>		6,979,846	-	6,979,846		5,958,489	4,024	-
78	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
79	341	Structures and Improvements		1,838,323	-	1,838,323	85.37%	1,569,322	431	-
80	342	Fuel Holders		1,496,621	-	1,496,621	85.37%	1,277,621	263	-
81	343	Prime Movers		19,165,697	-	19,165,697	85.37%	16,361,189	131,664	-
82	344	Generators		4,487,076	-	4,487,076	85.37%	3,830,484	1,006	-
83	345	Accessory Electric Equipment		1,681,096	-	1,681,096	85.37%	1,435,102	601	-
84	346	Misc. Equipment		2,155,881	-	2,155,881	85.37%	1,840,412	424	-
85		<u>Total Energy Center:</u>		30,824,694	-	30,824,694		26,314,130	134,391	-
86	341	Structures and Improvements	PIS 09-2020	316,256	-	316,256	85.37%	269,978	155	-
87	342	Fuel Holders		536,380	-	536,380	85.37%	457,891	176	-
88	343	Prime Movers		9,397,162	-	9,397,162	85.37%	8,022,080	21,796	-
89	344	Generators		281,487	-	281,487	85.37%	240,297	693	-
90	345	Accessory Electric Equipment		1,195,331	-	1,195,331	85.37%	1,020,419	455	-
91	346	Misc. Equipment		358,160	-	358,160	85.37%	305,750	124	-
92		<u>Total Energy Center FT8:</u>		12,084,775	-	12,084,775		10,316,416	23,398	-
93	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
94		<u>Total Riverton Common:</u>		-	-	-		-	-	-
95	341	Structures and Improvements	PIS 09-2020	3,033,195	-	3,033,195	85.37%	2,589,349	3,400	-
96	342	Fuel Holders		302,702	-	302,702	85.37%	258,408	77	-
97	343	Prime Movers		2,602,189	-	2,602,189	85.37%	2,221,412	934	-
98	344	Generators		961,891	-	961,891	85.37%	821,138	186	-
99	345	Accessory Electric Equipment		642,221	-	642,221	85.37%	548,245	274	-
100	346	Misc. Equipment		382,025	-	382,025	85.37%	326,124	511	-
101	341-346	Miscellaneous		-	-	-	85.37%	-	-	-
102		<u>Total Riverton 9, 10, 11:</u>		7,924,224	-	7,924,224		6,764,676	5,383	-
103	341	Structures and Improvements	PIS 09-2020	2,088,019	-	2,088,019	85.37%	1,782,480	2,340	-

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			Accum. Depr. Update	Accum. Amort. Update	GFR Reallocations	Environmental Costs	A/D for Stranded Meters	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p) = (i) thru (o)	(q) = (h) + (p)
69		<u>Other Production:</u>							
70	340	Land and Land Rights	-	-	-	-	-	-	-
71	341	Structures and Improvements	415,184	-	144,041	-	-	561,919	4,789,241
72	342	Fuel Holders	77,466	-	43,970	-	-	121,939	1,412,377
73	343	Prime Movers	-	-	-	-	-	-	-
74	344	Generators	-	-	-	-	-	-	-
75	345	Accessory Electric Equipment	4,736	-	4,941	-	-	9,708	154,713
76	346	Misc. Equipment	18,638	-	10,076	-	-	29,512	325,234
77		<u>Total Asbury:</u>	516,024	-	203,029	-	-	723,077	6,681,566
78	340	Land and Land Rights	-	-	-	-	-	-	-
79	341	Structures and Improvements	101,008	-	53,473	-	-	154,912	1,724,234
80	342	Fuel Holders	40,601	-	43,533	-	-	84,398	1,362,019
81	343	Prime Movers	605,180	-	557,489	-	-	1,294,333	17,655,523
82	344	Generators	153,257	-	130,519	-	-	284,783	4,115,267
83	345	Accessory Electric Equipment	92,471	-	48,899	-	-	141,972	1,577,074
84	346	Misc. Equipment	64,523	-	62,710	-	-	127,657	1,968,069
85		<u>Total Energy Center:</u>	1,057,040	-	896,624	-	-	2,088,055	28,402,185
86	341	Structures and Improvements	23,820	-	9,199	-	-	33,173	303,152
87	342	Fuel Holders	27,148	-	15,602	-	-	42,926	500,818
88	343	Prime Movers	982,771	-	273,343	-	-	1,277,910	9,299,990
89	344	Generators	106,850	-	8,188	-	-	115,731	356,028
90	345	Accessory Electric Equipment	70,077	-	34,770	-	-	105,301	1,125,720
91	346	Misc. Equipment	19,119	-	10,418	-	-	29,661	335,411
92		<u>Total Energy Center FT8:</u>	1,229,784	-	351,520	-	-	1,604,703	11,921,118
93	340	Land and Land Rights	-	-	-	-	-	-	-
94		<u>Total Riverton Common:</u>	-	-	-	-	-	-	-
95	341	Structures and Improvements	314,393	-	88,229	-	-	406,022	2,995,371
96	342	Fuel Holders	11,917	-	8,805	-	-	20,799	279,207
97	343	Prime Movers	143,958	-	75,692	-	-	220,584	2,441,996
98	344	Generators	28,629	-	27,979	-	-	56,794	877,932
99	345	Accessory Electric Equipment	42,291	-	18,681	-	-	61,247	609,491
100	346	Misc. Equipment	41,906	-	11,112	-	-	53,530	379,653
101	341-346	Miscellaneous	-	-	-	-	-	-	-
102		<u>Total Riverton 9, 10, 11:</u>	583,095	-	230,499	-	-	818,976	7,583,652
103	341	Structures and Improvements	319,192	-	60,736	-	-	382,268	2,164,748

