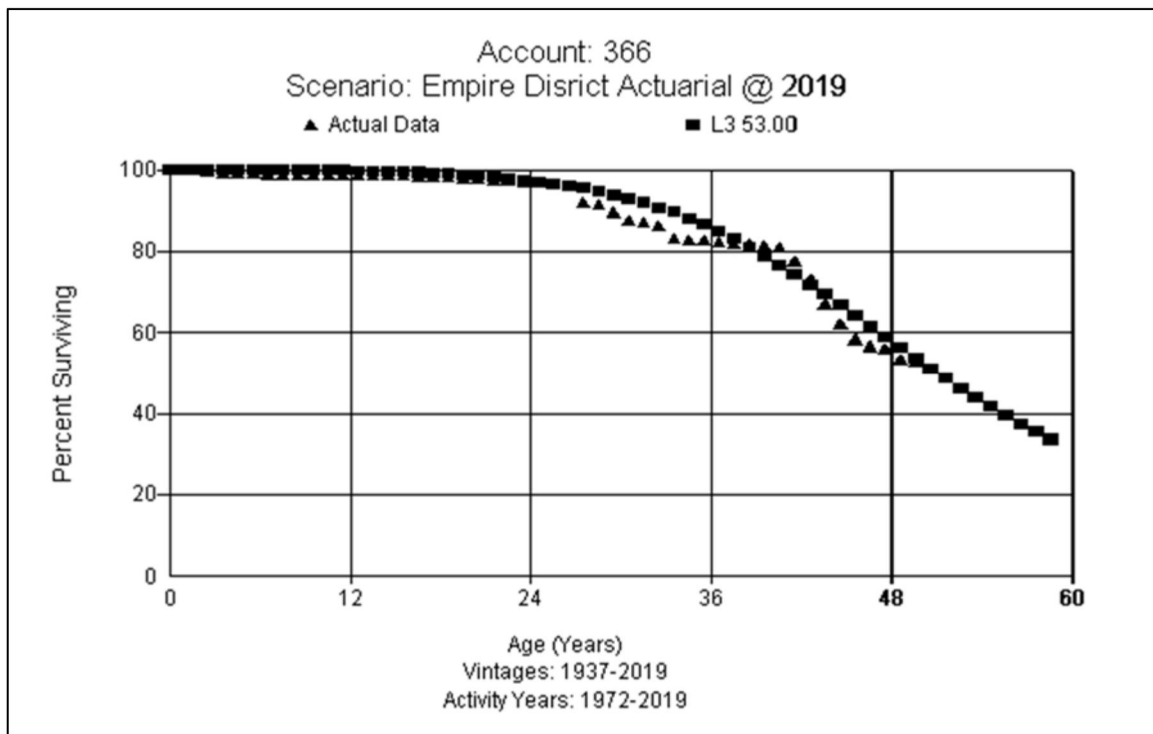


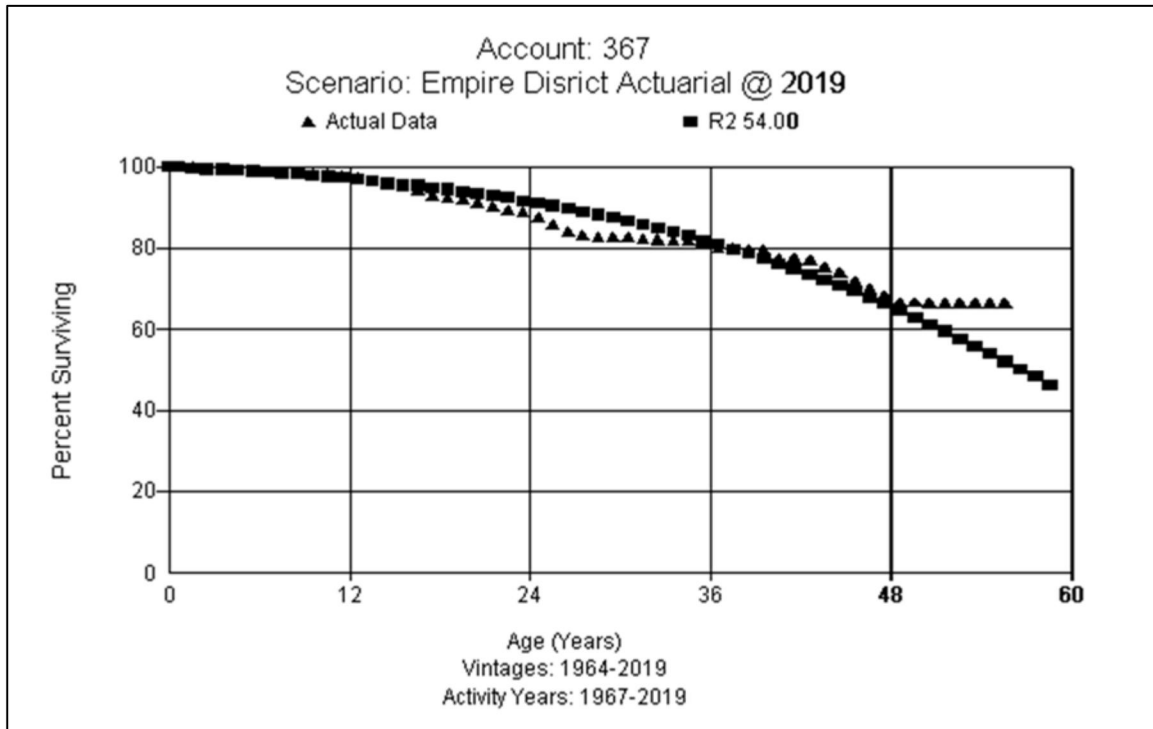
**FERC Account 366.00 Underground Conduit 53 L3**

This account consists of underground conduit, direct burials of various sizes, ducts, manholes, and foundations. The account balance is \$51.2 million for this account. Discussions with Company personnel indicated that they made a shift to using conduit about 30 years ago, and that they no longer direct bury conductor. They expect that conduit will have a little longer life, but that they may have to replace both conduit and conductor with a dig in or other event. Generally, they try not to splice. They have lots of 3 phase primary underground. Based on the analysis and discussions with the Company, this study recommends moving to 53 years with an L3 dispersion, which is shown below.



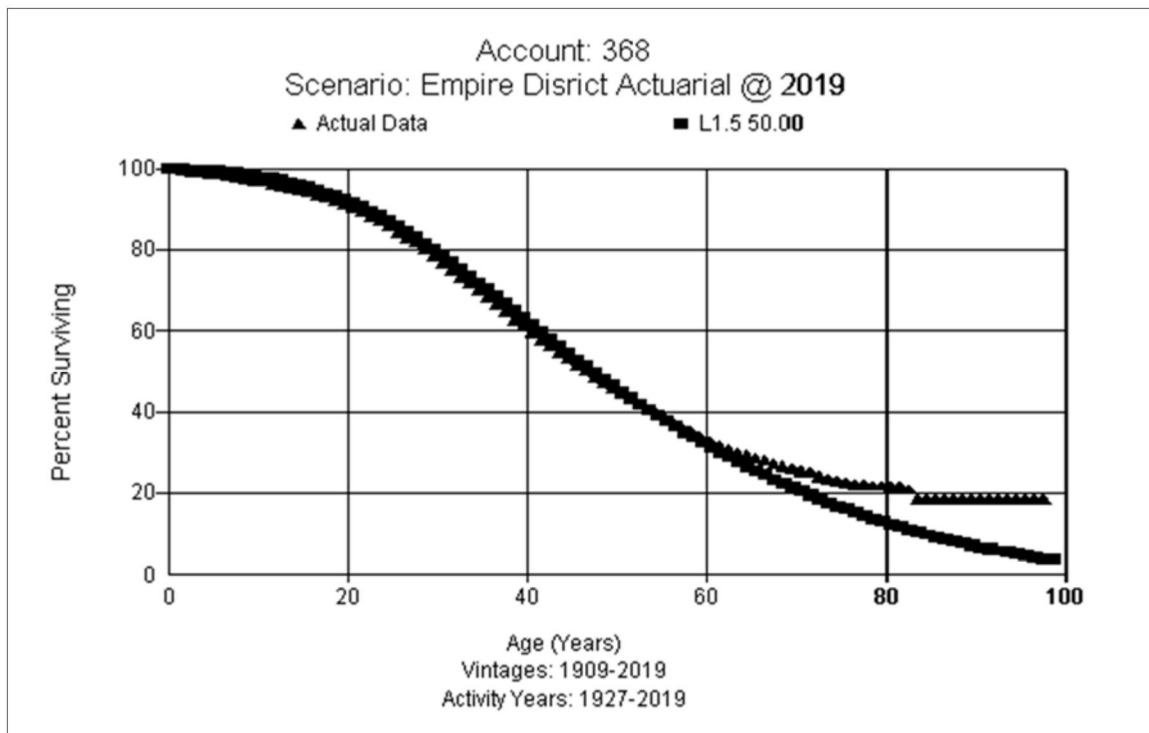
**FERC Account 367.00 Underground Conductor & Devices 54 R2**

This account consists of underground conductor, switches, and switchgear. The account balance is \$72.2 million for this account. Discussions with Company personnel indicated that this account has much more cable that has been in the ground longer than conduit, and as a result they would expect that the average age of cable is older than conduit. Direct buried cable is vulnerable to lightning. The life analysis indicates there have been only \$5.4 million in retirements or less than 8 percent of the existing balance. The full placement and experience band drop to around 67 percent. In more recent bands, the 54 R2 is a good fit with 65 percent surviving. Based on the analysis, discussions with the Company, and judgment, this study recommends moving to 54 years with an R2 dispersion, which is shown below.



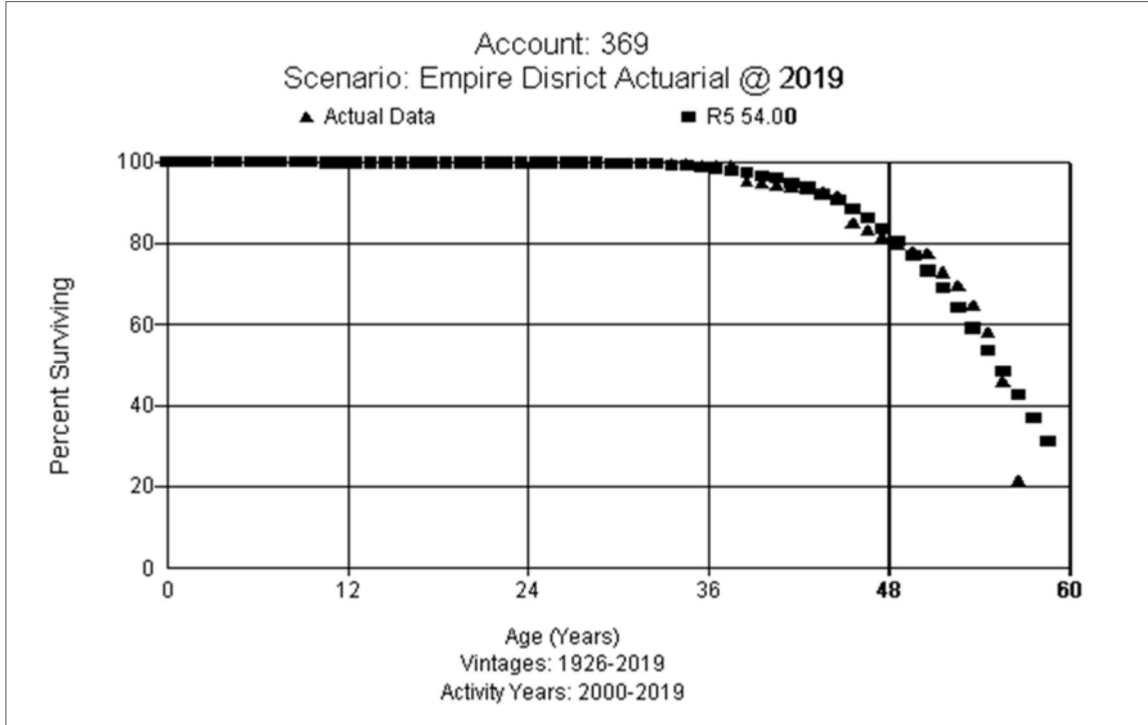
### FERC Account 368.00 Line Transformers 50 L1.5

This account consists of line transformers, regulators, and capacitors. The account balance is \$132.5 million for this account. Discussions with Company personnel indicated that the Company is no longer repairing transformers. The life analysis indicates a life around 50 years. The 50 L1.5 is an excellent fit across multiple bands. Based on the analysis, the excellent curve fit as shown below, and discussions with Company personnel, this study recommends moving the life to 50 years with a L1.5 dispersion, which is shown below.



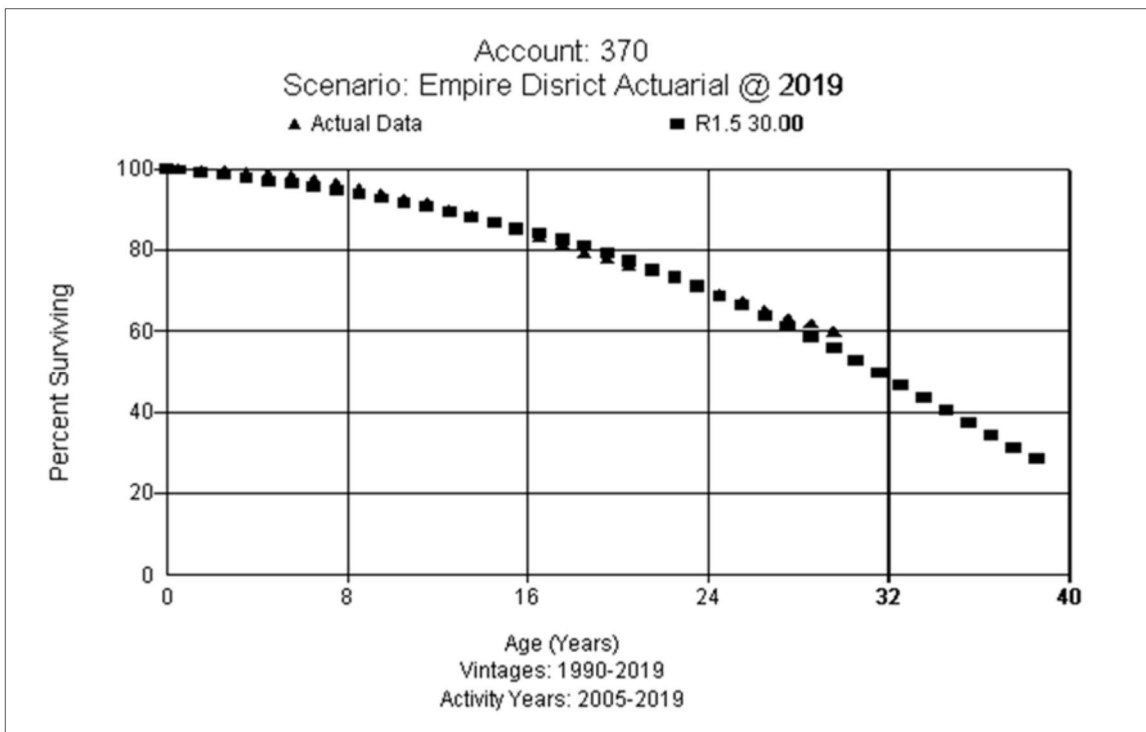
**FERC Account 369.00 Services 54 R5**

This account includes overhead and underground services with a balance of \$94.1 million. Discussions with Company personnel indicated that the split between overhead and underground is close to 50/50. There are lots of rural areas that still use overhead. About 30 years ago, underground services were direct buried, but are now placed in conduit. Consequently, recent underground services are expected to last longer than the underground services put in 30 years ago. Overhead services have weather related forces of retirement, such as frequent ice storms and tornadoes. When new services are being installed, the choice is to put in underground. The life analysis clearly indicates a steep dispersion pattern. The full placement band (1926-2019) and a more recent experience band (2000-2019) produce an excellent fit with the 54 R5. Other fits, a little flatter dispersion, are indicating 53-55 years as well. Based on the analysis and input from Company personnel, this study recommends moving the life to 54 years with an R5 dispersion, which is shown below.



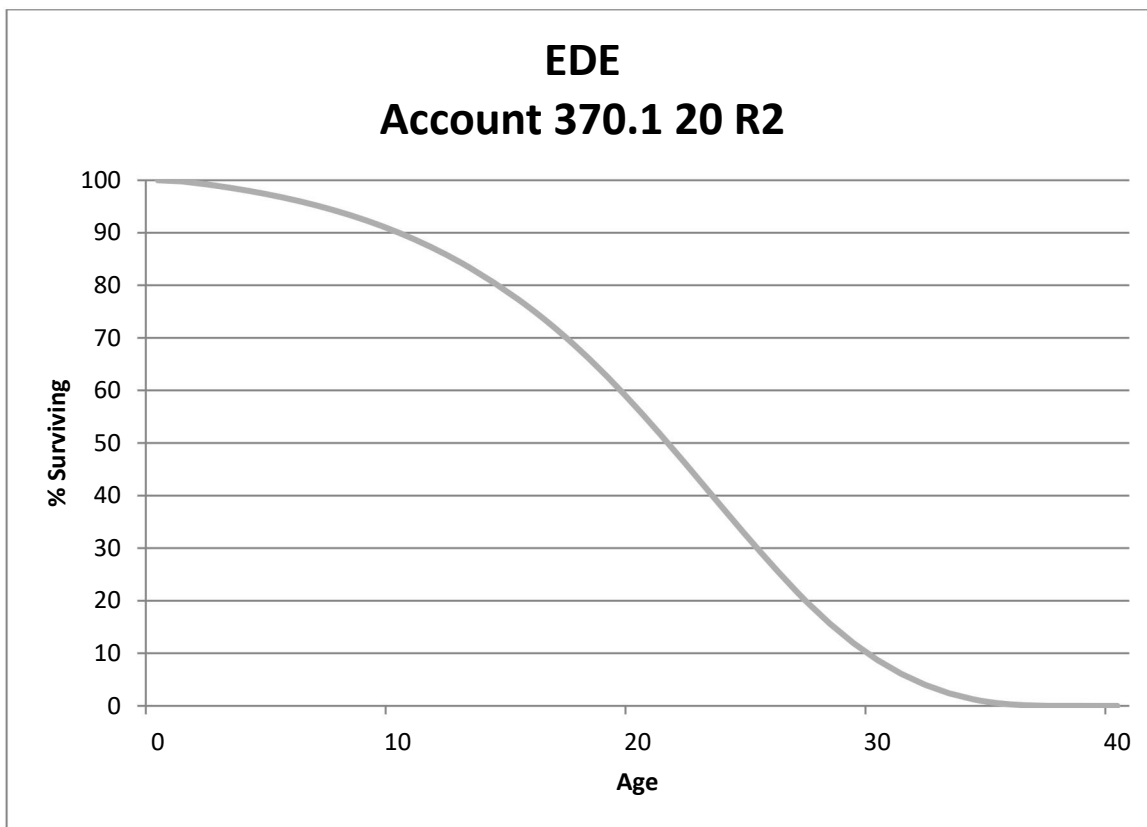
**FERC Account 370.00 Meters 30 R1.5**

This account includes all distribution meters and has a current balance of \$8.9 million, after reflecting necessary retirements related to the implementation of AMI meters. Discussion with Company personnel indicated that in the late 90s, the Company moved to more digital meters, with some of those having radio capability. The Company is now transitioning to remote meter reading (AMI). There remains a mix of electro-mechanical and digital meters. The vast majority of Missouri will convert to AMI by the end of 2021. The Company plans to segregate the new AMI meters into a separate subaccount. The life analysis reflects all the investment, which indicates a longer life in the full bands and a shorter life in the more recent bands. The more recent bands indicate a life around 30-31 years with a R1.5 dispersion, which becomes steeper with more recent placement and experience bands. Considering the increasing levels of newer technology meters, Company plans, and the actuarial analysis, this study recommends moving to a 30-year life with an R1.5 dispersion, which is shown below.



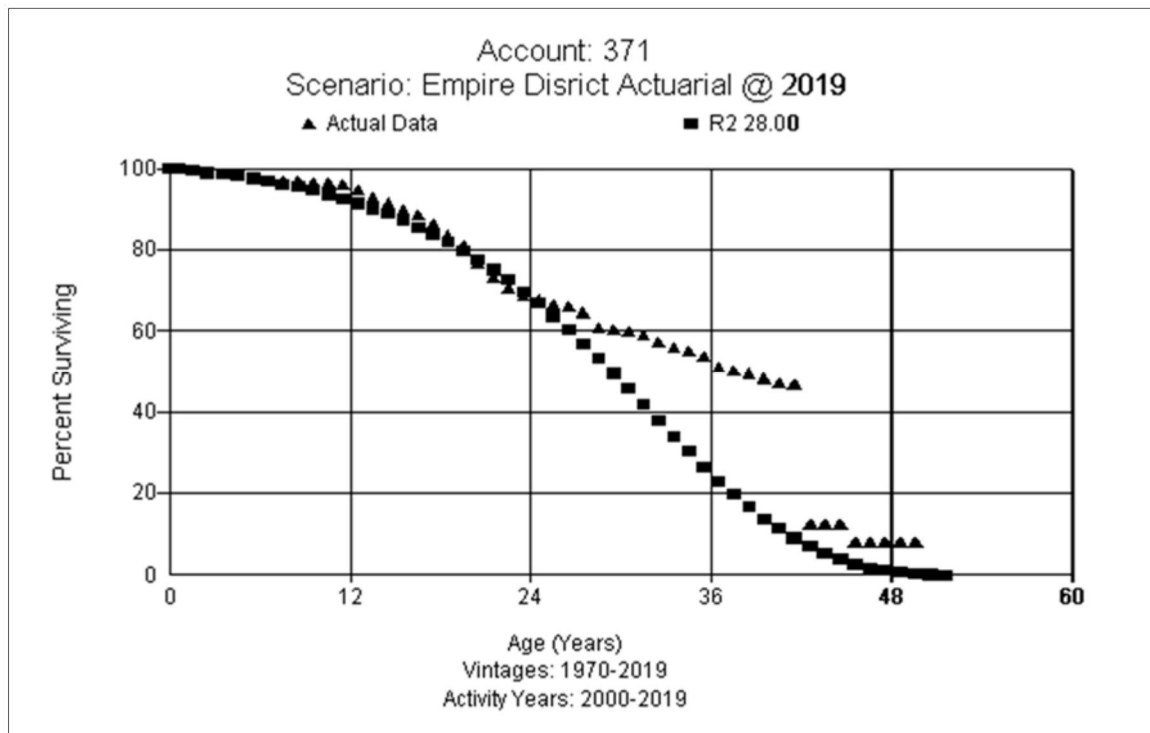
**FERC Account 370.1 AMI Meters 20 R2**

This account includes distribution meters with advanced metering technology. There is currently no plant in this account. EDE plans to install AMI meters, beginning in June 2020. The majority of Missouri will complete the transition to AMI in 2021. Discussions with Company personnel indicated they would expect up to a 20-year life. The Company is planning to complete its entire service territory by 2022. This study recommends a 20-year life and the R2 dispersion based on estimated battery life. A representative curve shape is shown below.



