



The Empire District Electric Company
Missouri Jurisdiction
Docket No. ER-2019-0374
RB ADJ 10 Asset Retirement Obligations

Line No.	FERC (a)	Account (b)	Description (c)	Reference (d)	Total Company 3/31/2019 (e)	Adjustment to 1/31/2020 (f)	Total Company 1/31/2020 (g)	Missouri Allocation Factor (h)	Missouri Pro Forma Balance (g) = (e) x (f)
<u>Asset Retirement Obligations - Settled</u>									
1	182	182350	Asbury Asbestos		\$ 678,108	\$ -	\$ 678,108	83.94%	\$ 569,220
2	182	182350	Asbury CCR Impoundment		689,941	\$ 70,177	\$ 760,117	83.94%	638,060
3	182	182350	Iatan I CCR Impoundment		5,125,273	\$ 328,239	\$ 5,453,512	83.94%	4,577,804
4	182	182350	Riverton Asbestos		2,617,629	\$ -	\$ 2,617,629	83.94%	2,197,298
5	182	182350	Riverton Ash Pond		<u>1,427,855</u>	<u>\$ -</u>	<u>\$ 1,427,855</u>	83.94%	<u>1,198,575</u>
					10,538,806	398,415	10,937,221		9,180,956
8			Total Rate Base Addition - ARO Settlements						<u>\$ 9,180,956</u>



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IS ADJ 35 - Asset Retirement Obligations Updated

Line No.	Description (a)	Reference (b)	Missouri Test Year Balance (c)	Adjustment to 1/31/2020 (d)	Missouri 1/31/2020 (e)	Amortization Period (Years) (f)	Annual Amortization (g) = (e) / (f)
<u>Asset Retirement Obligations - Settled</u>							
1	Asbury Asbestos	RB ADJ 10	\$ 569,120	\$ 100	\$ 569,220	2	\$ 284,610
2	Asbury CCR Impoundment	RB ADJ 10	579,050	59,009	638,060	2	319,030
3	Iatan I CCR Impoundment	RB ADJ 10	4,301,518	276,286	4,577,804	20	228,890
4	Riverton Asbestos	RB ADJ 10	2,196,912	385	2,197,298	2	1,098,649
5	Riverton Ash Pond	RB ADJ 10	1,198,365	210	1,198,575	2	599,287
			8,844,966	335,990	9,180,956		2,530,466
8	Total ARO Amortization Expense						\$ 2,530,466

Source: See reference column (b).

Purpose: To determine the amount of Asset Retirement Obligations that have settled or are expected to settle by the end of the true-up period.