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Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Allocation Factor	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)
104	342	Fuel Holders		217,100	-	217,100	85.37%	185,332	80	-
105	343	Prime Movers		16,025,514	-	16,025,514	85.37%	13,680,508	15,019	-
106	344	Generators		3,459,100	-	3,459,100	85.37%	2,952,931	4,612	-
107	345	Accessory Electric Equipment		3,630,053	-	3,630,053	85.37%	3,098,869	2,790	-
108	346	Misc. Equipment		638,209	-	638,209	85.37%	544,820	267	-
109		<u>Total Riverton Unit 12:</u>		26,057,994	-	26,057,994		22,244,940	25,109	-
110	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
111	341	Structures and Improvements		1,016,141	-	1,016,141	85.37%	867,449	86	-
112	342	Fuel Holders		2,428,005	-	2,428,005	85.37%	2,072,716	208	-
113	343	Prime Movers		13,957,394	-	13,957,394	85.37%	11,915,015	2,134	-
114	344	Generators		2,834,415	-	2,834,415	85.37%	2,419,656	434	-
115	345	Accessory Electric Equipment		1,673,982	-	1,673,982	85.37%	1,429,029	260	-
116	346	Misc. Equipment		119,092	-	119,092	85.37%	101,665	28	-
117		<u>Total State Line Unit 1:</u>		22,029,029	-	22,029,029		18,805,531	3,150	-
118	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
119	341	Structures and Improvements		1,371,630	-	1,371,630	85.37%	1,170,920	2,593	-
120	342	Fuel Holders		244,031	-	244,031	85.37%	208,322	20	-
121	343	Prime Movers		53,572	-	53,572	85.37%	45,733	79	-
122	344	Generators		-	-	-	85.37%	-	-	-
123	345	Accessory Electric Equipment		698,618	-	698,618	85.37%	596,390	253	-
124	346	Misc. Equipment		221,120	-	221,120	85.37%	188,764	213	-
125		<u>Total State Line Common:</u>		2,588,970	-	2,588,970		2,210,127	3,159	-
126	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-
127	341	Structures and Improvements		2,837,681	-	2,837,681	85.37%	2,422,444	759	-
128	342	Fuel Holders		217,500	-	217,500	85.37%	185,673	18	-
129	343	Prime Movers		34,477,026	-	34,477,026	85.37%	29,432,018	23,536	-
130	344	Generators		8,496,372	-	8,496,372	85.37%	7,253,102	2,839	-
131	345	Accessory Electric Equipment		2,722,409	-	2,722,409	85.37%	2,324,040	677	-
132	346	Misc. Equipment		743,641	-	743,641	85.37%	634,824	291	-
133		<u>Total State Line CC:</u>		49,494,628	-	49,494,628		42,252,101	28,121	-
134		<u>Total Other Production:</u>		157,984,159	-	157,984,159		134,866,409	226,733	-
135	341-346	Generators		-	-	-	85.37%	-	2,769,289	-
136		<u>Total Wind Project:</u>		-	-	-		-	2,769,289	-
137	340-346	Solar		-	-	-	100%	-	50,239	-
138		<u>Total Solar</u>		-	-	-		-	50,239	-