**FERC Account 371.00 Installation on Customer Premises 28 R2**

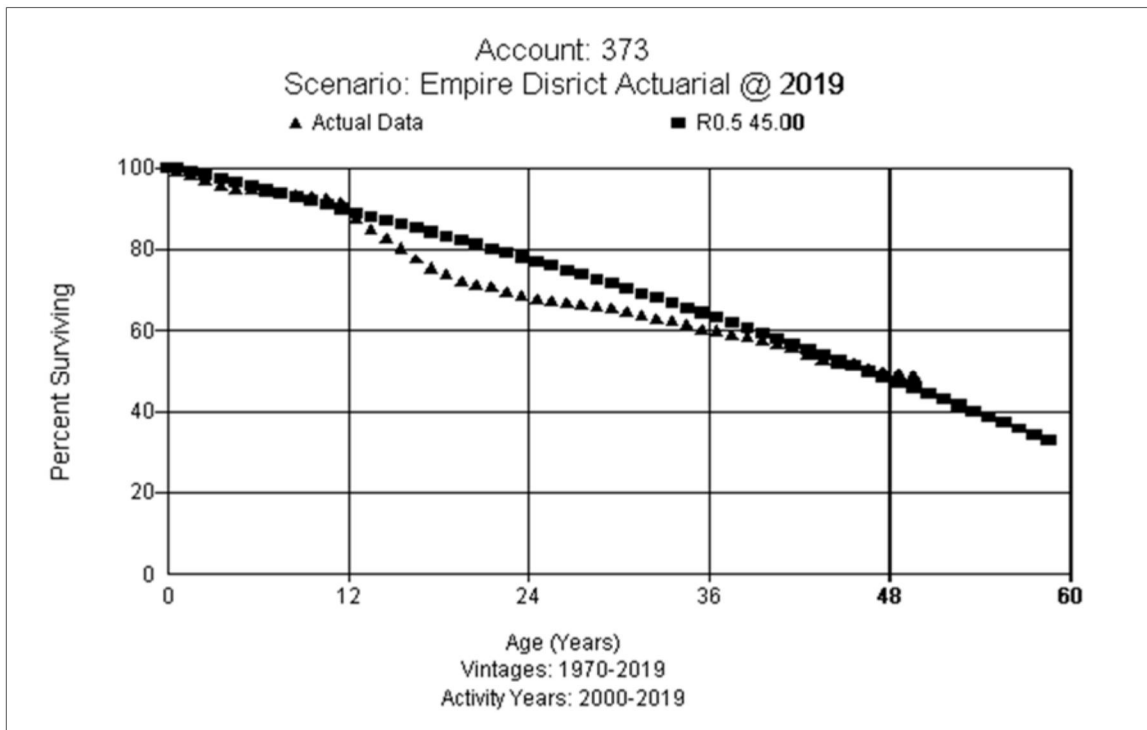
This account consists of guard lights and guard light standards. The current account balance is \$18 million for this account. Discussion with Company personnel indicated private light decisions change as property changes ownership. The current analysis indicates most of the fits are at or below 30 years. Based primarily on the more recent indications in the analysis and Company information, this study recommends a 28-year life with an R2 dispersion, which is shown below.





**FERC Account 373.00 Street Lighting and Traffic Signal 45 R0.5**

This account includes all distribution streetlights, conductor, conduit, luminaire, and standards. The current account balance is \$20.7 million for this account. Company personnel stated that they are beginning to move to LED, but that do not see municipalities requesting the change. The analysis indicates a flat dispersion with lives of 45-50 years. The 45 R0.5 is a consistent good fit across multiple bands. Based on the analysis and input from Company personnel, this study recommendation is to move to a 45-year life with an R0.5 dispersion, which is shown below.



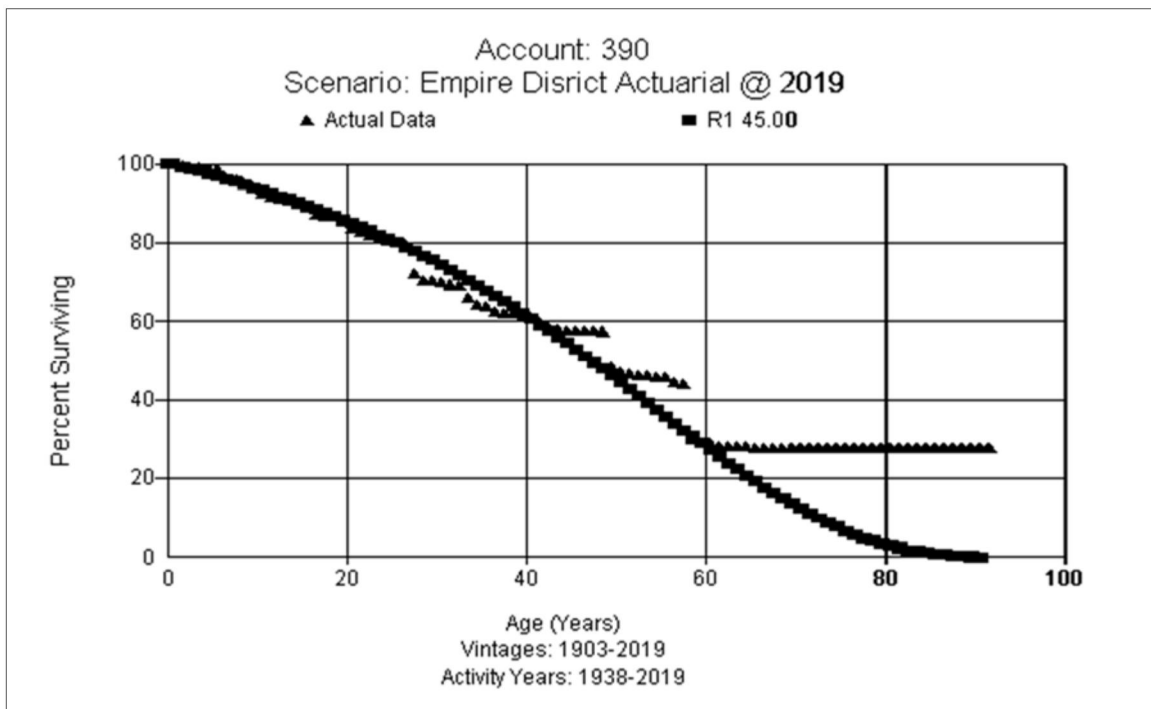
### **FERC Account 375 Electric Vehicle Charging Station 20 SQ**

This account includes all distribution charging stations for electric vehicles and has a current balance of \$161.6 thousand. This study recommends a 20-year life with an SQ dispersion. No graph is provided.

### **GENERAL PLANT**

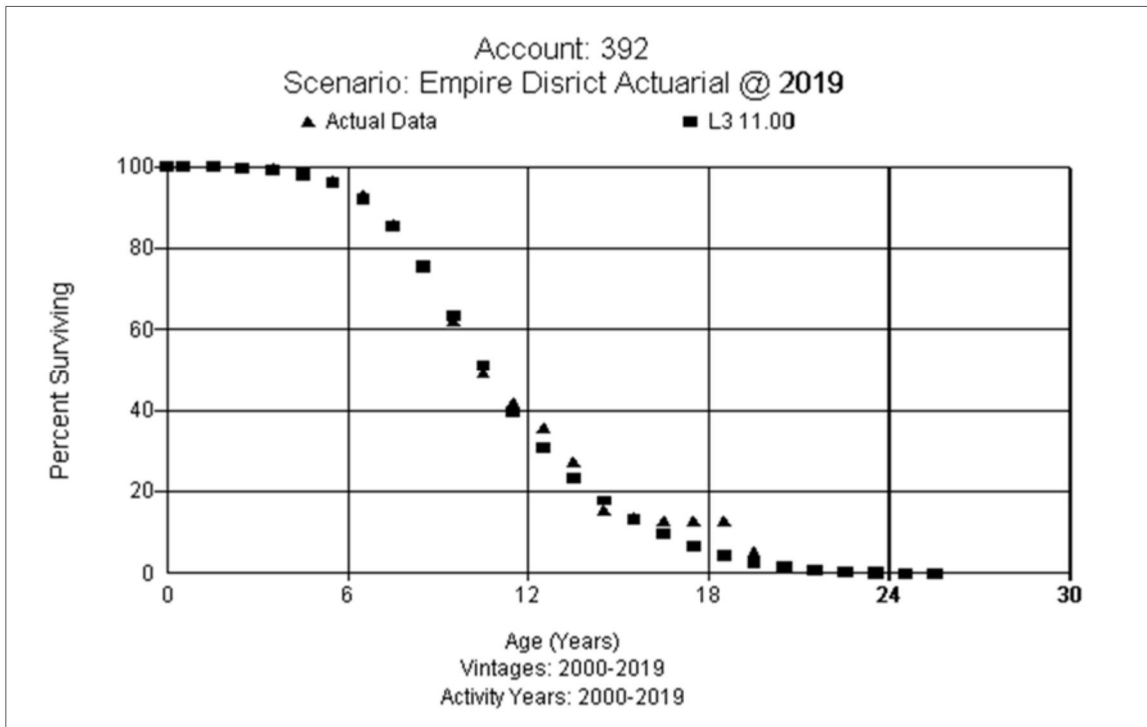
#### **FERC Account 390.00 Structures & Improvements 45 R1**

This account includes the cost of general structures and improvements used for utility service. There is approximately \$15.8 million in this account. Discussion with Company personnel indicated there is about \$16 million in buildings and service centers. The Company has added a new building since 2014 and is focusing on structural integrity improvements. Some buildings have been sold but a few old ones still exist and are in service. Two new service centers were added and a new one is in process. The Corporate Headquarters is old (1940s and 1950s). If a complete roof is replaced, it is capital. HVAC was maintained or repaired for 30+ years. The Company will recapitalize building improvements as components are replaced. The actual building shell will last longer. Other replacements that are capital items include security, lighting fixtures, windows, flooring, and other components. The analysis for the full placement and experience band show an excellent fit with the 45 R1. Other fits in more recent bands show some decrease in life. Based on the analysis, recent activity, and plans, this study recommends moving to a 45-year life with an R1 dispersion, which is shown below.



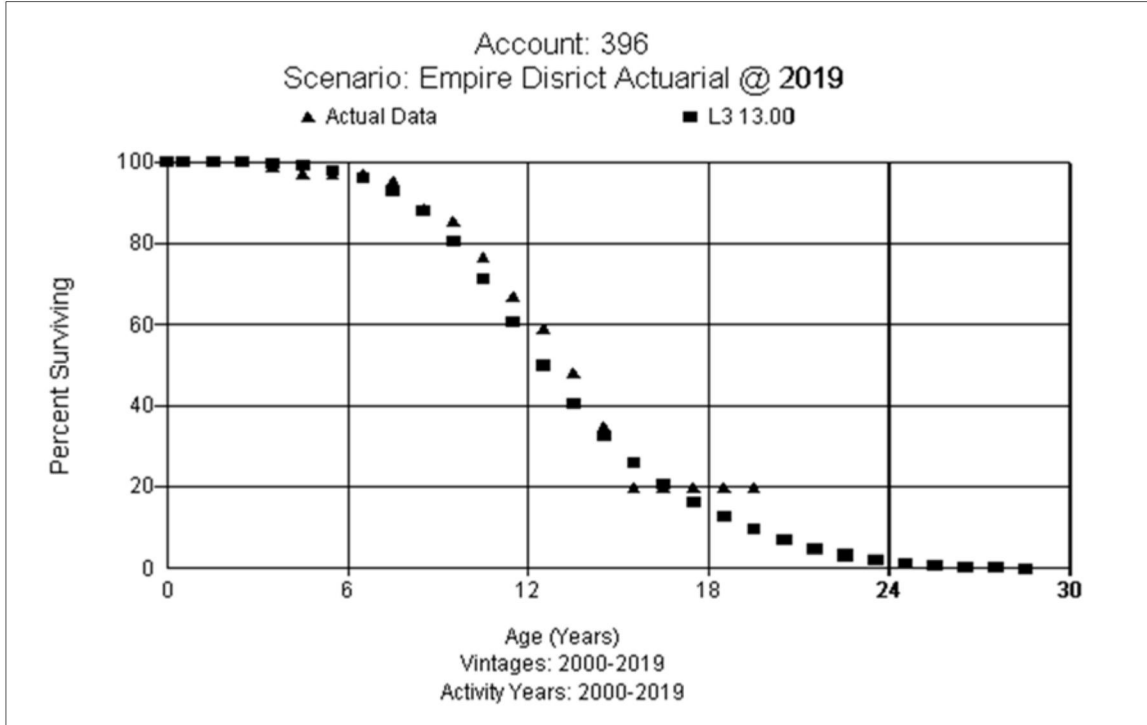
**FERC Account 392.00 Transportation Equipment 11 L3**

This account includes the cost of automobiles used for utility service. There is approximately \$20.9 million in this account. Discussions with Company personnel indicated the refresh cycles are based on usage (hours) and mileage. Small vehicles will turn quicker than a digger derrick truck. Bigger trucks will probably have less mileage but large number of hours. The Company provided the following breakdown: cars (5-7 years), small trucks (7-11 years), heavy trucks (10-15 years), and trailers (15 or more years). They have retired old vehicles in recent years, due to fleet modernization plan. The majority of the best fits in the analysis are 10-11 years. The recent placement and experience band (2000-2019) provides an excellent fit with the 11 L3. Based on the analysis and Company information, this study recommends moving to an 11-year life with an L3 dispersion, which is shown below.



**FERC Account 396.00 Power Operated Equipment 13 L3**

This account consists of bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. There is approximately \$22.7 million in equipment in this account. Discussions with Company personnel indicate power operated equipment are part of the fleet modernization that has been occurring over the past 2 years. Technology changes in equipment are occurring. The backyard machines are being changed out frequently, as they don't last as long as a digger/derrick. Backyard machines are relatively new assets. The account contains a large variety of assets with different life expectations. The analysis best fits are in the range of 13-15 years with the L and R dispersion patterns across the bands analyzed. The 13 L3 is an excellent fit in the most recent placement and experience band (2000-2019). Based on the current type and mix of assets in the account and Company input, this study recommends the 13-year life with an L3 dispersion, which is shown below.



**General Plant - Amortized (Accounts 391.00-398.00)**

**Adoption of Vintage Group Amortization**

This study recommends the adoption of vintage group amortization for certain General plant accounts. FERC adopted Accounting Release 15 (“AR15”) in 1997 using the following criteria:

1. The individual classes of assets for which vintage year accounting is followed are high volume, low value items;
2. There is no change in existing retirement unit designations, for purposes of determining when expenditures are capital or expense;
3. The cost of the vintage groups is amortized to depreciation expense over their useful lives and there is no change in depreciation rates resulting from the adoption of the vintage year accounting;
4. Interim retirements are not recognized;
5. Salvage and removal cost relative to items in the vintage categories are included in the accumulated depreciation account and assigned to the oldest vintage first; and
6. Properties are retired from the affected accounts that, at the date of the adoption of vintage year accounting, meet or exceed the average service life of properties in that account.

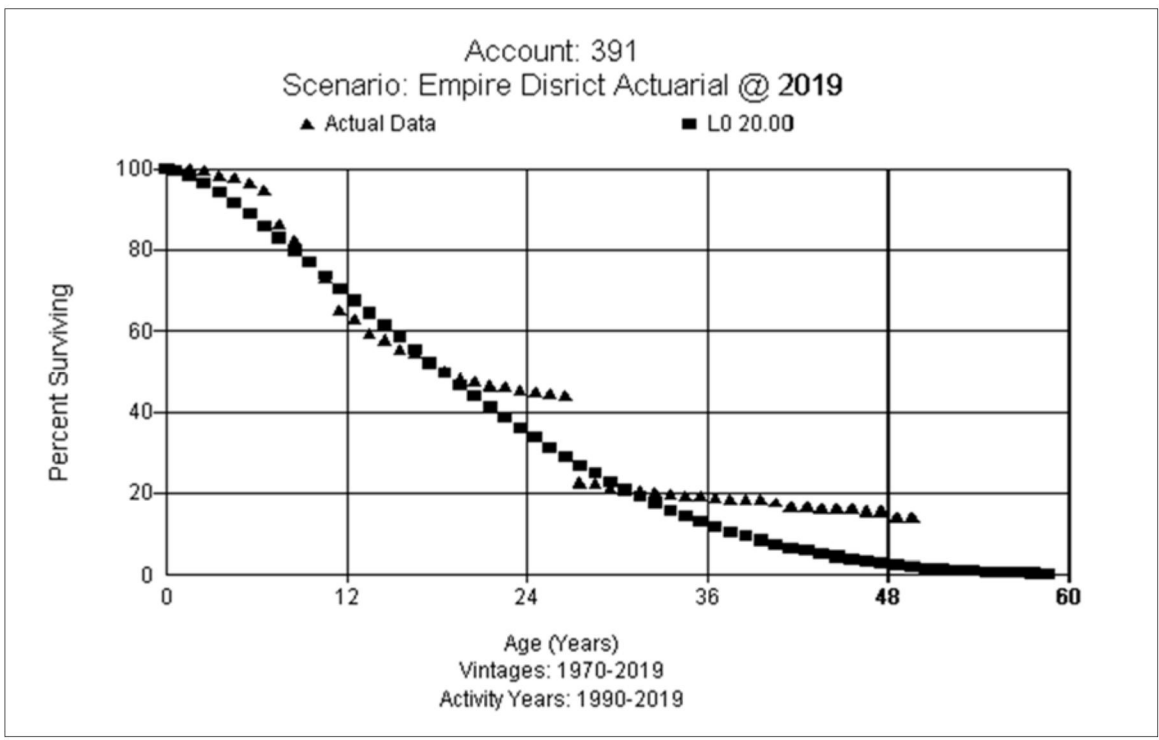
A vintage year method of accounting for the general plant accounts that meets all of the foregoing requirements may be implemented without obtaining specific authorization from the Commission to do so.

With the adoption of vintage group amortization, it is no longer necessary to keep track of the location and retirement of specific assets. Annually, assets are retired after reaching the average service life for that account. The retirement amounts for fully accrued assets are shown for each account in Appendix A-1. After those assets are retired, the remaining plant in service for each account will be amortized using the amortization rates shown in Appendix A-1. An additional accrual is necessary for each plant account to make up the difference between the book depreciation reserve and the theoretical depreciation reserve. For EDE, there is a

small difference between the book and theoretical reserve that needs to be amortized over the remaining life of each plant account. This amount is shown for each account in Appendix A-2. Slight changes in life for the amortized plant accounts are discussed below. EDE will use caution in implementation of AR15 accounting and will perform physical inspections in addition to determine if assets should retire.

**Account 391.00 Office Furniture and Equipment 20 L0**

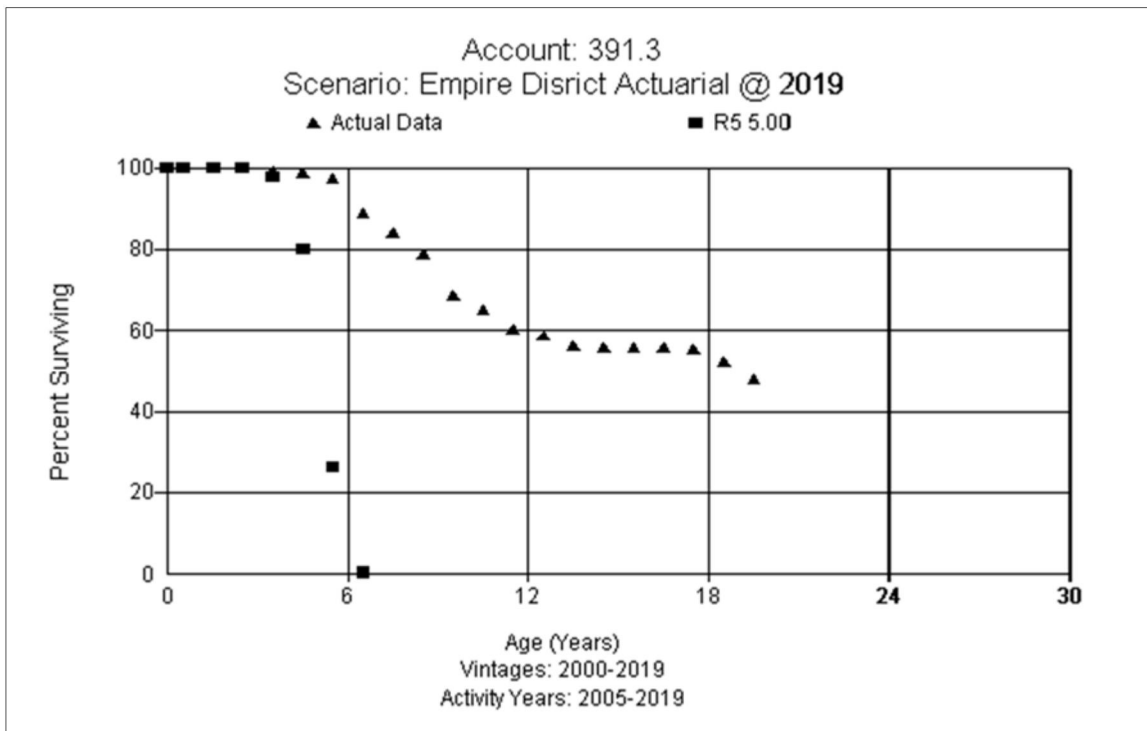
This account consists of office furniture and equipment such as desks, chairs, projectors, or other similar equipment. The account balance is \$6.6 million for this account. After the retirement of fully accrued assets, there will be \$5.1 million in plant. After reviewing the actuarial analysis and considering Company input, the best fit is the 20 L0. Adoption of general plant amortization will use the SQ dispersion pattern for the rate calculations. The proposed curve and observed life table for this account are shown below.





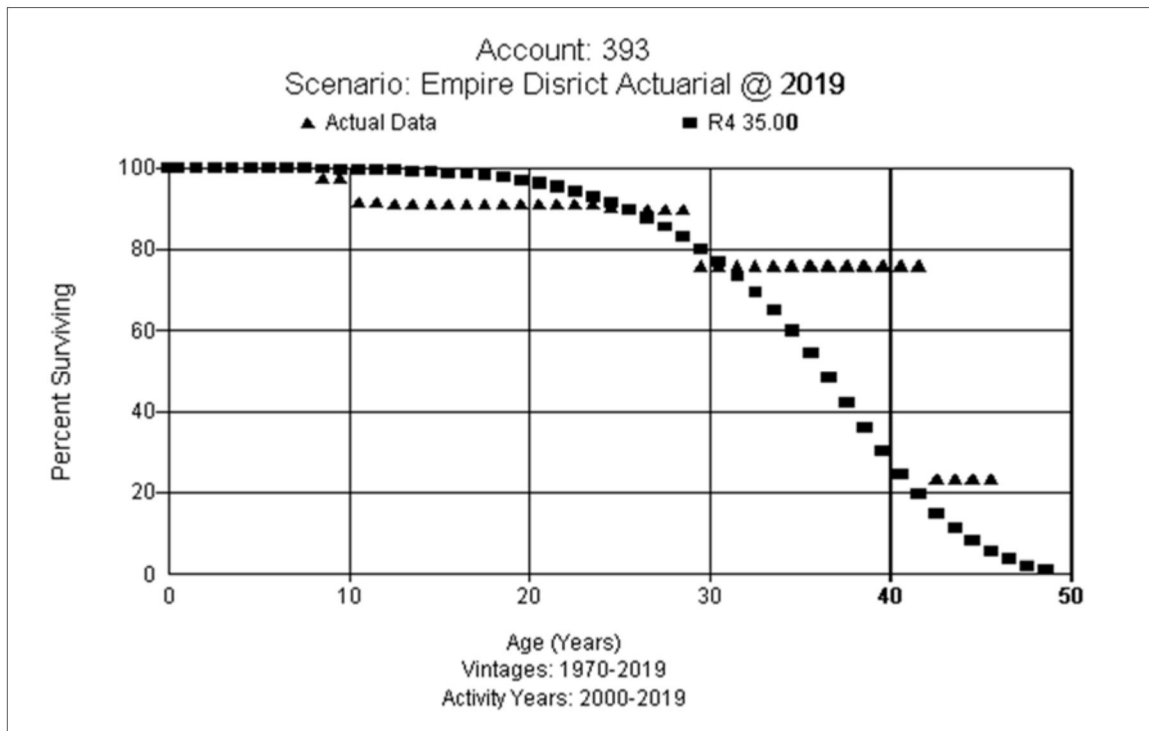
**Account 391.30 Computer Equipment 5 R5**

This account consists of various types of computer hardware such as servers. The account balance is \$17.1 million for this account. After the retirement of fully accrued assets, there will be \$7.4 million in plant. Discussions with Company personnel indicated there is one consistent refresh cycle for the entire Liberty organization since merger, and that they are also doing technology upgrades. The Company expects computer and computer related assets to last between 3-5 years and printers and copiers 5-7 years. The analysis indications show lives much longer than what is reasonable for this type of equipment. Considering the analysis, type and mix of assets, Company input, and judgment, this study recommends a life of 5 years with an R5 dispersion as the life choice for this account. Adoption of general plant amortization will use the SQ dispersion pattern for the rate calculations. The proposed curve and observed life table for this account are shown below.