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 WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC	Description	RB ADJ 3	RB ADJ 4	RB ADJ 12	RB ADJ 13	RB ADJ 15	Total Missouri	Total Missouri
			Accum. Depr. Update	Accum. Amort. Update	GFR Reallocations	Environmental Costs	A/D for Stranded Meters	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p) = (i) thru (o)	(q) = (h) + (p)
104	342	Fuel Holders	12,408	-	6,315	-	-	18,804	204,135
105	343	Prime Movers	2,289,814	-	466,148	-	-	2,770,981	16,451,489
106	344	Generators	296,384	-	100,618	-	-	401,614	3,354,545
107	345	Accessory Electric Equipment	416,879	-	105,590	-	-	525,260	3,624,129
108	346	Misc. Equipment	41,144	-	18,564	-	-	59,975	604,795
109		<u>Total Riverton Unit 12:</u>	3,375,822	-	757,971	-	-	4,158,902	26,403,841
110	340	Land and Land Rights	-	-	-	-	-	-	-
111	341	Structures and Improvements	13,247	-	29,557	-	-	42,890	910,340
112	342	Fuel Holders	32,040	-	70,625	-	-	102,873	2,175,589
113	343	Prime Movers	328,969	-	405,991	-	-	737,094	12,652,109
114	344	Generators	66,906	-	82,447	-	-	149,787	2,569,443
115	345	Accessory Electric Equipment	40,027	-	48,693	-	-	88,980	1,518,009
116	346	Misc. Equipment	4,296	-	3,464	-	-	7,788	109,453
117		<u>Total State Line Unit 1:</u>	485,485	-	640,777	-	-	1,129,412	19,934,943
118	340	Land and Land Rights	-	-	-	-	-	-	-
119	341	Structures and Improvements	72,862	-	39,898	-	-	115,353	1,286,272
120	342	Fuel Holders	3,123	-	7,098	-	-	10,241	218,563
121	343	Prime Movers	11,757	-	1,558	-	-	13,395	59,127
122	344	Generators	-	-	-	-	-	-	-
123	345	Accessory Electric Equipment	39,042	-	20,321	-	-	59,617	656,006
124	346	Misc. Equipment	24,498	-	6,432	-	-	31,143	219,906
125		<u>Total State Line Common:</u>	151,281	-	75,308	-	-	229,748	2,439,875
126	340	Land and Land Rights	-	-	-	-	-	-	-
127	341	Structures and Improvements	116,946	-	82,542	-	-	200,247	2,622,691
128	342	Fuel Holders	2,814	-	6,327	-	-	9,159	194,832
129	343	Prime Movers	1,379,219	-	1,002,863	-	-	2,405,618	31,837,636
130	344	Generators	437,619	-	247,141	-	-	687,600	7,940,702
131	345	Accessory Electric Equipment	112,645	-	79,189	-	-	192,511	2,516,551
132	346	Misc. Equipment	48,381	-	21,631	-	-	70,303	705,127
133		<u>Total State Line CC:</u>	2,097,625	-	1,439,693	-	-	3,565,438	45,817,540
134		<u>Total Other Production:</u>	9,496,156	-	4,595,422	-	-	14,318,311	149,184,720
135	341-346	Generators	-	-	-	-	-	2,769,289	2,769,289
136		<u>Total Wind Project:</u>	-	-	-	-	-	2,769,289	2,769,289
137	340-346	Solar	-	-	-	-	-	50,239	50,239
138		<u>Total Solar</u>	-	-	-	-	-	50,239	50,239