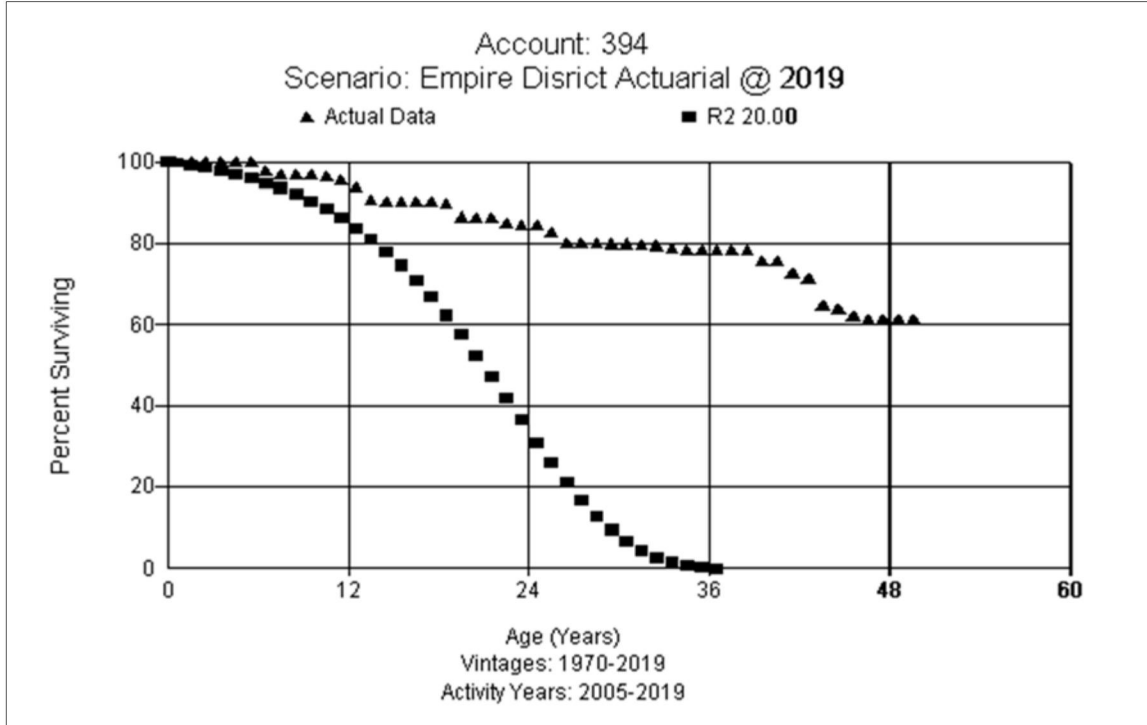
**Account 393.00 Stores Equipment 35 R4**

This account consists of stores equipment such as cantilever shelving, forklift, wire reel machines, and other miscellaneous equipment and tools. The account balance is \$2.1 million for this account. After the retirement of fully accrued assets, there will be \$2 million in plant. Discussions with Company personnel indicated the equipment is old, and they have not added much new equipment other than forklifts. The actuarial analysis supports Company information that some of the assets are old, and the Company expects the assets recorded to the account to have a fairly long life. However, many of the fits indicate lives longer than what would be reasonable. Based upon the analysis, type of assets, Company input, and judgment, the study proposes the 35 R4. Adoption of general plant amortization will use the SQ dispersion pattern for the rate calculations. The proposed curve and observed life table for this account are shown below.



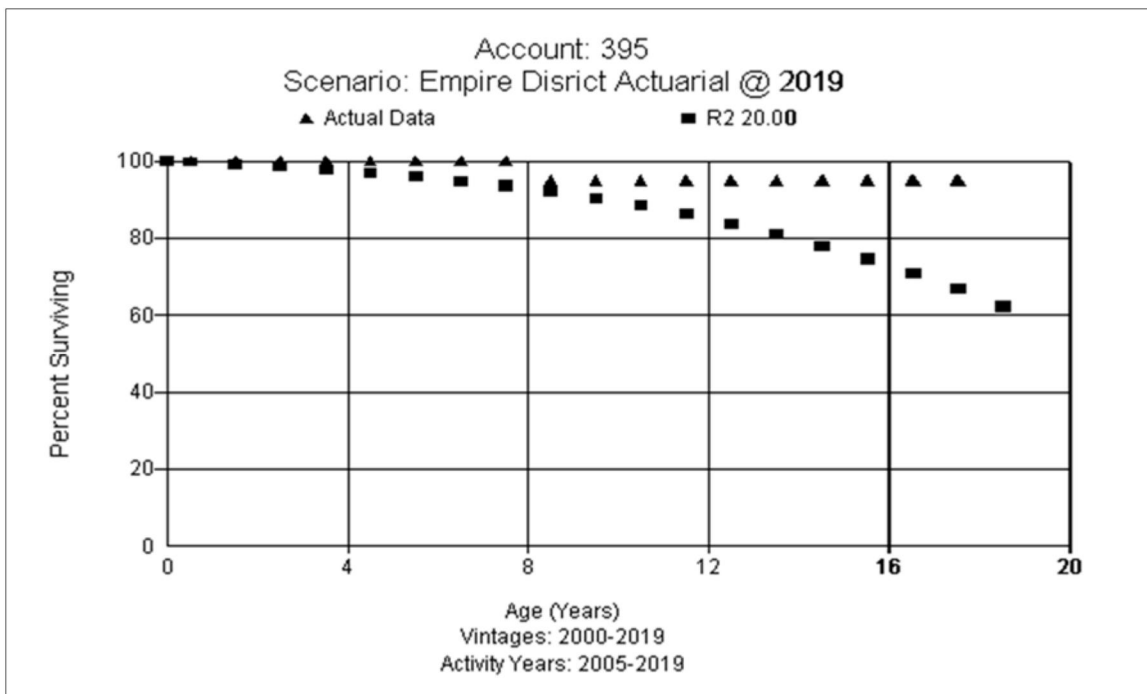
**Account 394.00 Tools, Shop, and Garage Equipment 20 R2**

This account consists of tools, shop, and garage equipment, such as miscellaneous tools, electric equipment, or pumps. The account balance is \$8.4 million for this account. After the retirement of fully accrued assets, there will be \$6.5 million in plant. Discussions with Company personnel indicated that a long life does not make sense, and that many of the small tools may be thrown away and not reported as retired from the books, which makes it appear like the assets are living longer. The life analysis fits indicate lives far beyond what is reasonable and outside of the range in the industry, which supports Company discussion that items are not getting retired at end of life. After reviewing the actuarial analysis, considering the type of assets, and information from the Company, the 20 R2 is a reasonable estimate at this time. Adoption of general plant amortization will use the SQ dispersion pattern for the rate calculations. The proposed curve and observed life table for this account are shown below.



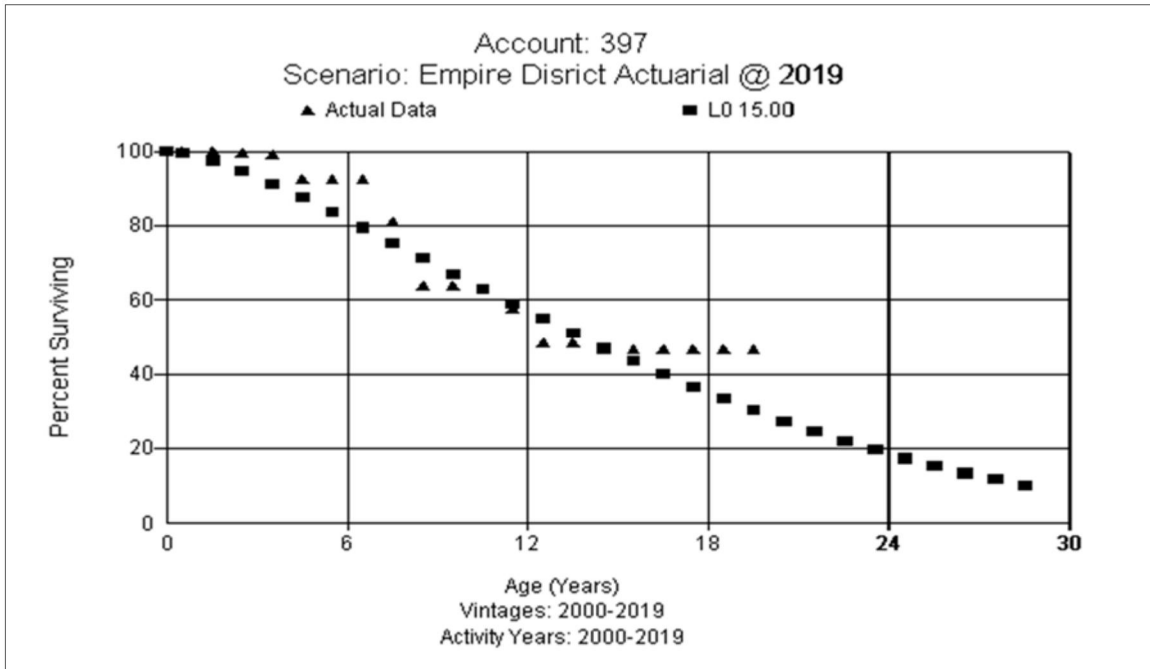
**Account 395.00 Laboratory Equipment 20 R2**

This account consists of various testing panels and other miscellaneous laboratory equipment. The account balance is \$3.1 million for this account. After the retirement of fully accrued assets, there will be \$2.3 million in plant. Discussions with Company personnel indicated that small items may be thrown away and not reported as retired at end of useful life. Similar to Account 394 Tools, Shop, and Garage Equipment, this will incorrectly lengthen the life for the account. The Company indicated that it had recently replaced testing panels. Other assets will be retired more quickly since they are software driven. The analysis indicates best fits, such as 52 R3 in the full placement band (1913-2019) with the mid experience band (1970-2019), with lives far beyond the range of reasonable for the assets and what is typically experienced in the industry. Considering the analysis, Company input, and judgment, the 20-year life with an R2 dispersion is the study recommendation at this time. Adoption of general plant amortization will use the SQ dispersion pattern for the rate calculations. The proposed curve and observed life table for this account are shown below.



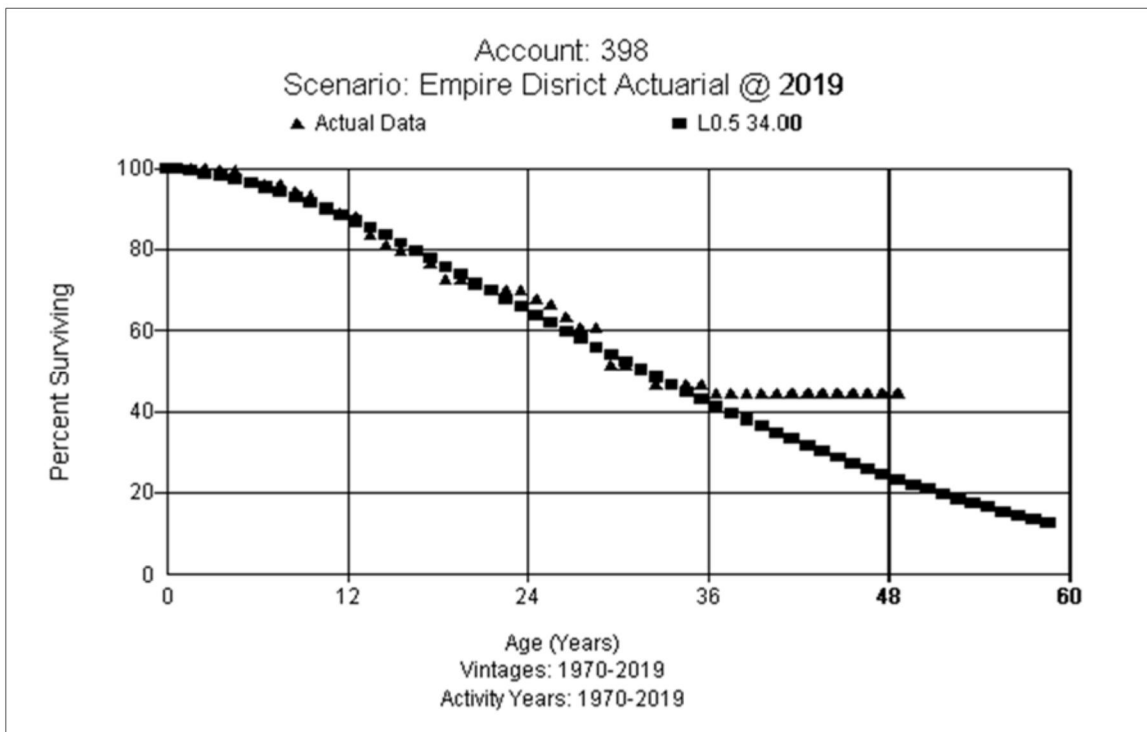
**Account 397.00 Communication Equipment 15 L0**

This account consists of communication equipment such as control equipment, radios, telephone systems, microwave system, and similar assets. The account balance is \$11.4 million for this account. After the retirement of fully accrued assets, there will be \$6.7 million in plant. Discussions with Company personnel indicated that there is diverse equipment recorded in this account. Typically, the retirements are driven by old technology that is no longer supported and does not have the new functionality. The Company does not expect the new assets to last as long due to continuing technology changes. The Company is currently reviewing upgrades of microwave and replacement with fiber. The life analysis in the fuller bands indicates a longer life of around 21 years. However, in more recent bands the life becomes shorter, which supports the Company position that technology changes are causing retirements and newer assets are not lasting as long either. This study recommends moving to a 15-year life and using an L0 dispersion curve for this account. Adoption of general plant amortization will use the SQ dispersion pattern for the rate calculations. The proposed curve and observed life table for this account are shown below.



**Account 398.00 Miscellaneous Equipment 34 L0.5**

This account consists of signs, A/V equipment, breakroom (kitchen) equipment, display booth, safety equipment, lockers, miscellaneous tools, and other equipment that may not fit in any other general plant account. The account balance is \$286 thousand for this account. After the retirement of fully accrued assets, there will be \$257 thousand in plant. There is a mix of assets with varying lives recorded to this account. The analysis indicates a life range of 30-35 years. In the mid placement and experience band (1970-2019) the 34 L0.5 is an excellent fit to around 40 percent surviving. This study recommends the 34 L0.5 for this account at this time. Adoption of general plant amortization will use the SQ dispersion pattern for the rate calculations. The proposed curve and observed life table for this account are shown below.



## SALVAGE ANALYSIS

When a capital asset is retired, physically removed from service and finally disposed of, terminal retirement is said to have occurred. The residual value of a terminal retirement is called gross salvage. Net salvage is the difference between the gross salvage (what the asset was sold for) and the removal cost (cost to remove and dispose of the asset). Salvage and removal cost percentages are calculated by dividing the current cost of salvage or removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the original addition versus the retirement. The net salvage analysis uses the history of the individual accounts to estimate the future net salvage that EDE can expect in its operations. As a result, the analysis not only looks at the historical experience of EDE, but also takes into account recent and expected changes in operations that could reasonably lead to different future expectations for net salvage than were experienced in the past.

Net salvage data by plant account for Transmission, Distribution, and General Plant is shown in Appendix D. Removal cost percentages are calculated by dividing the current cost of removal by the original installed cost of the asset. Some plant assets can experience significant negative removal cost percentages due to the timing of the addition versus the retirement. For example, a Distribution asset in FERC Account 365 with a current installed cost of \$500 (2019) would have had an installed cost of \$27.34<sup>3</sup> in 1957. A removal cost of \$50 for the asset calculated (incorrectly) on current installed cost would only have a negative 10 percent removal cost (\$50/\$500). However, a correct removal cost calculation would show a negative 182.88 percent removal cost for that asset (\$50/\$27.34). Inflation from the time of installation of the asset until the time of its removal must be taken into account in the calculation of the removal cost percentage because the depreciation rate, which includes the removal cost percentage, will be applied

---

<sup>3</sup> Using the Handy-Whitman Bulletin No. 191, E-3, line 45,  $\$27.34 = \$500 \times 49/896$ .



to the original installed cost of assets.

### **Salvage Characteristics**

For Production facilities, this study has analyzed interim net salvage by account. The interim net salvage amounts were used to derive a total net salvage factor for each Steam, Hydro and Other Production accounts. EDE has not included terminal dismantlement cost estimates in this study.

For each account in Transmission, Distribution, and General Plant, data for retirements, gross salvage, and cost of removal for the majority of the accounts were derived from 2000-2019, depending on the available history. Moving averages, which remove timing differences between retirement and salvage and removal cost, were analyzed over periods varying from one to 10 years.

### **Steam Production, Hydro, and Other Production, FERC Accounts 311.00-346.00**

The concept behind the net salvage cost component of depreciation rates for power plants is different from that of Transmission, Distribution, or General Plant assets. Power plants are discrete units that will need to be dismantled after the end of their useful lives. Because of this, there are two types of analysis required, one for the interim activity and the other based on engineering studies conducted to determine the retirement closure costs needed to secure the plant when it ceases operation. Per Missouri precedent, no dismantling costs are included in the proposed accrual rates.

The list of the individual account net salvage percentages is shown in Appendix C. These percentages are derived by the combined amounts for interim retirement and retirement closure net salvage amounts and are shown in Appendix E-1. The unit specific dismantling costs have not been included in the calculation of the depreciation rates in the study at this time.

## **PRODUCTION PLANT**

### **Steam Production**

The net salvage percentages shown below are the proposed interim net salvage percentages for each plant account. Life analysis data was adjusted to remove activity for the Riverton and Asbury generating units between the years 2005-2019, and a similar adjustment was made for net salvage analysis. No data prior to 2004 was available to make such an adjustment. No dismantling cost is included. Since there are parameters from four states, no current net salvage will be listed here, but that information can be found on Appendix D in this report along with a composite net salvage by Unit and Account.

#### **FERC Account 311.00 Structures and Improvements (-7% Net Salvage)**

This account includes any salvage and removal cost related to structures and improvements used for steam utility operations. The 5-year and 10-year moving average for this account are negative 8.35 and negative 7.29 percent, respectively. Based on judgment and Company history, this study recommends negative 7 percent interim net salvage.

#### **FERC Account 312.00 Boiler Plant Equipment (-10% Net Salvage)**

This account includes any salvage and removal cost related to boiler plant used for steam utility operations. The 5-year and 10-year moving average for this account are negative 11.88 and negative 9.72 percent, respectively. Based on judgment and Company history, this study recommends negative 10 percent interim net salvage.

#### **FERC Account 312.01 Boiler Unit Train - Electric (0% Net Salvage)**

This account includes any salvage and removal cost related to boiler unit train used for steam utility operations. Little retirement activity has occurred in this account. The 5-year and 10-year moving average for this account in both periods

is 0 percent. Based on judgment and Company history, this study recommends 0 percent interim net salvage.

**FERC Account 314.00 Turbo-generator Equipment (-15% Net Salvage)**

This account includes any salvage and removal cost related to turbo-generator equipment used for steam utility operations. The 5-year and 10-year moving average for this account are negative 25.06 and negative 17.42 percent, respectively. Based on judgment and Company history, this study recommends negative 15 percent interim net salvage.

**FERC Account 315.00 Accessory Electric Equipment (-8% Net Salvage)**

This account includes any salvage and removal cost related to accessory electric equipment used for steam utility operations. The 5-year and 10-year moving average for this account are negative 8.51 and negative 8.04 percent, respectively. Based on judgment and Company history, this study recommends negative 8 percent interim net salvage.

**FERC Accounts 316.00 Miscellaneous Power Plant Equipment (-4% Net Salvage)**

This account includes any salvage and removal cost related to power plant equipment used for steam utility operations. The 5-year and 10-year moving average for this account are negative 3.65 and negative 2.25 percent, respectively. The averages from years 5-9 are all approximately negative 4 percent. Based on judgment and Company history, this study recommends negative 4 percent interim net salvage.

**Hydraulic (Hydro) Production Interim Net Salvage, FERC Accounts 331-335**

The Hydro Production interim net salvage rate used to set depreciation rates in this study is a negative 10 percent for all accounts except Account 335

Miscellaneous Equipment, which is 0 percent. There is currently no investment in Account 336. No dismantling cost is included. Since there are multiple state parameters, no current net salvage will be listed here, but that information can be found on Appendix D in this report along with a composite net salvage by Unit and Account.

**FERC Account 331.00 Structures and Improvements (-10% Net Salvage)**

This account includes any salvage and removal cost related to structures and improvements used for hydro production utility operations. The 5-year and 10-year moving average for this account are negative 34.95 and negative 33.83 percent, respectively. This study recommends a negative 10 percent interim net salvage. The study recommends a composite negative 1.05 percent net salvage for this account, which combines a negative 10 percent interim net salvage.

**FERC Account 332.00 Dams (-10% Net Salvage)**

This account includes any salvage and removal cost related to dams used for hydro production utility operations. The 5-year and 10-year moving average for this account are negative 23.02 and negative 17.80 percent, respectively. This study recommends a negative 10 percent interim net salvage. The study recommends a composite negative 1.89 percent net salvage for this account, which combines a negative 10 percent interim net salvage.

**FERC Account 333.00 Turbogenerators (-10% Net Salvage)**

This account includes any salvage and removal cost related to generators used for hydro production utility operations. The 5-year and 10-year moving average for this account are negative 158.66 and negative 158.39 percent, respectively. This study recommends a negative 10 percent interim net salvage. The study recommends a composite negative 2.38 percent net salvage for this account, which combines a negative 10 percent interim net salvage.

**FERC Account 334.00 Accessory Electrical Equipment (-10% Net Salvage)**

This account includes any salvage and removal cost related to accessory electrical equipment used for hydro production utility operations. The 5-year and 10-year moving average for this account are negative 44.87 and negative 47.09 percent, respectively. This study recommends a negative 10 percent interim net salvage. The study recommends a composite negative 2.82 percent net salvage for this account, which combines a negative 10 percent interim net salvage.

**FERC Account 335.00 Miscellaneous Plant Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to miscellaneous plant equipment used for hydro production utility operations. The 5-year and 10-year moving average for this account are negative 3.97 and positive 1.13 percent, respectively. This study recommends a 0 percent interim net salvage. The study recommends a composite 0 percent net salvage for this account, which combines a 0 percent interim net.

**Other Production Interim Net Salvage, FERC Accounts 341-346**

The Other Production interim net salvage rate used to set depreciation rates in this study is negative 2 percent. No dismantling cost is included. Since there are multiple state parameters, no current net salvage will be listed here, but, that information can be found on Appendix D in this report along with a composite net salvage by Unit and Account.

**FERC Account 341.00 Structures and Improvements (-2% Net Salvage)**

This account includes any salvage and removal cost related to structures and improvements used for other production utility operations. The 5-year and 10-year moving average for this account are negative 2.55 and negative 2.74 percent, respectively. This study recommends a negative 2 percent interim net salvage.

**FERC Account 342.00 Fuel Holders, Producers, and Accessories (-2% Net Salvage)**

This account includes any salvage and removal cost related to fuel holders, producers and accessories used for other production utility operations. The 5-year and 10-year moving average for this account are 0 and negative 10.30 percent, respectively. This study recommends a negative 2 percent interim net salvage.

**FERC Account 343.00 Prime Movers (-2% Net Salvage)**

This account includes any salvage and removal cost related to generators used for other production utility operations. The 5-year and 10-year moving average for this account are negative 2.30 and negative 2.39 percent, respectively. This study recommends a negative 2 percent interim net salvage.

**FERC Account 344.00 Generators (-1% Net Salvage)**

This account includes any salvage and removal cost related to generators used for other production utility operations. The 5-year and 10-year moving average for this account are negative 1.40 and negative 1.34 percent, respectively. This study recommends a negative 1 percent interim net salvage.

**FERC Account 345.00 Accessory Electrical Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to accessory electrical equipment used for other production utility operations. The 5-year and 10-year moving average for this account are negative 0.21 and negative 0.19 percent, respectively. This study recommends a 0 percent interim net salvage.

**FERC Account 346.00 Miscellaneous Power Plant Equipment (-5% Net Salvage)**

This account includes any salvage and removal cost related to

miscellaneous power plant equipment used for other production utility operations. The 5-year and 10-year moving average for this account are negative 5.17 and negative 4.15 percent, respectively. This study recommends a negative 5 percent interim net salvage.

## **TRANSMISSION PLANT**

### **FERC Account 352.00 Structures and Improvements (-10% Net Salvage)**

This account includes any salvage and removal cost related to structures and improvements used for transmission utility operations. The 3-10 year moving average net salvage percentages in 2019 range from negative 75.71 percent to a negative 137.62 percent. The averages in 2019 are impacted by high cost of removal recorded in that year, which occurred as a result of timing differences. Prior years indicate at least a negative 30 percent, and this study recommends moving toward those indications with a negative 10 percent net salvage at this time.

### **FERC Account 353.00 Station Equipment (-20% Net Salvage)**

This account includes any salvage and removal cost related to station equipment used for transmission utility operations. The most recent 5-year and 10-year moving average is a negative 33.73 and a negative 30.91 percent. Based on recent experience, there is some indication of timing differences. Giving consideration to all the information, the study recommends negative 20 percent net salvage for this account.

### **FERC Account 354.00 Towers and Fixtures (-10% Net Salvage)**

This account includes any salvage and removal cost related to poles and fixtures used for transmission utility operations. There have been few retirements over the 10-year period being analyzed and only two years have any cost of removal recorded. The most recent 5-year and 10-year moving average is a

negative 194.17 and a negative 175.32 percent, respectively. There is an indication of timing differences, but overall there is no salvage and a reasonable expectation for some cost of removal in the future. Based on discussions with the Company, the analysis, and judgment, this study recommends a negative 10 percent net salvage at this time.

**FERC Account 355.00 Poles and Fixtures (-100% Net Salvage)**

This account includes any salvage and removal cost related to poles and fixtures used for transmission utility operations. The analysis contains consistent recording of retirements, salvage and cost of removal. Overall cost of removal will exceed salvage and is indicated in the 5-year and 10-year moving average of negative 469.72 and negative 338.05 percent, respectively. The most recent 1 to 10 year moving averages are negative 300 or higher. Considering the possibility of some timing differences in the data, discussions with Company, the analysis, and judgment, this study recommends a negative 100 percent net salvage at this time.

**FERC Account 356.00 Overhead Conductors and Devices (-25% Net Salvage)**

This account includes any salvage and removal cost related to overhead conductors and devices used for transmission utility operations. The most recent experience is being influenced by the last 6 years of activity, most specifically the cost of removal in 2019. Timing differences could also be influencing the analysis. Considering all the information, the recommendation is to move to negative 25 percent net salvage for this account.



## **DISTRIBUTION PLANT**

### **FERC Account 361.00 Structures & Improvements (-10% Net Salvage)**

This account includes any salvage and removal cost related to structures and improvements used for distribution utility operations. Analysis indicates cost of removal has exceeded salvage in all but two years. The cost of removal recorded in 2017 compared to the retirements is influencing the numbers. The study has looked to the moving average indications in earlier years as well as judgment on the types of assets and retirement activities for the basis of the recommendation. This study recommends a negative 10 percent net salvage at this time.

### **FERC Account 362.00 Station Equipment (-15% Net Salvage)**

This account includes any salvage and removal cost related to station equipment used for distribution utility operations. Historical indications suggest that some salvage continues to be recorded. In the 2019 moving averages, years 2-10, it ranges from a low of negative 30.82 to a high of negative 55.54 percent. Both, salvage and cost of removal in 2019 are influencing the numbers. Looking to the moving averages in earlier years indicates a range from negative 10.88 to negative 16.06 percent in 2016, which is fairly consistent in 2017 and 2018. Considering these indications in the analysis, the study recommendation is negative 15 percent net salvage for this account.

### **FERC Account 364.00 Poles, Towers & Fixtures (-125% Net Salvage)**

This account includes any salvage and removal cost related to poles, towers and fixtures used for distribution utility operations. The study indicates consistent recording of retirements, salvage and cost of removal every year in the analysis. However, from 2014 to 2019, the individual years and moving averages indicate negative net salvage moving significantly more negative than in previous years. Giving consideration to the analysis indications and potential timing differences,

this study recommends a very conservative, less than 25 percent of the recent (2019 10 year moving average), negative 125 percent net salvage.

**FERC Account 365.00 Overhead Conductor (-100% Net Salvage)**

This account includes any salvage and removal cost related to overhead conductors used for distribution utility operations. Historical activity suggests salvage has been in decline since 2012, but even as far back as 2000 cost of removal has exceeded the salvage. The most recent 5-year and 10-year moving average is a negative 162.11 and a negative 147.97 percent, respectively. Giving consideration to timing differences along with the indications, this study recommends a negative 100 percent net salvage.

**FERC Account 366.00 Underground Conduit (-20% Net Salvage)**

This account includes any salvage and removal cost related to underground circuits used for distribution utility operations. The analysis indicates salvage exceeds cost of removal between 2005 and 2011. Since then, cost of removal has exceeded salvage becoming more negative. The most recent 5-year and 10-year moving average is a negative 88.35 and a negative 77.78 percent, respectively. Giving consideration to timing differences along with the indications, this study recommends a negative 20 percent net salvage.

**FERC Account 367.00 Underground Conductor & Devices (-25% Net Salvage)**

This account includes any salvage and removal cost related to underground conductor and devices used for distribution utility operations. The analysis indicates only four of the last 20 years has had a positive net salvage. Beginning in 2011, and each subsequent year, cost of removal exceeded salvage. The most recent 5-year and 10-year moving average is a negative 36.49 and a negative 37.04 percent, respectively. Cost of removal is expected to continue to exceed any salvage recorded. Based on the moving averages in the last several years,

this study recommends negative 25 percent net salvage for this account.

**FERC Account 368.00 Line Transformers (-10% Net Salvage)**

This account includes any salvage and removal cost related to line transformers used for distribution utility operations. In the full 20-year analysis, there have been five years where salvage has exceeded cost of removal. From 2012-2019 cost of removal has exceeded salvage. The most recent 5-year and 10-year moving average is a negative 21.04 and a negative 5.21 percent, respectively. Based on these indications and reliance on more recent moving averages, this study recommends a negative 10 percent net salvage for this account.

**FERC Account 369.00 Services (-100% Net Salvage)**

This account includes any salvage and removal cost related to services used for distribution utility operations. The analysis indicates continued negative net salvage with salvage continuing its decline and cost of removal increasing. The most recent 5-year and 10-year moving average is a negative 1,161.17 and a negative 318.93 percent, respectively. Cost of removal from 2015 has increased significantly while retirements amounts have not. Based on discussions with Company personnel, indications in the analysis, and judgment, this study recommends negative 100 percent net salvage.

**FERC Account 370.00 Meters (-2% Net Salvage)**

This account includes any salvage and removal cost related to meters used for distribution utility operations. Some salvage continues to be recorded but is much lower than cost of removal. Two years, 2017 and 2019 are influencing the analysis. The most recent 5-year and 10-year moving average is a negative 50.98 and a negative 38.02 percent, respectively. Looking to years prior to 2017, the moving averages were between a negative 2 or negative 3 percent. Based on the

analysis, with reliance on the moving average indications in the years prior to 2017, the study recommends a negative 2 percent net salvage.

**FERC Account 370.10 AMI Meters (0% Net Salvage)**

This account includes any salvage and removal cost related to AMI meters used for distribution utility operations. This is a new account. This study recommends a 0 percent net salvage at this time.

**FERC Account 371.00 Customer Premises Installation (-40% Net Salvage)**

This account includes any salvage and removal cost related to installations on customer premises. There has been some salvage recorded every year, but the amount has declined. Significant amounts of cost of removal are recorded from 2014 to 2019. The most recent 5-year and 10-year moving average is a negative 53.60 and a negative 39.53 percent, respectively. Expectations going forward are salvage will continue its decline while cost of removal continues to increase. Based on the consistent 2019 2-4 year moving averages, this study recommends negative 40 percent net salvage.

**FERC Account 371.01 Electric Vehicle Charging Station (0% Net Salvage)**

This account includes any salvage and removal cost related to electric vehicle charging stations. This is a new account. The study recommends a 0 percent net salvage.

**FERC Account 373.00 Street Lighting and Traffic Signal (-60% Net Salvage)**

This account includes any salvage and removal cost related to street lighting and traffic signals used for distribution utility operations. Beginning in 2014 cost of removal increases significantly compared to prior years. Some salvage continues to be recorded. The most recent 5-year and 10-year moving average is a negative 77.08 and a negative 65.93 percent, respectively. Considering the

consistent indication throughout time, this study recommends a negative 60 percent net salvage for this account.

### **GENERAL PLANT - Depreciated**

#### **FERC Account 390.00 Structures & Improvements (-5% Net Salvage)**

This account includes any salvage and removal cost related to structures and improvements used for general utility operations. Historical experience indicates positive net salvage in the first eight years and then in 2014 little to no salvage was recorded but higher cost of removal. The most recent 5-year and 10-year moving average is a negative 12.26 and a negative 6.70 percent, respectively. The expectation going forward is that cost of removal will exceed any salvage. Based on the analysis indications, this study recommends a negative 5 percent net salvage.

#### **FERC Account 392.00 Transportation Equipment (10% Net Salvage)**

This account includes any salvage and removal cost related to automobiles used in general operations. Salvage has been and is expected to continue, which has varied over the 20-year analysis. Some costs to retire and sell the assets are being recorded, but it is a small amount. The most recent 5-year and 10-year moving average is a positive 11.27 and a positive 8.97 percent, respectively. Moderating the more recent experience, this study recommends positive 10 percent net salvage for this account.

#### **FERC Account 396.00 Power Operated Equipment (5% Net Salvage)**

This account includes any salvage and removal cost related to bulldozers, forklifts, trenchers, and other power operated equipment that cannot be licensed on roadways. The analysis has consistent salvage being recorded and some costs at retirement. However, salvage is always expected to exceed cost of removal. The most recent 5-year and 10-year moving average is a positive 5.78 and a

positive 5.07 percent, respectively. Based on the consistent positive net salvage indications across the analysis, this study recommends positive 5 percent net salvage for this account.

### **GENERAL PLANT - Amortized**

#### **FERC Account 391.00 Office Furniture & Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to desks, workstations, bookcases, furniture, and other miscellaneous furniture and equipment used for general utility operations. Some salvage is still being recorded and very little cost of removal. The 2019 10-year moving average is 0.37%, which is less than one percent. This study recommends moving to a 0 percent net salvage.

#### **FERC Account 391.30 Computer Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to computers, printers, servers and other miscellaneous computer related equipment used for general utility operations. Historically in the analysis, minimal salvage has been recorded and it is not likely to see any for this type of equipment at the end of its life. There is some cost of removal being recorded since 2014, which is reflective of requirements for proper disposal of computer related components. However, the 2019 10-year moving average is negative 0.51 percent, which is less than one percent. This study recommends a 0 percent net salvage.

#### **FERC Account 393.00 Stores Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to shelving, bins, forklifts, and other miscellaneous equipment used in general operations. Only one year has both salvage and cost of removal recorded, with cost of removal exceeding the salvage. Based on a 35-year life, salvage is not expected in the future and cost of removal is expected to be negligible. This study recommends 0

percent net salvage for this account.

**FERC Account 394.00 Tools, Shop & Garage Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to small tools, electric equipment, pumps, and other miscellaneous tools used to support general operations. Salvage has been recorded in the past, with minimal cost of removal associated. The overall 10-year net salvage percentage in 2019 is positive 8.28 percent, which is being influenced by the 2018 salvage. Considering a 20-year life and type of assets in the account, salvage is not expected to be realized at end of life. Considering the historical data and future expectations, this study recommends 0 percent net salvage for this account.

**FERC Account 395.00 Laboratory Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to various types of laboratory equipment. Historical activity is minimal, and no salvage or cost of removal is expected at retirement. This study recommends 0 percent net salvage for this account.

**FERC Account 397.00 Communication Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to telephones, mobile radios, microwave systems, and other communication related equipment. Both salvage and cost of removal have been recorded over the past 20 years. In 2010 and 2011 large salvage and cost of removal was recorded and is influencing the overall indications. The most recent 5-year and 10-year moving average is a negative 2.97 and a positive 46.36 percent, respectively. Expectations going forward are that any salvage would be offset by cost of removal, so this study recommends 0 percent net salvage for this account.

**FERC Account 398.00 Miscellaneous Equipment (0% Net Salvage)**

This account includes any salvage and removal cost related to signage, breakroom (kitchen) equipment, A/A equipment, and other miscellaneous equipment used to support general operations. Only one year had both salvage and cost of removal record but both amounts are negligible and nearly offset. The overall 2019 10-year moving average is a negative 0.13 percent. Future expectations are for no salvage and little, if any, cost of removal. This study recommends moving to 0 percent net salvage for this account.



**APPENDIX A**  
**Depreciation Rate Calculations**

**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 Lease	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 %
<b>Energy Center</b>									
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%
	<b>Total Energy Center</b>	<b>42,352,816.21</b>	<b>26,557,202.15</b>		<b>(46,504.33)</b>	<b>15,842,118.39</b>		<b>2,529,200.12</b>	
<b>Energy Center FT8</b>									
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%
	<b>Total Energy FT8</b>	<b>62,299,050.36</b>	<b>18,744,255.46</b>		<b>(221,224.88)</b>	<b>43,776,019.79</b>		<b>2,058,939.73</b>	
<b>Energy Supply Common</b>									
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%
	<b>Total Energy Supply Common</b>	<b>18,098,034.06</b>	<b>5,236,506.82</b>		<b>(81,341.82)</b>	<b>12,942,869.05</b>		<b>377,245.64</b>	
<b>Riverton 12</b>									
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%
	<b>Total Riverton 12</b>	<b>221,709,676.21</b>	<b>21,792,885.10</b>		<b>(1,031,558.79)</b>	<b>200,948,349.90</b>		<b>6,117,237.54</b>	
<b>Riverton 9, 10, 11</b>									
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%
	<b>Total Riverton 9, 10, 11</b>	<b>24,831,992.33</b>	<b>9,941,513.29</b>		<b>(31,131.59)</b>	<b>14,921,610.63</b>		<b>1,183,337.57</b>	

**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 %
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%
	Total Transmission	399,899,913.22	109,140,421.77		(165,955,902.74)	456,715,394.19		10,208,510.44	

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

Appendix A-1  
Pages 4 of 4

Acct	Description	Plant Balance	Allocated Reserve	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual \$	Annual Accrual %
Distribution									
361	Structures and Improvements	33,920,439.03	5,828,445.32	-10%	(3,392,043.90)	31,484,037.61	46.89	671,428.88	1.98%
362	Station Equipment	157,388,738.98	36,130,798.12	-15%	(23,608,310.85)	144,866,251.71	41.39	3,499,940.45	2.22%
364	Poles & Fixtures	226,564,820.49	151,218,375.05	-125%	(283,206,025.61)	358,552,471.05	36.72	9,764,398.36	4.31%
365	OH Conductor	221,006,696.53	114,793,548.54	-100%	(221,006,696.53)	327,219,844.52	48.31	6,773,217.80	3.06%
366	UG Conduit	51,186,997.90	14,333,350.76	-20%	(10,237,399.58)	47,091,046.72	41.33	1,139,472.20	2.23%
367	UG Conductor	72,210,458.31	23,039,920.76	-25%	(18,052,614.58)	67,223,152.13	40.99	1,639,970.54	2.27%
368	Line Transformers	132,533,159.07	37,149,871.13	-10%	(13,253,315.91)	108,636,603.84	37.97	2,860,786.38	2.16%
369	Services	94,079,049.53	62,608,361.63	-100%	(94,079,049.53)	125,549,737.43	37.04	3,389,480.78	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%
	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	0.00	5.00%
371	Installation on Customer Premises	18,003,894.41	11,996,017.05	-40%	(7,201,557.76)	13,209,435.12	15.42	856,568.78	4.76%
373	Street Lighting & Signals	20,745,395.77	7,430,488.02	-60%	(12,447,237.46)	25,762,145.22	35.49	725,899.21	3.50%
375	Charging Stations	161,630.70	21,330.55	0%	0.00	140,300.15	17.51	8,013.11	4.96%
	Total Distribution	1,036,714,135.67	467,510,635.97		(686,662,508.81)	1,255,866,008.51		31,705,364.63	
General Depreciated									
390	Structures and Improvements	15,799,445.13	5,170,307.74	-5%	(789,972.26)	11,419,109.65	32.51	351,235.70	2.22%
392	Transportation Equipment	20,855,658.28	6,969,396.72	10%	2,085,565.83	11,800,695.73	7.35	1,605,516.75	7.70%
396	Power Operated Equipment	22,685,865.67	9,212,793.65	5%	1,134,293.28	12,338,778.73	8.06	1,530,845.97	6.75%
	Total General Depreciated	59,340,969.08	21,352,498.11		2,429,886.86	35,558,584.11		3,487,598.41	

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	6,608,376.39	3,468,311.48	3,267,967.52	(200,343.96)	1,514,247.19	13.11	(15,276.24)
391	Computer Equipment	17,183,406.90	12,690,447.88	12,377,029.36	(313,418.52)	9,819,507.52	3.26	(96,038.33)
393	Stores Equipment	2,131,056.51	405,124.89	370,562.28	(34,562.61)	82,634.47	30.08	(1,149.01)
394	Tools, Shop & Garage Equip	8,417,787.35	4,410,916.51	4,156,312.46	(254,604.05)	1,910,683.54	13.10	(19,438.52)
395	Laboratory Equipment	3,151,490.20	1,191,174.28	1,153,812.50	(37,361.78)	858,780.68	17.43	(2,143.98)
397	Communication Equipment	11,365,699.47	8,447,177.34	8,054,795.19	(392,382.14)	4,692,362.61	7.44	(52,724.73)
398	Miscellaneous Equipment	286,041.66	152,795.60	139,707.39	(13,088.21)	28,996.93	19.36	(676.18)
Total		49,143,858.48	30,765,947.97	29,520,186.69	(1,245,761.28)	18,907,212.94		(187,447.00)

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	5,094,129.20	3,468,311.48	254,706.46	20	0%	5.00%	254,706.46
391	Computer Equipment	7,363,899.38	12,690,447.88	1,472,779.88	5	0%	20.00%	1,472,779.88
393	Stores Equipment	2,048,422.04	405,124.89	58,526.34	35	0%	2.86%	58,526.34
394	Tools, Shop & Garage Equip	6,507,103.81	4,410,916.51	325,355.19	20	0%	5.00%	325,355.19
395	Laboratory Equipment	2,292,709.52	1,191,174.28	114,635.48	20	0%	5.00%	114,635.48
397	Communication Equipment	6,673,336.86	8,447,177.34	444,889.12	15	0%	6.67%	444,889.12
398	Miscellaneous Equipment	257,044.73	152,795.60	7,560.14	34	0%	2.94%	7,560.14
		30,236,645.54	30,765,947.97	2,678,452.61				2,678,452.61

**APPENDIX B**  
**Depreciation Expense Comparison**

**EMPIRE DISTRICT ELECTRIC  
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
USING REMAINING LIFE DEPRECIATION RATES AND RESERVE REALLOCATION  
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference
<b>latan 1</b>							
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
	<b>Total latan 1</b>	<b>106,946,706.76</b>		<b>1,974,112.26</b>		<b>3,675,832.18</b>	<b>1,701,719.92</b>
<b>latan 2</b>							
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
	<b>Total latan 2</b>	<b>229,210,756.53</b>		<b>4,099,200.56</b>		<b>5,210,839.26</b>	<b>1,111,638.70</b>
<b>latan Common</b>							
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
	<b>Total latan Common</b>	<b>65,506,608.57</b>		<b>1,118,762.62</b>		<b>1,438,659.13</b>	<b>319,896.50</b>
<b>Plum Point</b>							
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 Lease	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
	<b>Total Plum Point</b>	<b>105,251,282.97</b>		<b>1,820,066.62</b>		<b>2,853,057.03</b>	<b>1,032,990.42</b>
	<b>Total Production</b>	<b>506,915,354.83</b>		<b>9,012,142.06</b>		<b>13,178,387.60</b>	<b>4,166,245.54</b>
<b>Ozark Beach</b>							
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
	<b>Total Ozark Beach</b>	<b>12,250,896.68</b>		<b>199,009.34</b>		<b>343,198.69</b>	<b>144,189.35</b>



**EMPIRE DISTRICT ELECTRIC  
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
USING REMAINING LIFE DEPRECIATION RATES AND RESERVE REALLOCATION  
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference
<b>Energy Center</b>							
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
	<b>Total Energy Center</b>	<b>42,352,816.21</b>		<b>911,067.92</b>		<b>2,529,200.12</b>	<b>1,618,132.20</b>
<b>Energy Center FT8</b>							
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)
	<b>Total Energy FT8</b>	<b>62,299,050.36</b>		<b>1,300,142.06</b>		<b>2,058,939.73</b>	<b>758,797.67</b>
<b>Energy Supply Common</b>							
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
	<b>Total Energy Supply Common</b>	<b>18,098,034.06</b>		<b>242,447.37</b>		<b>377,245.64</b>	<b>134,798.26</b>
<b>Riverton 12</b>							
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)
	<b>Total Riverton 12</b>	<b>221,709,676.21</b>		<b>6,296,272.21</b>		<b>6,117,237.54</b>	<b>(179,034.67)</b>
<b>Riverton 9, 10, 11</b>							
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
	<b>Total Riverton 9, 10, 11</b>	<b>24,831,992.33</b>		<b>541,677.09</b>		<b>1,183,337.57</b>	<b>641,660.47</b>

**EMPIRE DISTRICT ELECTRIC  
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
USING REMAINING LIFE DEPRECIATION RATES AND RESERVE REALLOCATION  
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference
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)
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%	0.00	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)
	Total Transmission	399,899,913.22		9,641,084.72		10,208,510.44	567,425.72

**EMPIRE DISTRICT ELECTRIC  
COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
USING REMAINING LIFE DEPRECIATION RATES AND RESERVE REALLOCATION  
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Depreciation Rate	Proposed Annual Accrual \$	Difference
<b>Distribution</b>							
361	Structures and Improvements	33,920,439.03	1.98%	671,624.69	1.98%	671,428.88	(195.81)
362	Station Equipment	157,388,738.98	2.44%	3,840,285.23	2.22%	3,499,940.45	(340,344.78)
364	Poles & Fixtures	226,564,820.49	2.43%	5,505,525.14	4.31%	9,764,398.36	4,258,873.22
365	OH Conductor	221,006,696.53	2.10%	4,641,140.63	3.06%	6,773,217.80	2,132,077.17
366	UG Conduit	51,186,997.90	2.97%	1,520,253.84	2.23%	1,139,472.20	(380,781.64)
367	UG Conductor	72,210,458.31	3.61%	2,606,797.54	2.27%	1,639,970.54	(966,827.00)
368	Line Transformers	132,533,159.07	2.51%	3,326,582.29	2.16%	2,860,786.38	(465,795.91)
369	Services	94,079,049.53	3.03%	2,850,595.20	3.60%	3,389,480.78	538,885.58
370	Meters Arkansas	193,566.91	1.94%	3,755.20	3.99%	7,713.92	3,958.73
370	Meters Kansas	606,085.77	2.28%	13,818.76	3.98%	24,102.99	10,284.24
370	Meters Missouri	7,842,594.08	2.27%	178,026.89	4.28%	335,418.27	157,391.39
370	Meters Oklahoma	270,608.19	2.27%	6,142.81	3.31%	8,952.94	2,810.13
370.1	AMI Meters	0.00	2.58%	0.00	5.00%	0.00	0.00
371	Installation on Customer Premises	18,003,894.41	5.15%	927,200.56	4.76%	856,568.78	(70,631.78)
373	Street Lighting & Signals	20,745,395.77	2.36%	489,591.34	3.50%	725,899.21	236,307.87
375	Charging Stations	161,630.70	5.00%	8,081.54	4.96%	8,013.11	(68.42)
	<b>Total Distribution</b>	<b>1,036,714,135.67</b>		<b>26,589,421.65</b>		<b>31,705,364.63</b>	<b>5,115,942.98</b>
	Storage Batteries	0.00	0.00%	0.00	5.00%	0.00	0.00
<b>After retirement of assets &gt; ASL for Account 391, 393-395, and 397-398</b>							
<b>General Plant</b>							
390	Structures and Improvements	15,799,445.13	2.84%	448,704.24	2.22%	351,235.70	(97,468.55)
391	Office Furniture	5,094,129.20	4.96%	252,668.81	5.00%	254,706.46	2,037.65
391	Computer Equipment	7,363,899.38	10.09%	743,017.45	20.00%	1,472,779.88	729,762.43
392	Transportation Equipment	20,855,658.28	7.00%	1,459,896.08	7.70%	1,605,516.75	145,620.67
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%	1,530,845.97	108,442.19
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)
	<b>Total General</b>	<b>89,577,614.62</b>		<b>5,013,535.20</b>		<b>6,166,051.02</b>	<b>1,152,515.82</b>
	General Plant Reserve Amortization					(187,447.00)	(187,447.00)
	<b>Total</b>	<b>2,627,754,891.50</b>		<b>65,520,396.52</b>		<b>79,636,830.88</b>	<b>14,116,434.36</b>