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WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Allocation Factor (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions (i)	RB ADJ 2 Common Plant Removal (j)
139	340-346	Misc Other Production Plant		-	-	-	85.37%	-	185,509	-
140		<u>Total Production Plant:</u>		<u>322,455,634</u>	<u>-</u>	<u>322,455,634</u>		<u>280,727,907</u>	<u>3,330,383</u>	<u>-</u>
TRANSMISSION PLANT										
141	350	Land and Land Rights	PIS 09-2020	-	-	-	83.65%	-	-	-
142	352	Structures and Improvements		1,592,690	-	1,592,690	83.65%	1,332,233	(621)	-
143	352	Structures and Improvements (Iatan)		46,123	-	46,123	83.65%	38,580	(0)	-
144	353	Station Equipment		48,819,850	-	48,819,850	83.65%	40,836,197	(13,102)	-
145	353	Station Equipment (Iatan)		559,702	-	559,702	83.65%	468,172	13	-
146	354	Towers & Fixtures		1,037,451	-	1,037,451	83.65%	867,794	67	-
147	355	Poles & Fixtures		32,159,086	-	32,159,086	83.65%	26,900,017	2,755	-
148	356	Overhead Conductor		29,860,643	-	29,860,643	83.65%	24,977,445	4,737	-
149	350-356	Misc Transmission Plant		-	-	-	83.65%	-	819,322	-
150		<u>Total Transmission Plant:</u>		<u>114,075,545</u>	<u>-</u>	<u>114,075,545</u>		<u>95,420,437</u>	<u>813,170</u>	<u>-</u>
DISTRIBUTION PLANT										
151	360	Land and Land Rights	PIS 09-2020	-	-	-	87.70%	-	-	-
152	361	Structures		6,568,380	(1,546,377) *	5,022,004	87.70%	4,404,150	10,619	-
153	362	Station Equipment		41,853,893	-	41,853,893	87.70%	36,704,634	4,203	-
154	364	Poles & Fixtures		115,129,644	-	115,129,644	87.70%	100,965,315	40,003	-
155	365	Overhead Conductor		115,737,509	-	115,737,509	87.70%	101,498,395	42,827	-
156	366	Underground Conduit		23,055,709	-	23,055,709	87.70%	20,219,180	21,974	-
157	367	Underground Conductor		41,504,268	-	41,504,268	87.70%	36,398,024	8,738	-
158	368	Transformers		50,367,411	-	50,367,411	87.70%	44,170,740	9,215	-
159	369	Services		70,237,695	-	70,237,695	87.70%	61,596,394	17,720	-
160	370	Meters		4,075,580	-	4,075,580	87.70%	3,574,164	36,259	-
161	370.1	Meters - AMI		-	-	-	87.70%	-	563,026	-
162	371	Private Lights		14,711,726	-	14,711,726	87.70%	12,901,751	(378)	-
163	373	Street Lights		5,673,367	-	5,673,367	87.70%	4,975,376	2,977	-
164	375	Charging Stations		24,843	-	24,843	100.00%	24,843	-	-
165	360-375	Misc Distribution Plant		-	-	-	87.70%	-	1,046,349	-
166		<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>1,803,531</u>	<u>-</u>
GENERAL PLANT										
167	389	Land	PIS 09-2020	-	-	-	86.06%	-	-	-
168	390	Structures		7,677,299	1,546,377 *	9,223,676	86.06%	7,937,841	7,074	(1,058,491)
169	391	Furniture		2,603,604	-	2,603,604	86.06%	2,240,646	246	(276,097)
170	391C	Computer Equipment		13,749,230	-	13,749,230	86.06%	11,832,505	19,442	(1,745,836)

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 WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC (a)	Description (b)	RB ADJ 3	RB ADJ 4	RB ADJ 12	RB ADJ 13	RB ADJ 15	Total Missouri	Total Missouri
			Accum. Depr. Update (k)	Accum. Amort. Update (l)	GFR Reallocations (m)	Environmental Costs (n)	A/D for Stranded Meters (o)	Pro Forma Adjustments (p) = (i) thru (o)	Pro Forma Balance (q) = (h) + (p)
139	340-346	Misc Other Production Plant	-	-	-	-	-	185,509	185,509
140		Total Production Plant:	16,399,376	-	8,295,650	(4,965,923)	-	23,059,485	303,787,392
TRANSMISSION PLANT									
141	350	Land and Land Rights	-	-	-	-	-	-	-
142	352	Structures and Improvements	61,748	-	-	-	-	61,126	1,393,359
143	352	Structures and Improvements (Iatan)	289	-	-	-	-	289	38,869
144	353	Station Equipment	2,234,337	-	-	(1,152)	-	2,220,083	43,056,280
145	353	Station Equipment (Iatan)	7,490	-	-	-	-	7,503	475,675
146	354	Towers & Fixtures	27,734	-	-	-	-	27,801	895,595
147	355	Poles & Fixtures	2,168,182	-	-	-	-	2,170,937	29,070,953
148	356	Overhead Conductor	1,162,232	-	-	-	-	1,166,969	26,144,414
149	350-356	Misc Transmission Plant	-	-	-	-	-	819,322	819,322
150		Total Transmission Plant:	5,662,011	-	-	(1,152)	-	6,474,029	101,894,466
DISTRIBUTION PLANT									
151	360	Land and Land Rights	-	-	-	-	-	-	-
152	361	Structures	507,112	-	-	-	-	517,731	4,921,880
153	362	Station Equipment	2,358,354	-	-	(2,233)	-	2,360,324	39,064,958
154	364	Poles & Fixtures	5,829,965	-	-	-	-	5,869,968	106,835,283
155	365	Overhead Conductor	5,419,694	-	-	-	-	5,462,521	106,960,916
156	366	Underground Conduit	1,232,017	-	-	-	-	1,253,991	21,473,171
157	367	Underground Conductor	1,793,326	-	-	-	-	1,802,064	38,200,087
158	368	Transformers	2,248,037	-	-	(404,891)	-	1,852,362	46,023,101
159	369	Services	2,862,004	-	-	-	-	2,879,724	64,476,118
160	370	Meters	491,132	-	-	-	402,170	929,560	4,503,724
161	370.1	Meters - AMI	-	-	-	-	-	563,026	563,026
162	371	Private Lights	563,823	-	-	-	-	563,445	13,465,196
163	373	Street Lights	487,471	-	-	-	-	490,447	5,465,823
164	375	Charging Stations	5,315	-	-	-	-	5,315	30,157
165	360-375	Misc Distribution Plant	-	-	-	-	-	1,046,349	1,046,349
166		Total Distribution Plant:	23,798,249	-	-	(407,125)	402,170	25,596,826	453,029,790
GENERAL PLANT									
167	389	Land	-	-	-	-	-	-	-
168	390	Structures	253,271	-	113,346	-	-	(684,801)	7,253,040
169	391	Furniture	140,880	-	31,995	-	-	(102,976)	2,137,670
170	391C	Computer Equipment	1,040,512	-	168,958	-	-	(516,924)	11,315,581