**APPENDIX C**  
**Depreciation Parameter Comparison**

**EMPIRE DISTRICT EXISTING AND PROPOSED DEPRECIATION PARAMETERS  
PRODUCTION PLANT  
AT DECEMBER 31, 2019**

FERC CODE	FERC DESCR	KS Docket 19-EPDE-223-RTS			AR 10-052-U			OK PUD 201600468			MO ER-2016-0023			Proposed		
		Life	Curve	Net Salvage	Life	Curve	Net Salvage	Life	Curve	Net Salvage	Life	Curve	Net Salvage	Interim Retirement	Interim Retirement	Interim Retirement
Production																
311	Structures	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	90	R1.5	-7.00%
312	Boiler Plant	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	55	R0.5	-10.00%
312	(Unit Train)	NA	NA	0.00%	NA	NA		NA	NA	0.00%	NA	NA	0.00%	15	SQ	0.00%
314	Turbogenerators	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	60	L1	-15.00%
315	Access. Electric	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	50	S0.5	-8.00%
316	Misc. Equipment	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	40	L0.5	-4.00%
Hydro																
330	Land	NA	NA		NA	NA		NA	NA		NA	NA				
331	Structures	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	100	R1.5	-10.00%
332	Dams	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	85	R0.5	-10.00%
333	Turbogenerators	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	90	S6	-10.00%
334	Access. Electric	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	70	L2.5	-10.00%
335	Misc. Equipment	NA	NA	-5.00%	NA	NA		NA	NA	-10.00%	NA	NA	-10.00%	45	R0.5	0.00%
Other Production																
340	Land	NA	NA		NA	NA		NA	NA		NA	NA				
341	Structures	NA	NA	-2.00%	NA	NA		NA	NA	-5.00%	NA	NA	-5.00%	75	R3	-2.00%
342	Fuel Holders	NA	NA	-2.00%	NA	NA		NA	NA	-5.00%	NA	NA	-5.00%	75	R2.5	-2.00%
343	Prime Movers	NA	NA	5.00%	NA	NA		NA	NA	5.00%	NA	NA	5.00%	50	R1.5	-2.00%
344	Generators	NA	NA	5.00%	NA	NA		NA	NA	5.00%	NA	NA	5.00%	55	R1	-1.00%
345	Access. Electric	NA	NA	-2.00%	NA	NA		NA	NA	-5.00%	NA	NA	-5.00%	55	R0.5	0.00%
346	Misc. Equipment	NA	NA	-2.00%	NA	NA		NA	NA	-5.00%	NA	NA	-5.00%	55	R2.5	-5.00%
Wind Production														30	SQ	0.00%
Solar Production														20	SQ	0.00%

**EMPIRE DISTRICT EXISTING AND PROPOSED DEPRECIATION PARAMETERS  
TRANSMISSION, DISTRIBUTION, AND GENERAL PLANT  
AT DECEMBER 31, 2019**

Appendix C-2

Acct	Description	Kansas			Arkansas			Oklahoma			Missouri			Proposed		
		Life	Curve	Net Salvage	Life	Curve	Net Salvage	Life	Curve	Net Salvage	Life	Curve	Net Salvage	Life	Curve	Net Salvage
Transmission																
352	Structures and Improvements	55	R2	0%	68	R1	0.00%	55	R2	0%	55	-10%	70	R2.5	-10%	
353	Station Equipment	65	R2	-10%	52	R2	-3.00%	62	R2	-16%	60	-10%	50	R1.5	-20%	
354	Towers & Fixtures	65	R2	0%	71	S3.5	0.00%	65	R2	0%	65	-10%	75	R4	-10%	
355	Poles & Fixtures	57	S2.5	-75%	61	L3	-31.00%	70	R3	-100%	60	-100%	59	L4	-100%	
356	OH Conductor	65	R2	-11%	75	R1.5	-28.00%	69	R3	-11%	70	-25%	65	R3	-25%	
Distribution																
360	Land															
361	Structures and Improvements	64	S1	0%	65	R3	0.00%	80	R2	0%	60	-10%	52	R2	-10%	
362	Station Equipment	53	R1.5	-16%	52	L1	-11.00%	69	R1	-16%	50	-10%	55	R1.5	-15%	
364	Poles & Fixtures	50	R3	-100%	52	L3	-40.00%	59	R4	-100%	55	-100%	51	R4	-125%	
365	OH Conductor	59	R2.5	-70%	59	R3	-30.00%	73	R2.5	-100%	56	-100%	64	R2.5	-100%	
366	UG Conduit	47	R4	-10%	52	L2	0.00%	62	R2.5	-23%	40	-35%	53	L3	-20%	
367	UG Conductor	45	R2.5	-16%	50	L0.5	-8.00%	55	R1.5	-16%	32	-15%	54	R2	-25%	
368	Transformers	48	R2.5	0%	48	L1.5	-4.00%	51	R2	0%	45	-10%	50	L1.5	-10%	
369	Services	45	R4	-50%	43	R4	-55.00%	52	R5	-100%	45	-100%	54	R5	-100%	
370	Meters (after AMI Deployment)	43	S0	-2%	45	L0.5	-2.00%	43	S0	-2%	44	0%	30	R1.5	-2%	
370.1	AMI Meters												20	R2	0%	
371	Private Lights	30	R1	-33%	28	R1	-18.00%	30	R1	-33%	30	-40%	28	R2	-40%	
373	Street Lights	45	R1	-57%	48	R0.5	-10.00%	45	R1	-57%	45	-50%	45	R0.5	-60%	
375	Charging Stations			-	20	SQ	0.00%	20	SQ	-	20	-	20	SQ	0%	
	Storage Batteries												20	SQ	0%	
General																
389	Land															
390	Structures and Improvements	40	R1.5	-10%	26	L3	0.00%	40	-10%	42	-10%	45	R1	-5%		
391	Office Furniture and Fixtures	21	R1	0%	23	S0	0.00%	20	0%	24	0%	20	L0	0%		
391.3	Computer Equipment	10	S0	0%	15	L2	0.00%	10	0%	10	0%	5	R5	0%		
392	Transportation Equipment	13	L2	7%	15	L2.5	9.00%	12	15%	14	10%	11	L3	10%		
393	Stores Equipment	40	R2	0%	41	L1	0.00%	30	5%	35	0%	35	R4	0%		
394	Tools, Shop and Garage Equipment	20	R2	0%	27	S1	9.00%	20	10%	20	0%	20	R2	0%		
395	Laboratory Equipment	46	R3	0%	46	R2	0.00%	38	0%	42	0%	20	R2	0%		
396	Power Operated Equipment	17	R3	4%	17	L3.5	4.00%	15	5%	18	5%	13	L3	5%		
397	Communication Equipment	21	L1	0%	24	S0	0.00%	25	0%	22	0%	15	L0	0%		
398	Miscellaneous Equipment	32	S0	0%	32	L0	0.00%	22	0%	27	0%	34	L0.5	0%		

**APPENDIX D**  
**Production Retirement Dates and Terminal Removal Cost**

**Empire District Electric Company  
Proposed Generating Unit Retirement Dates**

Appendix D-1

Generation Type	Unit	Nameplate Rating	Date Installed	2016 Study		2020 Study	
				Estimated Retirement	Estimated Service Life (Yrs)	Estimated Retirement	Estimated Service Life (Yrs)
Steam	Asbury 1	198	1970	2035	65	2020	50
Steam	Iatan 1	85	1980	2040	60	2040	60
Steam	Iatan 2	105	2010	2070	60	2070	60
Steam	Plum Point	50	2010	2060	50	2060	50
Hydro	Ozark Beach 1	4	1931	2053	122	2053	122
Hydro	Ozark Beach 2	4	1931	2053	122	2053	122
Hydro	Ozark Beach 3	4	1931	2053	122	2053	122
Hydro	Ozark Beach 4	4	1931	2053	122	2053	122
Other	Energy Center 1	85	1978	2023	45	2026	48
Other	Energy Center 2	84	1981	2026	45	2026	45
Other	Energy Center 3 (FT8)	49	2003	2043	40	2043	40
Other	Energy Center 4 (FT 8)	49	2003	2043	40	2043	40
Other	Riverton 10	16	1988	2033	45	2033	45
Other	Riverton 11	16	1988	2033	45	2033	45
Other	Riverton 12	150	2007	2057	50	2057	50
Other	State Line 1, CT	96	1995	2040	45	2040	45
Other	State Line 2, CC	300	2001	2051	50	2051	50
	Wind						30
	Solar						20

EDE owns a 12% share of Iatan 1  
 EDE owns a 12% share of Iatan 2  
 EDE owns a 7.52% share of Plum Point

Riverton Steam all units retired  
 Riverton 12 converted to Combined cycle plant in 2016  
 Empire owns a 300 MW share of State Line 2 (Combined cycle)



**EMPIRE DISTRICT ELECTRIC  
COMPUTATION OF PRODUCTION COMPOSITE NET SALVAGE  
AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Interim Retirements	Interim Net Salvage %	Interim Removal Cost	Terminal Dismantling Cost	Total Removal Cost	Net Salvage %
<b>latan 1</b>								
311	Structures and Improvements	4,100,102.72	371,625.51	-7.00%	(26,013.79)	0.00	(26,013.79)	-0.63%
312	Boiler Plant Equipment	77,454,486.18	13,345,172.70	-10.00%	(1,334,517.27)	0.00	(1,334,517.27)	-1.72%
312 Train	Unit Train	329,004.61	0.00	0.00%	0.00	0.00	0.00	0.00%
314	Turbogenerator Equipment	15,311,357.84	2,617,815.04	-15.00%	(392,672.26)	0.00	(392,672.26)	-2.56%
315	Accessory Electric Equipment	8,401,393.24	1,833,770.98	-8.00%	(146,701.68)	0.00	(146,701.68)	-1.75%
316	Misc. Power Plant Equipment	1,350,362.17	404,585.60	-4.00%	(16,183.42)	0.00	(16,183.42)	-1.20%
	<b>Total latan 1</b>	<b>106,946,706.76</b>	<b>18,572,969.83</b>		<b>(1,916,088.41)</b>	<b>0.00</b>	<b>(1,916,088.41)</b>	
<b>latan 2</b>								
311	Structures and Improvements	20,954,482.45	4,072,621.10	-7.00%	(285,083.48)	0.00	(285,083.48)	-1.36%
312	Boiler Plant Equipment	146,505,299.87	67,660,219.28	-10.00%	(6,766,021.93)	0.00	(6,766,021.93)	-4.62%
314	Turbogenerator Equipment	49,060,461.15	24,933,470.74	-15.00%	(3,740,020.61)	0.00	(3,740,020.61)	-7.62%
315	Accessory Electric Equipment	12,340,510.71	7,572,143.67	-8.00%	(605,771.49)	0.00	(605,771.49)	-4.91%
316	Misc. Power Plant Equipment	350,002.35	252,272.36	-4.00%	(10,090.89)	0.00	(10,090.89)	-2.88%
	<b>Total latan 2</b>	<b>229,210,756.53</b>	<b>104,490,727.15</b>		<b>(11,406,988.40)</b>	<b>0.00</b>	<b>(11,406,988.40)</b>	
<b>latan Common</b>								
311	Structures and Improvements	18,326,823.78	3,481,619.02	-7.00%	(243,713.33)	0.00	(243,713.33)	-1.33%
312	Boiler Plant Equipment	40,075,479.05	18,674,769.98	-10.00%	(1,867,477.00)	0.00	(1,867,477.00)	-4.66%
314	Turbogenerator Equipment	1,290,680.16	664,459.29	-15.00%	(99,668.89)	0.00	(99,668.89)	-7.72%
315	Accessory Electric Equipment	5,085,098.24	3,152,403.23	-8.00%	(252,192.26)	0.00	(252,192.26)	-4.96%
316	Misc. Power Plant Equipment	728,527.34	525,684.03	-4.00%	(21,027.36)	0.00	(21,027.36)	-2.89%
	<b>Total latan Common</b>	<b>65,506,608.57</b>	<b>26,498,935.55</b>		<b>(2,484,078.84)</b>	<b>0.00</b>	<b>(2,484,078.84)</b>	
<b>Plum Point</b>								
311	Structures and Improvements	20,567,779.14	2,874,962.98	-7.00%	(201,247.41)	0.00	(201,247.41)	-0.98%
312	Boiler Plant Equipment	53,845,333.11	18,995,299.52	-10.00%	(1,899,529.95)	0.00	(1,899,529.95)	-3.53%
Train Lease	Train Lease	5,196,477.55	0.00	0.00%	0.00	0.00	0.00	0.00%
312 Train	Unit Train	12,311.20	0.00	-15.00%	0.00	0.00	0.00	0.00%
314	Turbogenerator Equipment	17,270,335.62	6,768,524.55	-15.00%	(1,015,278.68)	0.00	(1,015,278.68)	-5.88%
315	Accessory Electric Equipment	5,390,590.54	2,455,063.74	-8.00%	(196,405.10)	0.00	(196,405.10)	-3.64%
316	Misc. Power Plant Equipment	2,968,455.81	1,813,434.44	-4.00%	(72,537.38)	0.00	(72,537.38)	-2.44%
	<b>Total Plum Point</b>	<b>105,251,282.97</b>	<b>32,907,285.23</b>		<b>(3,384,998.52)</b>	<b>0.00</b>	<b>(3,384,998.52)</b>	
<b>Ozark Beach</b>								
331	Structures and Improvements	1,667,685.61	174,789.29	-10.00%	(17,478.93)	0.00	(17,478.93)	-1.05%
332	Dams	3,488,976.39	659,097.25	-10.00%	(65,909.73)	0.00	(65,909.73)	-1.89%
333	Turbogenerators	4,407,908.46	1,049,589.51	-10.00%	(104,958.95)	0.00	(104,958.95)	-2.38%
334	Access. Electric	1,507,678.70	424,595.44	-10.00%	(42,459.54)	0.00	(42,459.54)	-2.82%
335	Misc. Equipment	1,178,647.52	411,184.56	0.00%	0.00	0.00	0.00	0.00%
	<b>Total Ozark Beach</b>	<b>12,250,896.68</b>	<b>2,719,256.05</b>		<b>(230,807.15)</b>	<b>0.00</b>	<b>(230,807.15)</b>	
<b>Energy Center</b>								
341	Structures and Improvements	3,218,722.19	57,915.08	-2.00%	(1,158.30)	0.00	(1,158.30)	-0.04%
342	Fuel Holders	1,362,770.49	37,041.44	-2.00%	(740.83)	0.00	(740.83)	-0.05%
343	Prime Movers	26,745,015.20	1,834,419.81	-2.00%	(36,688.40)	0.00	(36,688.40)	-0.14%
344	Generators	6,595,022.27	337,334.58	-1.00%	(3,373.35)	0.00	(3,373.35)	-0.05%
345	Access. Electric	2,376,137.17	125,947.03	0.00%	0.00	0.00	0.00	0.00%
346	Misc. Equipment	2,055,148.89	90,869.13	-5.00%	(4,543.46)	0.00	(4,543.46)	-0.22%
	<b>Total Energy Center</b>	<b>42,352,816.21</b>	<b>2,483,527.07</b>		<b>(46,504.33)</b>	<b>0.00</b>	<b>(46,504.33)</b>	
<b>Energy Center FT8</b>								
341	Structures and Improvements	1,124,305.87	57,774.92	-2.00%	(1,155.50)	0.00	(1,155.50)	-0.10%
342	Fuel Holders	1,453,119.42	98,030.94	-2.00%	(1,960.62)	0.00	(1,960.62)	-0.13%
343	Prime Movers	50,019,595.81	10,150,318.36	-2.00%	(203,006.37)	0.00	(203,006.37)	-0.41%
344	Generators	5,123,304.91	751,287.11	-1.00%	(7,512.87)	0.00	(7,512.87)	-0.15%
345	Access. Electric	3,539,969.73	694,505.62	0.00%	0.00	0.00	0.00	0.00%
346	Misc. Equipment	1,038,754.62	151,790.55	-5.00%	(7,589.53)	0.00	(7,589.53)	-0.73%
	<b>Total Energy FT8</b>	<b>62,299,050.36</b>	<b>11,903,707.50</b>		<b>(221,224.88)</b>	<b>0.00</b>	<b>(221,224.88)</b>	
<b>Energy Supply Common</b>								
341	Structures and Improvements	14,617,752.35	2,759,323.17	-2.00%	(55,186.46)	0.00	(55,186.46)	-0.38%
342	Fuel Holders	2,427,504.70	522,693.47	-2.00%	(10,453.87)	0.00	(10,453.87)	-0.43%
345	Access. Electric	189,248.34	76,728.42	0.00%	0.00	0.00	0.00	0.00%
346	Misc. Equipment	863,528.67	314,029.66	-5.00%	(15,701.48)	0.00	(15,701.48)	-1.82%
	<b>Total Energy Supply Common</b>	<b>18,098,034.06</b>	<b>3,672,774.72</b>		<b>(81,341.82)</b>	<b>0.00</b>	<b>(81,341.82)</b>	

EMPIRE DISTRICT ELECTRIC  
COMPUTATION OF PRODUCTION COMPOSITE NET SALVAGE  
AT DECEMBER 31, 2019

Acct	Description	Plant Balance	Interim Retirements	Interim Net Salvage %	Interim Removal Cost	Terminal Dismantling Cost	Total Removal Cost	Net Salvage %
Riverton 12								
341	Structures and Improvements	18,481,559.59	1,180,656.08	-2.00%	(23,613.12)	0.00	(23,613.12)	-0.13%
342	Fuel Holders	945,601.29	127,539.58	-2.00%	(2,550.79)	0.00	(2,550.79)	-0.27%
343	Prime Movers	151,665,736.80	45,277,346.65	-2.00%	(905,546.93)	0.00	(905,546.93)	-0.60%
344	Generators	21,746,821.84	6,492,356.54	-1.00%	(64,923.57)	0.00	(64,923.57)	-0.30%
345	Access. Electric	26,044,062.90	8,153,022.42	0.00%	0.00	0.00	0.00	0.00%
346	Misc. Equipment	2,825,893.79	698,487.57	-5.00%	(34,924.38)	0.00	(34,924.38)	-1.24%
	Total Riverton 12	221,709,676.21	61,929,408.84		(1,031,558.79)	0.00	(1,031,558.79)	
Riverton 9, 10, 11								
341	Structures and Improvements	10,260,696.02	166,963.99	-2.00%	(3,339.28)	0.00	(3,339.28)	-0.03%
342	Fuel Holders	604,025.37	29,104.23	-2.00%	(582.08)	0.00	(582.08)	-0.10%
343	Prime Movers	8,571,371.87	1,064,581.28	-2.00%	(21,291.63)	0.00	(21,291.63)	-0.25%
344	Generators	1,779,491.43	229,328.44	-1.00%	(2,293.28)	0.00	(2,293.28)	-0.13%
345	Access. Electric	1,793,586.08	191,482.46	0.00%	0.00	0.00	0.00	0.00%
346	Misc. Equipment	1,822,821.56	72,506.35	-5.00%	(3,625.32)	0.00	(3,625.32)	-0.20%
	Total Riverton 9, 10, 11	24,831,992.33	1,753,966.75		(31,131.59)	0.00	(31,131.59)	
State Line 1								
341	Structures and Improvements	1,111,584.05	72,315.67	-2.00%	(1,446.31)	0.00	(1,446.31)	-0.13%
342	Fuel Holders	3,244,381.79	248,733.14	-2.00%	(4,974.66)	0.00	(4,974.66)	-0.15%
343	Prime Movers	26,906,444.17	5,770,108.98	-2.00%	(115,402.18)	0.00	(115,402.18)	-0.43%
344	Generators	7,813,341.92	1,253,877.87	-1.00%	(12,538.78)	0.00	(12,538.78)	-0.16%
345	Access. Electric	3,329,036.61	579,483.22	0.00%	0.00	0.00	0.00	0.00%
346	Misc. Equipment	363,651.27	22,676.07	-5.00%	(1,133.80)	0.00	(1,133.80)	-0.31%
	Total State Line 1	42,768,439.81	7,947,194.95		(135,495.74)	0.00	(135,495.74)	
State Line CC								
341	Structures and Improvements	8,478,109.04	822,527.66	-2.00%	(16,450.55)	0.00	(16,450.55)	-0.19%
342	Fuel Holders	204,374.20	24,091.18	-2.00%	(481.82)	0.00	(481.82)	-0.24%
343	Prime Movers	111,386,515.08	38,113,608.73	-2.00%	(762,272.17)	0.00	(762,272.17)	-0.68%
344	Generators	30,294,250.20	8,343,339.12	-1.00%	(83,433.39)	0.00	(83,433.39)	-0.28%
345	Access. Electric	8,144,447.16	2,282,227.50	0.00%	0.00	0.00	0.00	0.00%
346	Misc. Equipment	2,979,886.57	802,127.84	-5.00%	(40,106.39)	0.00	(40,106.39)	-1.35%
	Total State Line CC	161,487,582.25	50,387,922.03		(902,744.33)	0.00	(902,744.33)	
State Line Common								
341	Structures and Improvements	3,792,571.99	422,244.58	-2.00%	(8,444.89)	0.00	(8,444.89)	-0.22%
342	Fuel Holders	226,749.40	32,026.60	-2.00%	(640.53)	0.00	(640.53)	-0.28%
343	Prime Movers	843,733.15	175,009.57	-2.00%	(3,500.19)	0.00	(3,500.19)	-0.41%
345	Access. Electric	2,933,782.98	768,768.14	0.00%	0.00	0.00	0.00	0.00%
346	Misc. Equipment	1,052,547.73	263,220.99	-5.00%	(13,161.05)	0.00	(13,161.05)	-1.25%
	Total State Line Common	8,849,385.25	1,661,269.88		(25,746.66)	0.00	(25,746.66)	
Solar Generation				0.00%		0.00		0.00%