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 WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC	Description	Reference	Total Company	Reclass	Total Company	Missouri Allocation Factor	Total Missouri	RB ADJ 1	RB ADJ 2
				Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Plant Additions	Common Plant Removal
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)
171	391LS	Furniture Lease	↓	(12,476)	-	(12,476)	86.06%	(10,737)	1	-
172	392	Transportation Equipment		7,348,156	-	7,348,156	86.06%	6,323,780	-	-
173	393	Stores Equipment		359,361	-	359,361	86.06%	309,264	115	-
174	394	Tools		4,736,764	-	4,736,764	86.06%	4,076,431	6,908	-
175	395	Lab Equipment		1,072,653	-	1,072,653	86.06%	923,119	296	-
176	396	Power Operated Equipment		7,227,569	-	7,227,569	86.06%	6,220,003	-	-
177	397	Communication		7,253,437	-	7,253,437	86.06%	6,242,265	963	(351,340)
178	398	Misc. Equipment		211,832	-	211,832	86.06%	182,301	20	(14,953)
179	389-398	Misc General Plant		-	-	-	86.06%	-	501,208	-
180		<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>536,273</u>
181		<u>Total Accumulated Depreciation:</u>	Schedule 3	<u>\$ 1,007,622,235</u>	<u>\$ -</u>	<u>\$ 1,007,622,235</u>		<u>\$ 875,610,802</u>	<u>\$ 6,975,920</u>	<u>\$ (3,446,718)</u>

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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WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC	Description	RB ADJ 3	RB ADJ 4	RB ADJ 12	RB ADJ 13	RB ADJ 15	Total Missouri	Total Missouri
			Accum. Depr. Update	Accum. Amort. Update	GFR Reallocations	Environmental Costs	A/D for Stranded Meters	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(k)	(l)	(m)	(n)	(o)	(p) = (i) thru (o)	(q) = (h) + (p)
171	391LS	Furniture Lease	510	-	(153)	-	-	358	(10,379)
172	392	Transportation Equipment	-	-	90,298	-	-	90,298	6,414,078
173	393	Stores Equipment	38,623	-	4,416	-	-	43,153	352,417
174	394	Tools	282,040	-	58,208	-	-	347,156	4,423,587
175	395	Lab Equipment	50,313	-	13,181	-	-	63,790	986,909
176	396	Power Operated Equipment	-	-	88,816	-	-	88,816	6,308,819
177	397	Communication	324,374	-	89,134	-	-	63,131	6,305,396
178	398	Misc. Equipment	6,693	-	2,603	-	-	(5,637)	176,664
179	389-398	Misc General Plant	-	-	-	-	-	501,208	501,208
180		<u>Total General Plant:</u>	<u>2,137,215</u>	<u>-</u>	<u>660,803</u>	<u>-</u>	<u>-</u>	<u>(112,427)</u>	<u>46,164,990</u>
181		Total Accumulated Depreciation:	\$ 47,996,852	\$ 4,291,168	\$ 9,324,171	\$ (5,374,200)	\$ 402,170	\$ 60,169,364	\$ 935,780,166

Footnote:

* - A portion of Kodiak plant is being reallocated so that it is allocated

Source: See reference column (c).

Purpose: To present the plant in service for the test year and the p