**APPENDIX E**  
**Net Salvage Analysis**

EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
311	2000	363,173.12	0.00	482,209.30	(482,209.30)	-132.78%									
311	2001	0.00	0.00	0.00	0.00	NA	-132.78%								
311	2002	0.00	0.00	0.00	0.00	NA	NA	-132.78%							
311	2003	52,220.19	0.00	8,324.36	(8,324.36)	-15.94%	-15.94%	-15.94%	-118.09%						
311	2004	10,235.14	55,289.63	(19,816.30)	75,105.93	733.80%	106.93%	106.93%	106.93%	-97.60%					
311	2005	0.00	0.00	0.00	0.00	NA	733.80%	106.93%	106.93%	106.93%	-97.60%				
311	2006	0.00	0.00	0.00	0.00	NA	NA	733.80%	106.93%	106.93%	106.93%	-97.60%			
311	2007	68,235.39	0.00	(31,730.49)	31,730.49	46.50%	46.50%	46.50%	136.15%	136.15%	75.38%	75.38%	-77.69%		
311	2008	0.00	0.00	0.00	0.00	NA	46.50%	46.50%	46.50%	136.15%	75.38%	75.38%	75.38%	-77.69%	
311	2009	0.00	0.00	0.00	0.00	NA	NA	46.50%	46.50%	136.15%	75.38%	75.38%	75.38%	-77.69%	-77.69%
311	2010	11,158.38	0.00	1,112.70	(1,112.70)	-9.97%	-9.97%	-9.97%	38.56%	38.56%	38.56%	117.96%	68.66%	68.66%	68.66%
311	2011	0.00	0.00	0.00	0.00	NA	-9.97%	-9.97%	-9.97%	38.56%	38.56%	38.56%	117.96%	68.66%	68.66%
311	2012	0.00	0.00	0.00	0.00	NA	NA	-9.97%	-9.97%	-9.97%	38.56%	38.56%	117.96%	68.66%	68.66%
311	2013	0.00	0.00	0.00	0.00	NA	NA	NA	-9.97%	-9.97%	-9.97%	38.56%	38.56%	117.96%	68.66%
311	2014	154,995.85	0.00	3,687.52	(3,687.52)	-2.38%	-2.38%	-2.38%	-2.38%	-2.89%	-2.89%	-2.89%	11.49%	11.49%	11.49%
311	2015	156,200.92	0.00	39,677.51	(39,677.51)	-25.40%	-13.93%	-13.93%	-13.93%	-13.93%	-13.80%	-13.80%	-13.80%	-3.26%	-3.26%
311	2016	421,997.57	0.00	14,968.42	(14,968.42)	-3.55%	-9.45%	-7.96%	-7.96%	-7.96%	-7.96%	-7.99%	-7.99%	-7.99%	-3.41%
311	2017	0.00	0.00	2,946.10	(2,946.10)	NA	-4.25%	-9.96%	-8.36%	-8.36%	-8.36%	-8.36%	-8.38%	-8.38%	-8.38%
311	2018	111,442.90	0.00	0.00	0.00	0.00%	-2.64%	-3.36%	-8.35%	-7.26%	-7.26%	-7.26%	-7.26%	-7.29%	-7.29%
311	2019	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	-2.64%	-3.36%	-8.35%	-7.26%	-7.26%	-7.26%	-7.29%
Note: Years 2000-2004 contain Riverton and Asbury retirements. Riverton and Asbury excluded 2005-2019															
312	2000	158,030.90	83,486.97	238,265.89	(154,778.92)	-97.94%									
312	2001	0.00	0.00	0.00	0.00	NA	-97.94%								
312	2002	0.00	0.00	0.00	0.00	NA	NA	-97.94%							
312	2003	574,372.20	1,281.56	629,284.25	(628,002.69)	-109.34%	-109.34%	-109.34%	-106.88%						
312	2004	1,952,727.00	468,828.06	72,440.82	396,387.24	20.30%	-9.17%	-9.17%	-9.17%	-14.39%					
312	2005	0.00	0.00	0.00	0.00	NA	20.30%	-9.17%	-9.17%	-9.17%	-14.39%				
312	2006	0.00	0.00	0.00	0.00	NA	NA	20.30%	-9.17%	-9.17%	-14.39%				
312	2007	1,803,878.00	2,651.81	114,736.81	(112,085.00)	-6.21%	-6.21%	-6.21%	7.57%	-7.94%	-7.94%	-7.94%	-11.10%		
312	2008	203,081.01	0.00	5,846.71	(5,846.71)	-2.88%	-5.88%	-5.88%	-5.88%	7.03%	-7.71%	-7.71%	-7.71%	-10.75%	
312	2009	0.00	0.00	0.00	0.00	NA	-2.88%	-5.88%	-5.88%	-5.88%	7.03%	-7.71%	-7.71%	-7.71%	-10.75%
312	2010	5,353,488.12	0.00	115,925.41	(115,925.41)	-2.17%	-2.17%	-3.18%	-3.18%	-3.18%	1.75%	-4.71%	-4.71%	-4.71%	-4.71%
312	2011	797,351.22	0.00	317,071.21	(317,071.21)	-39.77%	-7.04%	-7.04%	-6.91%	-6.75%	-6.75%	-6.75%	-6.75%	-7.32%	-7.32%
312	2012	244.49	0.00	0.00	0.00	0.00%	-39.75%	-7.04%	-6.91%	-6.75%	-6.75%	-6.75%	-6.75%	-7.32%	-7.32%
312	2013	0.39	0.00	0.00	0.00	0.00%	0.00%	-39.75%	-7.04%	-6.91%	-6.75%	-6.75%	-6.75%	-7.32%	-7.32%
312	2014	470,018.82	23,168.98	69,924.63	(46,755.65)	-9.95%	-9.95%	-9.94%	-9.94%	-28.70%	-7.25%	-7.12%	-6.93%	-6.93%	-6.93%
312	2015	1,530,502.49	0.00	34,987.03	(34,987.03)	-2.29%	-4.09%	-4.09%	-4.09%	-14.25%	-6.31%	-6.31%	-6.23%	-6.23%	-6.23%
312	2016	693,895.79	11,130.60	159,651.58	(148,520.98)	-21.40%	-8.25%	-8.55%	-8.55%	-15.67%	-7.50%	-7.50%	-7.39%	-7.39%	-7.20%
312	2017	2,385,084.22	0.00	694,849.44	(694,849.44)	-29.13%	-27.39%	-19.06%	-18.21%	-18.21%	-21.14%	-12.09%	-12.09%	-12.09%	-11.93%
312	2018	2,178,867.54	9,745.15	33,521.86	(23,776.71)	-1.09%	-15.75%	-16.49%	-13.29%	-13.07%	-13.07%	-13.07%	-15.71%	-10.31%	-10.31%
312	2019	803,399.82	0.00	0.00	0.00	0.00%	-0.80%	-13.39%	-14.31%	-11.88%	-11.77%	-11.77%	-11.77%	-14.29%	-9.72%
Note: Years 2000-2004 contain Riverton and Asbury retirements. Riverton and Asbury excluded 2005-2019															
312 Train	2009	0.00	0.00	0.00	0.00	NA									
312 Train	2010	0.00	0.00	0.00	0.00	NA	NA								
312 Train	2011	0.00	0.00	0.00	0.00	NA	NA	NA							
312 Train	2012	0.00	0.00	0.00	0.00	NA	NA	NA	NA						
312 Train	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA					
312 Train	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA				
312 Train	2015	0.00	3,528.75	3,528.75	0.00	NA	NA	NA	NA	NA	NA	NA			
312 Train	2016	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA		
312 Train	2017	70,748.34	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
312 Train	2018	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
312 Train	2019	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
314	2000	25,294.54	0.00	26,000.00	(26,000.00)	-102.79%									
314	2001	15,255.14	0.00	0.00	0.00	0.00%	-64.12%								
314	2002	0.00	0.00	36,886.33	(36,886.33)	NA	-241.80%	-155.08%							
314	2003	1,871.89	0.00	(88,549.84)	88,549.84	4730.50%	2759.97%	301.65%	60.50%						
314	2004	1,004,131.00	356,979.91	0.00	356,979.91	35.55%	44.29%	40.62%	40.01%	36.56%					
314	2005	0.00	0.00	0.00	0.00	NA	35.55%	44.29%	40.62%	40.01%	36.56%				
314	2006	0.00	0.00	0.00	0.00	NA	NA	44.29%	40.62%	40.01%	36.56%				
314	2007	336,828.70	0.00	66,353.47	(66,353.47)	-19.70%	-19.70%	-19.70%	21.67%	28.24%	25.20%	22.86%			
314	2008	68,713.50	0.00	(13,382.80)	13,382.80	19.48%	-13.06%	-13.06%	-13.06%	21.57%	27.81%	25.20%	24.93%	22.70%	
314	2009	0.00	0.00	0.00	0.00	NA	19.48%	-13.06%	-13.06%	-13.06%	21.57%	27.81%	25.20%	24.93%	22.70%
314	2010	785,054.37	0.00	102,957.35	(102,957.35)	-13.11%	-13.11%	-10.49%	-13.10%	-13.10%	-13.10%	9.16%	13.18%	11.50%	11.43%
314	2011	85,996.78	0.00	(7,936.81)	7,936.81	9.23%	-10.91%	-8.69%	-11.59%	-11.59%	-11.59%	9.16%	13.04%	11.42%	11.42%
314	2012	0.00	0.00	0.00	0.00	NA	9.23%	-10.91%	-10.91%	-8.69%	-11.59%	-11.59%	9.16%	13.04%	11.42%
314	2013	0.31	0.00	0.00	0.00	0.00%	0.00%	9.23%	-10.91%	-8.69%	-11.59%	-11.59%	-11.59%	-11.59%	9.16%
314	2014	52,711.36	0.00	208.71	(208.71)	-0.40%	-0.40%	-0.40%	5.57%	-10.31%	-10.31%	-8.25%	-11.15%	-11.15%	-11.15%

EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Removal Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
314	2015	610,870.82	3,000.00	182,183.36	(179,183.36)	-29.33%	-27.03%	-27.03%	-27.03%	-22.87%	-17.88%	-17.88%	-16.28%	-16.87%	-16.87%
314	2016	126,220.52	1,319.16	36,973.40	(35,654.24)	-28.25%	-29.15%	-27.23%	-27.23%	-27.23%	-23.65%	-18.67%	-18.67%	-17.15%	-17.57%
314	2017	51,375.70	0.00	(466.41)	466.41	0.91%	-19.81%	-27.19%	-25.51%	-25.51%	-25.51%	-22.29%	-18.08%	-18.08%	-16.63%
314	2018	49,594.44	0.00	1,081.30	(1,081.30)	-2.18%	-0.61%	-15.96%	-25.71%	-24.21%	-24.21%	-24.21%	-21.27%	-17.63%	-17.63%
314	2019	21,739.49	0.00	0.00	0.00	0.00%	-1.52%	-0.50%	-14.57%	-25.06%	-23.63%	-23.63%	-23.63%	-20.80%	-17.42%
Note: Years 2000-2004 contain Riverton and Asbury retirements. Riverton and Asbury excluded 2005-2019															
315	2000	0.00	0.00	0.00	0.00	NA									
315	2001	25,422.50	0.00	0.00	0.00	0.00%	0.00%								
315	2002	0.00	0.00	0.00	0.00	NA	0.00%	0.00%							
315	2003	1,064.07	0.00	346.12	(346.12)	-32.53%	-32.53%	-1.31%							
315	2004	0.01	67,169.43	(30,148.46)	97,317.89	973178900.00%	9113.20%	9113.20%	366.12%	366.12%					
315	2005	0.00	0.00	0.00	0.00	NA	973178900.00%	9113.20%	9113.20%	366.12%	366.12%				
315	2006	0.00	0.00	0.00	0.00	NA	973178900.00%	9113.20%	9113.20%	366.12%	366.12%	366.12%			
315	2007	802,343.33	0.00	29,350.43	(29,350.43)	-3.66%	-3.66%	-3.66%	8.47%	8.42%	8.42%	8.16%	8.16%		
315	2008	0.00	0.00	0.00	0.00	NA	-3.66%	-3.66%	-3.66%	8.47%	8.42%	8.42%	8.16%	8.16%	
315	2009	0.00	0.00	0.00	0.00	NA	-3.66%	-3.66%	-3.66%	8.47%	8.42%	8.42%	8.16%	8.16%	8.16%
315	2010	15,554.06	0.00	0.00	0.00	0.00%	0.00%	0.00%	-3.59%	-3.59%	8.31%	8.26%	8.26%	8.01%	8.01%
315	2011	11,081.49	0.00	(483.87)	483.87	4.37%	1.82%	1.82%	1.82%	-3.48%	-3.48%	-3.48%	8.26%	8.21%	8.21%
315	2012	0.00	0.00	0.00	0.00	NA	4.37%	1.82%	1.82%	-3.48%	-3.48%	-3.48%	-3.48%	8.26%	8.21%
315	2013	0.00	0.00	0.00	0.00	NA	NA	4.37%	1.82%	1.82%	-3.48%	-3.48%	-3.48%	-3.48%	8.26%
315	2014	0.00	0.00	0.00	0.00	NA	NA	4.37%	1.82%	1.82%	1.82%	-3.48%	-3.48%	-3.48%	-3.48%
315	2015	39,855.06	0.00	10,619.23	(10,619.23)	-26.64%	-26.64%	-26.64%	-26.64%	-19.90%	-15.24%	-15.24%	-15.24%	-4.54%	-4.54%
315	2016	107,718.69	0.00	8,607.64	(8,607.64)	-7.99%	-13.03%	-13.03%	-13.03%	-13.03%	-11.81%	-10.76%	-10.76%	-10.76%	-4.92%
315	2017	42,862.00	0.00	1,743.16	(1,743.16)	-4.07%	-6.87%	-11.01%	-11.01%	-11.01%	-10.17%	-9.44%	-9.44%	-9.44%	-9.44%
315	2018	334,814.40	0.00	25,989.62	(25,989.62)	-7.76%	-7.34%	-7.49%	-8.94%	-8.94%	-8.94%	-8.94%	-8.67%	-8.42%	-8.42%
315	2019	26,268.09	0.00	0.00	0.00	0.00%	-7.20%	-6.87%	-7.10%	-8.51%	-8.51%	-8.51%	-8.26%	-8.04%	-8.04%
Note: Years 2000-2004 contain Riverton and Asbury retirements. Riverton and Asbury excluded 2005-2019															
316	2000	4,093.97	0.00	0.00	0.00	0.00%									
316	2001	0.00	0.00	0.00	0.00	NA	0.00%								
316	2002	0.00	0.00	0.00	0.00	NA	NA	0.00%							
316	2003	15,210.00	5,490.00	0.00	5,490.00	36.09%	36.09%	36.09%	28.44%						
316	2004	53,041.87	11,447.99	(5,138.34)	16,586.33	31.27%	32.35%	32.35%	32.35%	30.51%					
316	2005	0.00	0.00	0.00	0.00	NA	31.27%	32.35%	32.35%	32.35%	30.51%				
316	2006	0.00	0.00	0.00	0.00	NA	NA	31.27%	32.35%	32.35%	32.35%	30.51%			
316	2007	57,797.74	0.00	(24,704.51)	24,704.51	42.74%	42.74%	42.74%	37.25%	37.11%	37.11%	35.95%			
316	2008	0.00	0.00	0.00	0.00	NA	42.74%	42.74%	42.74%	37.25%	37.11%	37.11%	37.11%	35.95%	
316	2009	0.00	0.00	0.00	0.00	NA	NA	42.74%	42.74%	37.25%	37.11%	37.11%	37.11%	35.95%	35.95%
316	2010	114,663.11	0.00	0.00	0.00	0.00%	0.00%	0.00%	14.32%	14.32%	14.32%	19.43%	19.43%	19.43%	19.43%
316	2011	3,574.08	0.00	0.00	0.00	0.00%	0.00%	0.00%	14.03%	14.03%	14.03%	18.02%	19.15%	19.15%	19.15%
316	2012	462.59	0.00	240.00	(240.00)	-51.88%	-5.95%	-0.20%	-0.20%	13.86%	13.86%	13.86%	17.88%	17.88%	17.88%
316	2013	0.00	0.00	0.00	0.00	NA	-51.88%	-5.95%	-0.20%	-0.20%	13.86%	13.86%	13.86%	17.88%	17.88%
316	2014	157.41	0.00	0.00	0.00	0.00%	0.00%	-38.71%	-5.72%	-0.20%	-0.20%	13.85%	13.85%	13.85%	13.85%
316	2015	30,735.34	237.00	1,012.56	(775.56)	-2.52%	-2.51%	-2.51%	-3.24%	-2.91%	-0.68%	-0.68%	11.42%	11.42%	11.42%
316	2016	53,392.64	0.00	1,724.59	(1,724.59)	-3.23%	-2.97%	-2.97%	-3.23%	-3.10%	-1.35%	-1.35%	-1.35%	8.42%	8.42%
316	2017	65,540.04	0.00	(1,490.62)	1,490.62	2.27%	-0.20%	-0.67%	-0.67%	-0.67%	-0.83%	-0.81%	-0.47%	-0.47%	-0.47%
316	2018	22,500.57	0.00	5,299.54	(5,299.54)	-23.55%	-4.33%	-3.91%	-3.66%	-3.66%	-3.79%	-3.79%	-3.71%	-2.25%	-2.25%
316	2019	556.57	0.00	0.00	0.00	0.00%	-22.98%	-4.30%	-3.90%	-3.65%	-3.65%	-3.65%	-3.78%	-3.70%	-2.25%
Note: Years 2000-2004 contain Riverton and Asbury retirements. Riverton and Asbury excluded 2005-2019															
331	2000	5,980.00	0.00	0.00	0.00	0.00%									
331	2001	0.00	0.00	0.00	0.00	NA	0.00%								
331	2002	0.00	0.00	0.00	0.00	NA	NA	0.00%							
331	2003	8,526.00	0.00	(778.89)	778.89	9.14%	9.14%	9.14%	5.37%						
331	2004	0.00	0.00	0.00	0.00	NA	9.14%	9.14%	9.14%	5.37%					
331	2005	0.00	0.00	0.00	0.00	NA	NA	9.14%	9.14%	9.14%	5.37%				
331	2006	0.00	0.00	0.00	0.00	NA	NA	9.14%	9.14%	9.14%	5.37%	5.37%			
331	2007	0.00	0.00	0.00	0.00	NA	NA	NA	9.14%	9.14%	9.14%	5.37%			
331	2008	0.00	0.00	0.00	0.00	NA	NA	NA	9.14%	9.14%	9.14%	5.37%			
331	2009	1,151.51	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.05%	8.05%	8.05%	4.97%
331	2010	0.01	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.05%	8.05%	8.05%	8.05%
331	2011	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.05%	8.05%
331	2012	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	8.05%
331	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
331	2014	3,537.77	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
331	2015	662.75	0.00	5,080.91	(5,080.91)	-766.64%	-120.96%	-120.96%	-120.96%	-120.96%	-120.96%	-94.93%	-94.93%	-94.93%	-94.93%
331	2016	0.00	0.00	0.00	0.00	NA	-766.64%	-120.96%	-120.96%	-120.96%	-120.96%	-94.93%	-94.93%	-94.93%	-94.93%
331	2017	22,625.58	0.00	32,354.82	(32,354.82)	-143.00%	-143.00%	-160.75%	-139.55%	-139.55%	-139.55%	-139.55%	-133.81%	-133.81%	-133.81%
331	2018	129.85	0.00	0.00	0.00	0.00%	-142.19%	-159.86%	-138.88%	-138.88%	-138.88%	-138.88%	-133.19%	-133.19%	-133.19%
331	2019	83,707.76	0.00	0.00	0.00	0.00%	0.00%	-30.39%	-30.39%	-34.95%	-33.83%	-33.83%	-33.83%	-33.83%	-33.83%

EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2- yr Net Salv. %	3- yr Net Salv. %	4- yr Net Salv. %	5- yr Net Salv. %	6- yr Net Salv. %	7- yr Net Salv. %	8- yr Net Salv. %	9- yr Net Salv. %	10- yr Net Salv. %
332	2000	0.00	0.00	0.00	0.00	NA									
332	2001	0.00	0.00	0.00	0.00	NA	NA								
332	2002	0.00	0.00	0.00	0.00	NA	NA	NA							
332	2003	13,235.48	0.00	3,438.70	(3,438.70)	-25.98%	-25.98%	-25.98%	-25.98%						
332	2004	0.00	0.00	0.00	0.00	NA	-25.98%	-25.98%	-25.98%	-25.98%					
332	2005	15,000.00	0.00	0.00	0.00	0.00%	0.00%	-12.18%	-12.18%	-12.18%	-12.18%				
332	2006	19,547.00	0.00	6,373.88	(6,373.88)	-32.61%	-18.45%	-18.45%	-20.54%	-20.54%	-20.54%	-20.54%			
332	2007	0.00	0.00	0.00	0.00	NA	-32.61%	-18.45%	-18.45%	-20.54%	-20.54%	-20.54%	-20.54%		
332	2008	6,015.38	0.00	1,445.38	(1,445.38)	-24.03%	-24.03%	-30.59%	-19.28%	-19.28%	-20.93%	-20.93%	-20.93%	-20.93%	-20.93%
332	2009	26,285.76	0.00	11,214.40	(11,214.40)	-42.66%	-39.19%	-39.19%	-36.71%	-28.47%	-28.47%	-28.06%	-28.06%	-28.06%	-28.06%
332	2010	18,541.52	0.00	4,408.19	(4,408.19)	-23.77%	-34.85%	-33.57%	-33.57%	-33.30%	-27.45%	-27.45%	-27.26%	-27.26%	-27.26%
332	2011	0.00	0.00	0.00	0.00	NA	-23.77%	-34.85%	-33.57%	-33.57%	-33.30%	-27.45%	-27.45%	-27.26%	-27.26%
332	2012	0.00	0.00	0.00	0.00	NA	-23.77%	-34.85%	-33.57%	-33.57%	-33.30%	-27.45%	-27.45%	-27.26%	-27.26%
332	2013	89,026.94	0.00	20,222.29	(20,222.29)	-22.71%	-22.71%	-22.71%	-22.90%	-26.78%	-26.66%	-26.66%	-27.39%	-25.03%	-25.03%
332	2014	40,182.48	0.00	996.97	(996.97)	-2.48%	-16.42%	-16.42%	-16.42%	-17.35%	-21.17%	-21.26%	-21.26%	-20.81%	-20.81%
332	2015	0.00	0.00	0.00	0.00	NA	-2.48%	-16.42%	-16.42%	-16.42%	-17.35%	-21.17%	-21.26%	-21.26%	-22.38%
332	2016	0.00	0.00	0.00	0.00	NA	-2.48%	-16.42%	-16.42%	-16.42%	-17.35%	-21.17%	-21.26%	-21.26%	-22.38%
332	2017	1,595.50	0.00	2,940.79	(2,940.79)	-184.32%	-184.32%	-184.32%	-9.43%	-18.47%	-18.47%	-18.47%	-19.13%	-22.65%	-22.70%
332	2018	11,180.38	0.00	0.00	0.00	0.00%	-23.02%	-23.02%	-23.02%	-7.44%	-17.02%	-17.02%	-17.02%	-17.80%	-21.30%
332	2019	0.00	0.00	0.00	0.00	NA	0.00%	-23.02%	-23.02%	-23.02%	-7.44%	-17.02%	-17.02%	-17.02%	-17.80%
333	2000	0.00	0.00	0.00	0.00	NA									
333	2001	0.00	0.00	0.00	0.00	NA	NA								
333	2002	0.00	0.00	0.00	0.00	NA	NA	NA							
333	2003	47,896.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
333	2004	23,948.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
333	2005	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
333	2006	23,948.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
333	2007	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
333	2008	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
333	2009	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
333	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
333	2011	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
333	2012	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
333	2013	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
333	2014	124.09	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
333	2015	41,427.56	0.00	113,807.96	(113,807.96)	-274.72%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-173.75%
333	2016	0.00	0.00	0.00	0.00	NA	-274.72%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%
333	2017	0.00	0.00	0.00	0.00	NA	-274.72%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%	-273.90%
333	2018	30,302.91	0.00	0.00	0.00	0.00%	0.00%	0.00%	-158.66%	-158.39%	-158.39%	-158.39%	-158.39%	-158.39%	-158.39%
333	2019	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	-158.66%	-158.39%	-158.39%	-158.39%	-158.39%	-158.39%
334	2000	0.00	0.00	0.00	0.00	NA									
334	2001	0.00	0.00	0.00	0.00	NA	NA								
334	2002	0.00	0.00	0.00	0.00	NA	NA	NA							
334	2003	70,478.00	0.00	10,183.04	(10,183.04)	-14.45%	-14.45%	-14.45%	-14.45%						
334	2004	0.00	0.00	0.00	0.00	NA	-14.45%	-14.45%	-14.45%	-14.45%					
334	2005	0.00	0.00	0.00	0.00	NA	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%				
334	2006	0.00	0.00	0.00	0.00	NA	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%			
334	2007	0.00	0.00	0.00	0.00	NA	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%			
334	2008	0.00	0.00	0.00	0.00	NA	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%		
334	2009	0.00	0.00	0.00	0.00	NA	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%
334	2010	0.00	0.00	0.00	0.00	NA	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%
334	2011	0.00	0.00	0.00	0.00	NA	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%	-14.45%
334	2012	9,285.68	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-12.77%
334	2013	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
334	2014	6,766.01	0.00	7,614.58	(7,614.58)	-112.54%	-112.54%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%
334	2015	0.00	0.00	0.00	0.00	NA	-112.54%	-112.54%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%
334	2016	0.00	0.00	0.00	0.00	NA	-112.54%	-112.54%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%	-47.44%
334	2017	857.76	0.00	1,131.21	(1,131.21)	-131.88%	-131.88%	-131.88%	-114.72%	-114.72%	-51.72%	-51.72%	-51.72%	-51.72%	-51.72%
334	2018	1,663.34	0.00	0.00	0.00	0.00%	-44.87%	-44.87%	-44.87%	-94.17%	-47.09%	-47.09%	-47.09%	-47.09%	-47.09%
334	2019	0.00	0.00	0.00	0.00	NA	0.00%	-44.87%	-44.87%	-44.87%	-94.17%	-47.09%	-47.09%	-47.09%	-47.09%
335	2000	0.00	0.00	0.00	0.00	NA									
335	2001	0.00	0.00	0.00	0.00	NA	NA								
335	2002	0.00	0.00	0.00	0.00	NA	NA	NA							
335	2003	0.00	0.00	0.00	0.00	NA	NA	NA	NA						



EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
342	2010	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
342	2011	120,027.80	0.00	16,565.13	(16,565.13)	-13.80%	-13.80%	-12.54%	-7.78%	-7.78%	-7.78%	-7.78%	-7.78%	-7.78%	-7.78%
342	2012	0.00	0.00	0.00	0.00	NA	-13.80%	-13.80%	-12.54%	-7.78%	-7.78%	-7.78%	-7.78%	-7.78%	-7.78%
342	2013	0.00	0.00	0.00	0.00	NA	NA	-13.80%	-12.54%	-7.78%	-7.78%	-7.78%	-7.78%	-7.78%	-7.78%
342	2014	1,057.61	0.00	514.92	(514.92)	-48.69%	-48.69%	-48.69%	-14.11%	-14.11%	-12.82%	-7.98%	-7.98%	-7.98%	-7.98%
342	2015	0.00	0.00	0.00	0.00	NA	-48.69%	-48.69%	-48.69%	-14.11%	-14.11%	-12.82%	-7.98%	-7.98%	-7.98%
342	2016	0.00	0.00	0.00	0.00	NA	NA	-48.69%	-48.69%	-48.69%	-14.11%	-14.11%	-12.82%	-7.98%	-7.98%
342	2017	0.00	0.00	0.00	0.00	NA	NA	NA	-48.69%	-48.69%	-14.11%	-14.11%	-12.82%	-7.98%	-7.98%
342	2018	0.00	0.00	0.00	0.00	NA	NA	NA	NA	-48.69%	-48.69%	-14.11%	-14.11%	-12.82%	-12.82%
342	2019	44,767.76	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	-1.12%	-1.12%	-1.12%	-10.30%	-10.30%
343	2000	234,288.00	0.00	15,629.16	(15,629.16)	-6.67%	NA	NA	NA	NA	NA	NA	NA	NA	NA
343	2001	0.00	0.00	0.00	0.00	NA	-6.67%	-6.67%	-6.67%	-6.67%	-6.67%	-6.67%	-6.67%	-6.67%	-6.67%
343	2002	0.00	0.00	0.00	0.00	NA	NA	NA	-6.67%	-6.67%	-6.67%	-6.67%	-6.67%	-6.67%	-6.67%
343	2003	387,855.00	0.00	7,680.37	(7,680.37)	-1.98%	-1.98%	-1.98%	-3.75%	-3.75%	-3.75%	-3.75%	-3.75%	-3.75%	-3.75%
343	2004	0.00	0.00	0.00	0.00	NA	-1.98%	-1.98%	-1.98%	-3.75%	-3.75%	-3.75%	-3.75%	-3.75%	-3.75%
343	2005	166,824.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	-1.38%	-1.38%	-2.95%	-2.95%	-2.95%	-2.95%	-2.95%
343	2006	975,837.00	0.00	250,192.15	(250,192.15)	-25.64%	-21.90%	-21.90%	-16.85%	-16.85%	-16.85%	-15.50%	-15.50%	-15.50%	-15.50%
343	2007	765,275.00	0.00	(69,450.38)	69,450.38	9.08%	-10.38%	-9.47%	-9.47%	-8.21%	-8.21%	-8.21%	-8.07%	-8.07%	-8.07%
343	2008	2,330,617.00	46.00	59,803.00	(59,757.00)	-2.56%	0.31%	-5.91%	-5.67%	-5.67%	-5.36%	-5.36%	-5.36%	-5.43%	-5.43%
343	2009	392,945.79	0.00	0.00	0.00	0.00%	-2.19%	0.28%	-5.39%	-5.19%	-4.94%	-4.94%	-4.94%	-4.94%	-5.02%
343	2010	3,075,634.00	0.00	0.00	0.00	0.00%	0.00%	-1.03%	0.15%	-3.19%	-3.12%	-3.12%	-3.07%	-3.07%	-3.07%
343	2011	1,817,360.00	612.00	114,217.46	(113,605.46)	-6.25%	-2.32%	-2.15%	-2.28%	-1.24%	-3.78%	-3.72%	-3.72%	-3.65%	-3.65%
343	2012	10,751.12	0.00	16,534.18	(16,534.18)	-153.79%	-7.12%	-2.65%	-2.46%	-2.49%	-1.44%	-3.96%	-3.89%	-3.89%	-3.81%
343	2013	887,079.00	0.00	0.00	0.00	0.00%	-1.84%	-4.79%	-2.25%	-2.10%	-2.23%	-1.30%	-3.61%	-3.56%	-3.56%
343	2014	68,786.72	0.00	22,049.85	(22,049.85)	-32.06%	-2.31%	-3.99%	-5.47%	-2.60%	-2.43%	-2.47%	-1.52%	-3.80%	-3.74%
343	2015	562,957.49	0.00	86,769.50	(86,769.50)	-15.41%	-17.23%	-7.16%	-8.20%	-7.14%	-3.72%	-3.51%	-3.27%	-2.31%	-4.40%
343	2016	2,482,717.00	0.00	166,781.15	(166,781.15)	-6.72%	-8.85%	-8.32%	-6.89%	-7.28%	-6.96%	-4.36%	-4.36%	-4.00%	-3.20%
343	2017	2,738,165.26	250.00	56,344.64	(56,094.64)	-2.05%	-4.27%	-5.35%	-5.67%	-4.92%	-5.16%	-5.39%	-3.97%	-3.84%	-3.63%
343	2018	1,571,618.82	0.00	0.00	0.00	0.00%	-1.30%	-3.28%	-4.21%	-4.47%	-4.18%	-4.55%	-4.55%	-3.94%	-3.39%
343	2019	6,082,046.00	0.00	0.00	0.00	0.00%	0.00%	-0.54%	-1.73%	-2.30%	-2.46%	-2.30%	-2.42%	-2.85%	-2.39%
344	2000	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
344	2001	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
344	2002	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
344	2003	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
344	2004	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
344	2005	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
344	2006	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
344	2007	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
344	2008	12,000.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2009	0.19	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2010	0.02	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2011	43,687.62	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2012	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2014	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2015	0.04	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2016	95,767.26	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
344	2017	125,619.75	0.00	3,526.53	(3,526.53)	-2.81%	-1.59%	-1.59%	-1.59%	-1.59%	-1.33%	-1.33%	-1.33%	-1.33%	-1.27%
344	2018	17,296.97	1,912.10	2,719.86	(807.76)	-4.67%	-3.03%	-1.82%	-1.82%	-1.82%	-1.82%	-1.82%	-1.53%	-1.53%	-1.53%
344	2019	768,598.20	0.00	9,722.74	(9,722.74)	-1.26%	-1.34%	-1.54%	-1.40%	-1.40%	-1.40%	-1.40%	-1.40%	-1.40%	-1.34%
345	2000	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
345	2001	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
345	2002	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
345	2003	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
345	2004	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
345	2005	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
345	2006	32,082.00	0.00	2,229.58	(2,229.58)	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%
345	2007	0.00	0.00	0.00	0.00	NA	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%
345	2008	0.00	0.00	0.00	0.00	NA	NA	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%	-6.95%
345	2009	0.01	0.00	(597.19)	597.19	5971900.00%	5971900.00%	5971900.00%	-5.09%	-5.09%	-5.09%	-5.09%	-5.09%	-5.09%	-5.09%
345	2010	62,247.29	0.00	0.00	0.00	0.00%	0.96%	0.96%	-1.73%	-1.73%	-1.73%	-1.73%	-1.73%	-1.73%	-1.73%
345	2011	86,883.76	0.00	0.00	0.00	0.00%	0.00%	0.40%	0.40%	0.40%	-0.90%	-0.90%	-0.90%	-0.90%	-0.90%
345	2012	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.40%	0.40%	0.40%	-0.90%	-0.90%	-0.90%	-0.90%
345	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.40%	0.40%	0.40%	-0.90%	-0.90%	-0.90%	-0.90%
345	2014	7,299.75	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.38%	0.38%	0.38%	-0.87%
345	2015	919,702.69	8,865.00	3,024.37	5,840.63	0.64%	0.63%	0.63%	0.63%	0.58%	0.54%	0.60%	0.60%	0.60%	0.38%



EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
345	2016	45,051.24	0.00	0.00	0.00	0.00%	0.61%	0.60%	0.60%	0.60%	0.55%	0.52%	0.57%	0.57%	0.57%
345	2017	1,868.93	0.00	2,929.71	(2,929.71)	-156.76%	-6.24%	0.30%	0.30%	0.30%	0.30%	0.27%	0.26%	0.31%	0.31%
345	2018	148,831.70	1,735.11	1,735.11	0.00	0.00%	-1.94%	-1.50%	0.26%	0.26%	0.26%	0.24%	0.23%	0.28%	0.28%
345	2019	1,134,274.00	0.00	7,533.18	(7,533.18)	-0.66%	-0.59%	-0.81%	-0.79%	-0.21%	-0.20%	-0.20%	-0.20%	-0.20%	-0.19%
346	2000	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
346	2001	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
346	2002	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
346	2003	17,157.00	0.00	(9,580.50)	9,580.50	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%
346	2004	0.00	0.00	0.00	0.00	NA	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%
346	2005	0.00	0.00	0.00	0.00	NA	NA	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%	55.84%
346	2006	0.00	0.00	(965.92)	965.92	NA	NA	NA	61.47%	61.47%	61.47%	61.47%	61.47%	61.47%	61.47%
346	2007	0.00	0.00	0.00	0.00	NA	NA	NA	NA	61.47%	61.47%	61.47%	61.47%	61.47%	61.47%
346	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	61.47%	61.47%	61.47%	61.47%	61.47%
346	2009	25,081.83	0.00	5,353.75	(5,353.75)	-21.35%	-21.35%	-21.35%	-17.49%	-17.49%	-17.49%	12.29%	12.29%	12.29%	12.29%
346	2010	4,795.62	0.00	0.00	0.00	0.00%	-17.92%	-17.92%	-17.92%	-14.69%	-14.69%	-14.69%	11.04%	11.04%	11.04%
346	2011	87,907.56	0.00	0.00	0.00	0.00%	0.00%	-4.55%	-4.55%	-4.55%	-3.73%	-3.73%	-3.73%	3.85%	3.85%
346	2012	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	-4.55%	-4.55%	-3.73%	-3.73%	-3.73%	-3.73%	3.85%
346	2013	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	-4.55%	-4.55%	-3.73%	-3.73%	-3.73%	-3.73%
346	2014	4,079.68	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	-4.55%	-4.55%	-3.73%	-3.73%	-3.73%	-3.73%
346	2015	74,053.20	0.00	17,501.97	(17,501.97)	-23.63%	-22.40%	-22.40%	-22.40%	-10.54%	-10.24%	-11.67%	-11.67%	-11.67%	-11.17%
346	2016	16,739.94	0.00	0.00	0.00	0.00%	-19.28%	-18.45%	-18.45%	-18.45%	-9.58%	-9.33%	-10.75%	-10.75%	-10.75%
346	2017	94,024.49	0.00	129.47	(129.47)	-0.14%	-9.54%	-9.33%	-9.33%	-9.33%	-9.33%	-6.26%	-7.49%	-7.49%	-7.49%
346	2018	10,665.00	6,417.90	9,091.46	(2,673.56)	-25.07%	-2.68%	-2.31%	-10.39%	-10.17%	-10.17%	-10.17%	-7.06%	-6.95%	-8.09%
346	2019	197,332.10	0.00	0.00	0.00	0.00%	-1.29%	-0.93%	-0.88%	-5.17%	-5.12%	-5.12%	-5.12%	-4.19%	-4.15%
352	2000	5,071.00	13,640.00	0.00	13,640.00	268.98%	NA	0.00%	NA	NA	NA	NA	NA	NA	NA
352	2001	0.00	(13,640.00)	0.00	(13,640.00)	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	2002	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	2003	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	2004	0.00	0.00	0.00	0.00	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
352	2005	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%
352	2006	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	0.00%	0.00%	0.00%	0.00%
352	2007	71.00	0.00	114.00	(114.00)	-160.56%	-160.56%	-160.56%	-160.56%	-160.56%	-160.56%	-19371.83%	-2.22%	-2.22%	-2.22%
352	2008	0.00	0.00	0.00	0.00	NA	-160.56%	-160.56%	-160.56%	-160.56%	-160.56%	-160.56%	-19371.83%	-2.22%	-2.22%
352	2009	0.00	0.00	0.00	0.00	NA	NA	-160.56%	-160.56%	-160.56%	-160.56%	-160.56%	-19371.83%	-2.22%	-2.22%
352	2010	1,510.00	0.00	9,977.00	(9,977.00)	-660.73%	-660.73%	-660.73%	-638.27%	-638.27%	-638.27%	-638.27%	-638.27%	-638.27%	-1501.01%
352	2011	21,750.00	0.00	2,444.00	(2,444.00)	-11.24%	-53.40%	-53.40%	-53.40%	-53.73%	-53.73%	-53.73%	-53.73%	-53.73%	-53.73%
352	2012	0.00	0.00	0.00	0.00	NA	-11.24%	-53.40%	-53.40%	-53.40%	-53.73%	-53.73%	-53.73%	-53.73%	-53.73%
352	2013	0.00	0.00	0.00	0.00	NA	NA	-11.24%	-53.40%	-53.40%	-53.40%	-53.73%	-53.73%	-53.73%	-53.73%
352	2014	0.00	0.00	0.00	0.00	NA	NA	NA	-11.24%	-53.40%	-53.40%	-53.40%	-53.73%	-53.73%	-53.73%
352	2015	13,031.46	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	-7.03%	-34.23%	-34.23%	-34.23%	-34.47%	-34.47%
352	2016	1,633.84	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	-6.71%	-32.75%	-32.75%	-32.75%	-32.99%	-32.99%
352	2017	12,598.23	0.00	16,534.72	(16,534.72)	-131.25%	-116.18%	-60.65%	-60.65%	-60.65%	-60.65%	-38.72%	-57.31%	-57.31%	-57.31%
352	2018	23,000.96	0.00	6,713.03	(6,713.03)	-29.19%	-65.30%	-62.44%	-46.25%	-46.25%	-46.25%	-35.68%	-48.51%	-48.51%	-48.51%
352	2019	4,983.59	0.00	32,601.87	(32,601.87)	-654.18%	-140.49%	-137.62%	-132.29%	-101.09%	-101.09%	-101.09%	-101.09%	-75.71%	-86.96%
353	2000	154,664.85	403,199.35	301.01	402,898.34	260.50%	NA	NA	NA	NA	NA	NA	NA	NA	NA
353	2001	0.08	(403,199.35)	0.00	(403,199.35)	-503999187.50%	-0.19%	-0.19%	-0.19%	-0.19%	-0.19%	-0.19%	-0.19%	-0.19%	-0.19%
353	2002	32,755.54	0.00	17,104.15	(17,104.15)	-52.22%	-1283.15%	-9.29%	-52.22%	-1283.15%	-1283.15%	-1283.15%	-1283.15%	-1283.15%	-1283.15%
353	2003	1,495,777.19	7,240.05	186,230.98	(178,990.93)	-11.97%	-12.83%	-39.21%	-11.67%	-11.67%	-11.67%	-11.67%	-11.67%	-11.67%	-11.67%
353	2004	493,932.82	183,284.16	66,896.61	116,387.55	23.56%	-3.15%	-3.94%	-23.88%	-3.67%	-3.67%	-3.67%	-3.67%	-3.67%	-3.67%
353	2005	237,220.78	146,228.93	18,792.63	127,436.10	53.72%	33.35%	2.91%	2.11%	-15.73%	1.96%	1.96%	1.96%	1.96%	1.96%
353	2006	185,222.28	0.00	55,992.35	(55,992.35)	-30.23%	16.91%	20.50%	0.37%	-0.34%	-16.83%	-0.33%	-16.13%	-1.83%	-1.83%
353	2007	392,592.52	0.00	46,256.26	(46,256.26)	-11.78%	-17.70%	3.09%	10.82%	-1.33%	-1.92%	-1.92%	-1.92%	-1.92%	-1.92%
353	2008	151,725.83	941.50	12,736.90	(11,795.40)	-7.77%	-10.67%	-15.63%	1.39%	8.88%	-1.66%	-2.22%	-15.71%	-15.71%	-15.71%
353	2009	213,018.43	0.00	33,544.43	(33,544.43)	-15.75%	-12.43%	-12.09%	-15.66%	-1.71%	5.75%	-2.61%	-3.12%	-15.71%	-2.98%
353	2010	595,542.18	29,070.55	177,966.61	(148,896.06)	-25.00%	-22.56%	-20.23%	-17.78%	-19.28%	-9.52%	-2.32%	-6.15%	-6.55%	-17.17%
353	2011	104,727.24	1,946.66	37,123.18	(35,176.52)	-33.59%	-26.29%	-23.83%	-21.54%	-18.91%	-20.19%	-10.86%	-3.70%	-6.90%	-7.28%
353	2012	77,035.28	70,684.70	175,876.52	(105,191.82)	-136.55%	-77.23%	-37.21%	-32.60%	-29.30%	-24.82%	-25.40%	-15.81%	-7.88%	-9.43%
353	2013	392,813.76	0.00	6,343.28	(6,343.28)	-1.61%	-23.74%	-25.53%	-25.26%	-23.80%	-22.21%	-20.09%	-20.98%	-13.44%	-7.01%
353	2014	539,896.64	557.39	26,731.53	(26,174.14)	-4.85%	-3.49%	-13.64%	-15.51%	-18.82%	-18.48%	-17.69%	-16.75%	-17.69%	-11.83%
353	2015	1,023,524.69	0.00	10,782.66	(10,782.66)	-1.05%	-2.36%	-2.21%	-2.21%	-7.30%	-12.42%	-12.20%	-12.15%	-12.15%	-13.06%
353	2016	1,053,436.17	247.49	69,233.12	(68,985.63)	-6.55%	-3.84%	-4.05%	-3.73%	-7.05%	-7.92%	-10.60%	-10.88%	-10.76%	-10.85%
353	2017	1,706,501.06	63.51	431,217.94	(431,154.43)	-25.27%	-18.12%	-13.50%	-12.42%	-11.52%	-13.96%	-15.16%	-15.16%	-14.99%	-14.99%
353	2018	1,502,956.40	31,494.49	818,095.97	(786,601.48)	-52.34%	-37.94%	-30.18%	-24.54%	-22.72%	-21.39%	-22.80%	-22.97%	-23.14%	-22.93%
353	2019	2,042,703.68	8,785.53	1,183,577.73	(1,174,792.20)	-57.51%	-55.32%	-45.55%	-39.04%	-33.73%	-31.75%	-30.32%	-31.30%	-31.33%	-30.91%

EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
354	2000	0.00	0.00	0.00	0.00	NA									
354	2001	0.00	0.00	0.00	0.00	NA		NA							
354	2002	0.00	0.00	0.00	0.00	NA		NA	NA						
354	2003	0.00	0.00	0.00	0.00	NA		NA	NA	NA					
354	2004	0.00	0.00	0.00	0.00	NA		NA	NA	NA	NA				
354	2005	0.00	0.00	0.00	0.00	NA		NA	NA	NA	NA	NA			
354	2006	1,000.00	0.00	1,324.56	(1,324.56)	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%
354	2007	0.00	0.00	0.00	0.00	NA	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%
354	2008	0.00	0.00	0.00	0.00	NA	NA	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%
354	2009	0.00	0.00	0.00	0.00	NA	NA	NA	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%
354	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%
354	2011	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	-132.46%	-132.46%	-132.46%	-132.46%	-132.46%
354	2012	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	-132.46%	-132.46%	-132.46%	-132.46%
354	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	-132.46%	-132.46%	-132.46%
354	2014	705.23	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-77.68%
354	2015	431.22	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	-62.00%
354	2016	0.00	0.00	12,735.97	(12,735.97)	NA	-2953.47%	-1120.68%	-1120.68%	-1120.68%	-1120.68%	-1120.68%	-1120.68%	-1120.68%	-1120.68%
354	2017	0.00	0.00	0.00	0.00	NA	NA	-2953.47%	-1120.68%	-1120.68%	-1120.68%	-1120.68%	-1120.68%	-1120.68%	-1120.68%
354	2018	2,853.43	0.00	0.00	0.00	0.00%	0.00%	-446.34%	-387.74%	-319.21%	-319.21%	-319.21%	-319.21%	-319.21%	-319.21%
354	2019	3,274.46	0.00	0.00	0.00	0.00%	0.00%	0.00%	-207.84%	-194.17%	-175.32%	-175.32%	-175.32%	-175.32%	-175.32%
355	2000	5,590.14	23,004.44	95,581.36	(72,576.92)	-1298.30%									
355	2001	2,878.08	8,310.05	17,625.58	(9,315.53)	-323.67%	-967.06%								
355	2002	2,503.14	9,131.96	18,975.06	(9,843.10)	-393.23%	-356.03%	-836.14%							
355	2003	60,764.73	98,303.67	139,227.39	(40,923.72)	-67.35%	-80.24%	-90.83%	-184.93%						
355	2004	136,867.47	49,266.10	208,140.29	(158,874.19)	-116.08%	-101.10%	-107.85%	-104.75%	-107.85%	-139.75%				
355	2005	97,265.40	153,037.82	275,919.74	(122,881.92)	-126.34%	-120.34%	-109.42%	-111.81%	-113.84%	-135.49%				
355	2006	45,637.44	184,654.61	59,797.36	124,857.25	273.59%	1.38%	-56.08%	-58.09%	-60.54%	-82.38%				
355	2007	91,031.11	78,746.26	383,392.55	(304,646.29)	-334.66%	-131.55%	-129.38%	-124.47%	-116.43%	-118.03%	-119.38%	-134.27%		
355	2008	45,635.76	522,434.23	201,556.55	320,877.68	703.13%	11.88%	77.39%	6.51%	-33.78%	-38.05%	-39.91%	-55.99%		
355	2009	70,137.92	564,359.72	134,940.16	429,419.56	612.25%	648.07%	215.49%	226.00%	128.00%	59.34%	45.28%	43.28%	41.37%	27.96%
355	2010	31,168.42	326,334.11	129,519.60	196,814.51	631.45%	618.16%	269.97%	269.97%	270.55%	169.20%	93.79%	76.86%	74.83%	72.87%
355	2011	56,486.99	27,737.99	169,006.42	(141,268.43)	-250.09%	63.37%	307.34%	396.13%	170.21%	184.08%	115.05%	59.96%	47.78%	46.04%
355	2012	74,668.98	14,600.00	62,606.86	(48,006.86)	-64.29%	-144.31%	4.64%	187.97%	272.51%	122.77%	139.37%	88.89%	45.66%	35.98%
355	2013	123,639.07	12,727.01	96,172.50	(83,445.49)	-67.49%	-66.29%	-107.04%	-26.54%	99.27%	167.87%	75.03%	91.86%	58.48%	27.55%
355	2014	391,562.98	1,212.70	828,229.34	(827,016.64)	-211.21%	-176.72%	-162.49%	-170.14%	-133.27%	-63.33%	-19.24%	-51.71%	-35.74%	-44.32%
355	2015	295,963.48	42.15	461,356.77	(461,294.62)	-155.86%	-187.38%	-169.11%	-160.27%	-165.66%	-140.14%	-89.57%	-56.36%	-77.83%	-64.74%
355	2016	263,304.02	4,618.84	1,920,835.77	(1,916,216.93)	-727.76%	-425.11%	-337.02%	-306.01%	-290.30%	-288.42%	-265.24%	-218.15%	-187.06%	-196.37%
355	2017	156,024.28	(5,847.82)	405,144.05	(410,991.87)	-263.42%	-554.98%	-389.84%	-326.65%	-300.61%	-287.09%	-285.55%	-265.03%	-222.97%	-194.96%
355	2018	148,766.54	299.22	156,170.57	(155,871.35)	-104.78%	-185.98%	-437.09%	-340.76%	-300.36%	-279.49%	-268.43%	-267.75%	-249.57%	-212.06%
355	2019	189,628.00	70,237.96	2,075,245.78	(2,005,007.82)	-1057.34%	-638.57%	-520.18%	-592.31%	-469.72%	-399.68%	-373.50%	-359.46%	-355.82%	-338.05%
356	2000	2,623.22	1,436.36	2,754.59	(1,318.23)	-50.25%									
356	2001	2,976.34	7,507.74	(3,529.37)	11,037.11	370.83%	173.57%								
356	2002	2,383.98	4,675.84	1,876.38	2,799.46	117.43%	258.13%	156.80%							
356	2003	218,700.63	164,066.00	598,833.94	(434,767.94)	-198.80%	-195.39%	-187.86%	-186.27%	-195.39%	-187.86%	-188.08%	-188.08%	-188.08%	-188.08%
356	2004	459,435.94	129,820.07	998,002.38	(868,182.31)	-188.97%	-192.14%	-191.05%	-188.61%	-188.08%	-188.08%	-188.08%	-188.08%	-188.08%	-188.08%
356	2005	93,200.58	385,573.62	272,634.98	112,938.64	121.18%	-136.66%	-154.28%	-154.28%	-154.28%	-151.09%	-151.43%	-151.43%	-151.43%	-151.43%
356	2006	201,866.46	360,223.16	150,269.18	209,953.98	104.01%	109.43%	-72.27%	-100.70%	-100.17%	-100.17%	-98.74%	-98.61%	-98.61%	-98.61%
356	2007	103,446.74	244,712.20	267,024.11	(22,311.91)	-21.57%	61.46%	75.43%	-66.16%	-93.10%	-92.64%	-91.36%	-91.26%	-91.26%	-91.26%
356	2008	230,859.20	465,598.43	155,380.08	310,218.35	134.38%	86.12%	92.85%	97.05%	-23.64%	-52.94%	-52.63%	-51.67%	-51.67%	-51.67%
356	2009	52,201.77	298,955.67	62,445.98	236,509.69	453.07%	193.15%	135.68%	124.81%	124.32%	-1.83%	-33.51%	-32.36%	-32.36%	-32.40%
356	2010	80,850.66	323,476.20	334,815.32	(11,339.12)	-14.02%	169.23%	147.12%	109.78%	108.04%	109.65%	-2.64%	-32.42%	-32.17%	-31.34%
356	2011	67,061.02	61,984.32	77,931.26	(15,946.94)	-23.78%	-18.45%	104.55%	120.53%	93.02%	96.03%	98.86%	-3.74%	-32.03%	-31.80%
356	2012	280,917.87	126.22	86,148.08	(86,021.86)	-30.62%	-29.30%	-26.42%	25.61%	60.88%	50.42%	61.06%	66.10%	-8.55%	-31.81%
356	2013	152,819.57	647.18	24,130.33	(23,483.15)	-15.37%	-25.25%	-25.05%	-23.52%	15.73%	47.41%	40.04%	51.07%	56.25%	-9.15%
356	2014	329,993.99	34,910.78	566,536.90	(531,626.12)	-161.10%	-114.97%	-83.95%	-79.09%	-73.32%	-44.81%	-10.19%	-11.09%	-11.09%	11.23%
356	2015	295,584.30	773.98	60,917.72	(60,143.74)	-20.35%	-94.60%	-79.04%	-66.20%	-63.68%	-60.35%	-39.07%	-12.20%	-12.81%	0.32%
356	2016	121,178.49	2,929.60	1,568,721.33	(1,565,791.73)	-1292.14%	-288.92%	-242.45%	-288.92%	-288.92%	-183.00%	-172.71%	-149.05%	-108.45%	-103.21%
356	2017	38,382.90	34,778.71	328,810.79	(294,032.08)	-766.05%	-1165.59%	-421.84%	-312.25%	-263.88%	-210.12%	-200.40%	-189.38%	-165.74%	-123.75%
356	2018	121,913.53	51.86	18,311.84	(18,259.98)	-14.98%	-194.82%	-667.23%	-335.88%	-272.29%	-235.25%	-192.38%	-184.35%	-175.10%	-153.81%
356	2019	130,432.18	22,556.87	783,469.75	(760,912.88)	-583.38%	-308.77%	-369.14%	-640.68%	-381.51%	-311.40%	-273.40%	-227.04%	-218.18%	-207.99%
361	2000	16,966.97	0.00	0.00	0.00	0.00%									
361	2001	0.01	0.00	875.00	(875.00)	-875000.00%	-5.16%								
361	2002	3,532.77	0.00	0.00	0.00	0.00%	-24.77%	-4.27%							

EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
361	2003	31,917.63	0.00	32,935.94	(32,935.94)	-103.19%	-92.91%	-95.38%	-64.50%						
361	2004	20,291.18	44,000.00	5,219.53	38,780.47	191.12%	11.19%	10.49%	8.92%	6.83%					
361	2005	137,097.42	58,491.57	(117,030.62)	175,522.19	128.03%	136.16%	95.81%	94.05%	93.60%	86.03%				
361	2006	87,716.11	0.00	43,365.92	(43,365.92)	-49.44%	58.78%	69.74%	49.82%	49.19%	48.88%	46.09%			
361	2007	3,756.36	0.00	5,809.21	(5,809.21)	-154.65%	-53.76%	55.28%	66.35%	47.08%	46.50%	46.19%	43.59%		
361	2008	20,186.33	0.00	8,105.35	(8,105.35)	-40.15%	-58.12%	-51.30%	47.53%	58.36%	41.23%	40.75%	40.46%	38.33%	
361	2009	0.00	0.00	0.00	0.00	NA	-40.15%	-58.12%	-51.30%	47.53%	58.36%	41.23%	40.75%	40.46%	38.33%
361	2010	8,841.20	0.00	6,000.84	(6,000.84)	-67.87%	-67.87%	-48.60%	-60.75%	-52.52%	43.57%	54.35%	38.12%	37.69%	37.41%
361	2011	50,145.22	0.00	55,324.35	(55,324.35)	-110.33%	-103.96%	-103.96%	-87.69%	-90.73%	-69.50%	18.49%	29.17%	17.44%	17.27%
361	2012	0.00	0.00	0.00	0.00	NA	-110.33%	-103.96%	-103.96%	-87.69%	-90.73%	-69.50%	18.49%	29.17%	17.44%
361	2013	14,697.12	0.00	5,000.00	(5,000.00)	-34.02%	-34.02%	-93.03%	-90.01%	-79.29%	-82.19%	-66.69%	16.10%	26.46%	11.29%
361	2014	74,090.09	0.00	7,131.03	(7,131.03)	-9.62%	-13.66%	-13.66%	-48.55%	-49.71%	-49.71%	-48.56%	-50.88%	-50.39%	-43.64%
361	2015	49,360.14	(60.06)	3,974.66	(4,034.72)	-8.17%	-9.04%	-11.70%	-11.70%	-37.97%	-39.31%	-39.31%	-39.39%	-41.35%	-7.35%
361	2016	1,123,650.03	0.00	7,496.06	(7,496.06)	-0.67%	-0.98%	-1.50%	-1.88%	-1.88%	-6.02%	-6.43%	-6.43%	-6.94%	-14.33%
361	2017	30,135.47	2,159.49	105,582.45	(103,422.96)	-343.19%	-9.55%	-9.55%	-9.84%	-13.59%	-13.59%	-13.95%	-13.95%	-13.95%	-13.72%
361	2018	75,845.12	26.87	7,386.83	(7,359.96)	-9.70%	-104.53%	-9.62%	-9.56%	-9.57%	-9.83%	-9.83%	-13.38%	-13.72%	-13.96%
361	2019	6,641.87	36.97	4,363.10	(4,326.13)	-65.13%	-14.17%	-102.21%	-9.92%	-9.85%	-9.84%	-10.10%	-10.10%	-13.62%	-13.96%
362	2000	134,677.09	0.00	16,308.94	(16,308.94)	-12.11%									
362	2001	38,334.41	0.00	1,870.00	(1,870.00)	-4.88%	-10.51%								
362	2002	4,042.83	0.00	1,123.60	(1,123.60)	-27.79%	-7.06%	-10.90%							
362	2003	658,274.37	427,261.82	232,493.05	194,768.77	29.59%	29.24%	27.37%	21.01%						
362	2004	371,844.19	964,902.95	240,938.76	723,964.19	194.70%	89.19%	88.73%	85.38%	74.51%					
362	2005	223,640.02	1,257,568.80	161,930.77	1,095,638.03	489.91%	305.57%	160.67%	160.06%	155.18%	139.44%				
362	2006	282,289.91	0.00	95,493.68	(95,493.68)	-33.83%	197.68%	196.42%	124.92%	124.52%	121.38%	110.89%			
362	2007	197,656.74	0.00	27,769.33	(27,769.33)	-14.05%	-25.68%	-25.68%	138.20%	157.74%	109.08%	106.31%	97.96%		
362	2008	134,366.99	0.00	33,241.66	(33,241.66)	-24.74%	-18.38%	-25.48%	112.07%	137.47%	99.45%	99.18%	97.09%	89.90%	
362	2009	458,540.11	0.00	36,935.58	(36,935.58)	-8.06%	-11.84%	-12.39%	-18.03%	69.59%	97.47%	78.27%	78.08%	76.74%	71.96%
362	2010	273,221.06	0.00	23,499.30	(23,499.30)	-8.60%	-8.26%	-10.82%	-11.42%	-16.12%	55.98%	82.55%	69.14%	68.99%	67.91%
362	2011	526,380.92	38,559.99	308,300.22	(269,740.23)	-51.24%	-36.67%	-26.24%	-26.10%	-24.60%	-25.99%	29.05%	54.01%	48.87%	48.77%
362	2012	259,311.25	0.00	47,643.68	(47,643.68)	-18.37%	-40.40%	-32.19%	-24.90%	-24.89%	-23.73%	-25.06%	23.83%	47.13%	43.72%
362	2013	213,670.88	0.00	2,974.65	(2,974.65)	-1.39%	-10.70%	-32.06%	-27.02%	-22.00%	-21.41%	-22.91%	-22.91%	-21.73%	43.60%
362	2014	1,437,760.59	710.04	147,168.77	(146,458.73)	-10.19%	-9.05%	-10.31%	-19.15%	-18.09%	-16.64%	-16.97%	-16.80%	-18.07%	10.28%
362	2015	544,124.06	612.50	30,139.09	(29,526.59)	-5.43%	-8.88%	-9.23%	-8.15%	-16.65%	-15.97%	-15.34%	-15.27%	-16.48%	-16.48%
362	2016	910,496.57	11,111.89	139,828.27	(128,716.38)	-14.14%	-10.88%	-10.53%	-9.91%	-10.56%	-16.06%	-15.57%	-14.83%	-15.11%	-15.06%
362	2017	860,819.16	6,788.22	170,845.13	(164,056.91)	-19.06%	-16.53%	-13.92%	-12.49%	-11.89%	-12.29%	-16.60%	-16.17%	-15.49%	-15.71%
362	2018	2,100,353.95	17,623.64	374,173.95	(356,550.31)	-16.98%	-17.58%	-16.77%	-15.37%	-14.10%	-13.65%	-13.85%	-16.72%	-16.41%	-15.90%
362	2019	1,066,494.34	30,376.17	1,432,656.55	(1,402,280.38)	-131.49%	-55.54%	-47.74%	-41.55%	-37.96%	-32.19%	-31.27%	-30.82%	-32.17%	-31.39%
364	2000	209,027.35	67,527.66	373,174.22	(305,646.56)	-146.22%									
364	2001	134,114.74	39,102.95	372,393.43	(333,290.48)	-248.51%	-186.20%								
364	2002	137,031.18	217,287.49	529,608.67	(312,321.18)	-227.92%	-238.10%	-198.11%							
364	2003	187,470.56	56,452.57	462,608.37	(406,155.80)	-216.65%	-221.41%	-229.33%	-203.31%						
364	2004	319,038.11	281,466.86	722,570.59	(441,103.73)	-138.26%	-167.27%	-180.19%	-191.97%	-182.28%					
364	2005	279,494.24	727,445.82	537,941.46	189,504.36	67.80%	-42.04%	-83.68%	-105.10%	-123.29%	-127.08%				
364	2006	262,229.66	174,501.45	603,143.97	(428,642.52)	-163.46%	-44.14%	-79.03%	-103.64%	-118.01%	-133.32%				
364	2007	275,511.14	301,726.56	1,316,255.13	(1,014,528.57)	-368.24%	-268.38%	-153.40%	-149.15%	-158.71%	-165.20%	-172.21%	-169.20%		
364	2008	301,514.37	123,460.94	563,055.89	(439,594.95)	-145.80%	-252.00%	-224.34%	-151.35%	-148.45%	-156.31%	-161.88%	-168.01%	-165.85%	
364	2009	442,184.77	272,004.48	1,409,917.77	(1,137,913.29)	-227.34%	-212.12%	-254.32%	-235.73%	-181.38%	-174.06%	-177.92%	-181.03%	-184.90%	-181.73%
364	2010	222,175.02	408,018.15	916,713.51	(508,695.36)	-258.96%	-247.85%	-215.99%	-249.78%	-234.73%	-187.31%	-179.86%	-182.87%	-185.42%	-188.72%
364	2011	596,028.50	709,324.26	1,557,434.78	(848,110.52)	-142.29%	-165.83%	-197.93%	-187.87%	-214.91%	-208.49%	-176.03%	-171.56%	-174.49%	-176.91%
364	2012	198,714.71	71,173.37	1,354,622.90	(1,283,449.53)	-645.88%	-268.21%	-259.63%	-288.94%	-239.56%	-246.30%	-212.25%	-204.86%	-204.86%	
364	2013	371,410.78	40,816.14	758,254.92	(717,438.78)	-193.17%	-350.96%	-244.31%	-241.85%	-245.59%	-231.48%	-247.13%	-238.91%	-209.84%	-202.86%
364	2014	508,893.78	278,509.87	3,947,028.73	(3,668,518.86)	-720.88%	-498.23%	-525.42%	-389.09%	-370.34%	-348.98%	-325.78%	-329.79%	-326.05%	
364	2015	433,950.71	134,885.49	2,878,046.46	(2,743,160.97)	-632.14%	-680.04%	-542.45%	-556.03%	-439.10%	-419.08%	-393.29%	-369.02%	-368.96%	-354.04%
364	2016	429,757.76	106,452.42	3,218,029.74	(3,111,577.32)	-724.03%	-677.86%	-693.81%	-587.19%	-593.19%	-487.34%	-466.54%	-437.66%	-412.55%	-409.32%
364	2017	506,943.39	14,138.02	2,880,911.44	(2,866,773.42)	-565.50%	-638.23%	-636.30%	-659.20%	-582.31%	-587.46%	-481.90%	-455.13%	-431.88%	
364	2018	358,835.18	76,095.27	2,584,317.77	(2,508,222.50)	-698.99%	-620.83%	-655.06%	-649.31%	-665.58%	-598.35%	-601.71%	-521.28%	-503.37%	-476.64%
364	2019	415,635.42	45,893.52	3,210,117.43	(3,164,223.91)	-761.30%	-732.43%	-666.39%	-680.87%	-671.01%	-680.57%	-620.74%	-622.29%	-547.40%	-529.89%
365	2000	138,914.50	61,554.21	305,426.13	(243,871.92)	-175.56%									
365	2001	80,642.54	25,442.61	193,593.32	(168,150.71)	-208.51%	-187.66%								
365	2002	78,550.34	27,346.14	297,376.53	(270,030.39)	-343.77%	-275.25%	-228.79%							
365	2003	188,477.65	122,878.59	659,468.71	(536,590.12)	-284.70%	-302.07%	-280.37%	-250.45%						
365	2004	334,388.70	234,207.79	861,962.82	(627,755.03)	-187.73%	-222.69%	-187.73%	-238.50%	-238.50%	-224.90%				
365	2005	194,152.82	501,896.06	516,809.26	(14,913.20)	-7.68%	-121.59%	-164.47%	-182.17%	-184.59%	-183.36%				
365	2006	252,394.09	289,863.40	480,634.04	(190,770.64)	-75.58%	-46.06%	-106.72%	-141.33%	-146.22%	-161.90%				
365	2007	174,316.13	420,886.22	911,478.44	(490,592.22)	-281.44%	-159.68%	-112.15%	-138.61%	-162.68%	-174.32%	-176.43%			

EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
365	2008	799,736.86	237,877.27	1,066,387.49	(828,510.22)	-103.60%	-135.42%	-123.11%	-107.33%	-122.65%	-138.37%	-146.35%	-148.73%	-150.39%	
365	2009	438,926.70	589,253.30	777,495.87	(188,242.57)	-42.89%	-82.08%	-101.97%	-106.68%	-92.12%	-106.69%	-120.78%	-127.89%	-130.45%	-132.79%
365	2010	342,447.59	288,704.80	603,844.62	(315,139.82)	-92.03%	-64.42%	-84.24%	-103.82%	-100.27%	-92.11%	-104.71%	-117.16%	-123.51%	-125.89%
365	2011	265,483.83	551,824.70	1,012,836.55	(461,011.85)	-173.65%	-127.67%	-92.12%	-97.09%	-112.99%	-108.84%	-111.25%	-122.85%	-127.85%	
365	2012	164,303.34	195,120.30	444,261.05	(249,140.75)	-151.63%	-165.23%	-132.77%	-100.20%	-101.55%	-115.90%	-111.72%	-104.05%	-113.48%	-123.71%
365	2013	443,183.11	5,289.54	162,191.73	(156,902.19)	-35.40%	-66.84%	-99.32%	-97.27%	-82.84%	-99.80%	-102.33%	-99.98%	-94.16%	-103.33%
365	2014	578,298.56	95,066.42	1,228,027.35	(1,132,960.83)	-195.91%	-126.27%	-129.79%	-137.81%	-129.07%	-112.13%	-109.88%	-119.20%	-116.02%	-110.26%
365	2015	462,893.98	36,553.98	1,223,656.60	(1,187,102.62)	-256.45%	-222.83%	-166.87%	-165.35%	-166.50%	-155.20%	-136.91%	-129.29%	-136.52%	-132.60%
365	2016	567,013.45	61,397.02	1,036,214.69	(974,817.67)	-171.92%	-209.91%	-204.88%	-168.27%	-167.03%	-167.74%	-158.56%	-143.00%	-141.26%	
365	2017	552,617.63	23,601.06	647,199.66	(623,598.60)	-112.84%	-142.76%	-176.02%	-181.34%	-156.50%	-156.22%	-157.74%	-151.08%	-138.63%	-132.56%
365	2018	364,561.56	8,996.06	376,848.20	(367,852.14)	-100.90%	-108.10%	-132.48%	-161.95%	-169.73%	-149.68%	-151.64%	-146.19%	-135.34%	
365	2019	449,351.11	9,349.52	740,960.23	(731,610.71)	-162.81%	-135.08%	-126.09%	-139.53%	-162.11%	-168.69%	-151.40%	-151.41%	-152.95%	-147.97%
366	2000	15,279.59	702.95	4,603.85	(3,900.90)	-25.53%									
366	2001	11,109.98	3,485.67	5,335.23	(1,849.56)	-16.65%	-21.79%								
366	2002	13,572.57	1,826.12	10,569.91	(8,743.79)	-64.42%	-42.92%	-36.27%							
366	2003	15,514.31	277.88	9,279.61	(9,001.73)	-58.02%		-48.75%	-42.35%						
366	2004	9,289.99	903.64	11,290.07	(10,386.43)	-111.80%	-78.16%	-73.30%	-60.58%	-52.31%					
366	2005	35,398.42	26,405.92	16,474.54	9,931.38	28.06%	-1.02%	-15.71%	-24.67%	-23.62%	-23.91%				
366	2006	19,699.07	13,705.09	12,139.56	1,565.53	7.95%	20.87%	1.72%	-9.88%	-17.80%	-17.67%	-18.68%			
366	2007	2,621.98	3,115.49	2,356.54	758.95	28.95%	10.41%	21.23%	2.79%	-8.64%	-16.53%	-17.66%			
366	2008	195,418.44	179,247.10	16,301.87	162,945.23	83.38%	82.66%	75.90%	69.21%	62.80%	56.06%	50.45%	47.99%	44.45%	
366	2009	53,175.69	12,518.17	13,715.83	(1,197.66)	-2.25%	65.06%	64.69%	60.56%	56.81%	51.84%	46.69%	42.32%	40.48%	37.76%
366	2010	22,897.76	35,165.63	16,006.55	19,159.08	83.67%	23.61%	66.63%	66.27%	62.36%	58.67%	49.09%	43.23%	40.48%	43.09%
366	2011	11,061.57	14,105.32	9,552.62	4,552.70	41.16%	69.82%	25.84%	65.64%	65.30%	61.59%	58.10%	53.59%	48.85%	44.79%
366	2012	15,475.16	9,453.27	29,109.54	(19,656.27)	-127.02%	-56.92%	8.20%	2.79%	55.63%	52.48%	50.05%	45.93%	41.69%	41.69%
366	2013	30,497.55	126.26	3,076.56	(2,950.30)	-9.67%	-49.17%	-31.65%	1.38%	-0.07%	49.57%	47.08%	45.34%	41.65%	
366	2014	52,758.30	1,986.10	58,283.07	(56,296.97)	-106.71%	-71.16%	-79.92%	-67.72%	-41.59%	-30.34%	27.95%	26.98%	27.06%	
366	2015	42,851.82	4,119.51	61,832.69	(57,713.18)	-134.68%	-119.24%	-92.75%	-96.49%	-86.52%	-64.32%	-49.89%	11.52%	11.62%	11.46%
366	2016	50,547.84	3,811.20	50,547.84	(46,736.64)	-92.46%	-111.83%	-109.98%	-92.66%	-88.00%	-70.61%	-57.59%	0.44%	0.60%	
366	2017	134,939.07	2,612.64	87,686.33	(85,073.69)	-63.05%	-71.06%	-83.00%	-87.45%	-79.84%	-82.07%	-78.04%	-67.78%	-59.37%	-13.61%
366	2018	107,022.94	1,069.24	81,074.02	(80,004.78)	-74.75%	-68.22%	-72.41%	-80.37%	-83.95%	-78.54%	-80.27%	-67.53%	-62.53%	
366	2019	118,676.54	2,086.60	133,698.50	(131,611.90)	-110.90%	-93.76%	-82.27%	-83.52%	-88.35%	-90.26%	-85.69%	-86.84%	-84.33%	-77.78%
367	2000	276,072.93	7,302.16	33,879.66	(26,577.50)	-9.63%									
367	2001	136,629.96	3,904.13	17,206.27	(13,302.14)	-9.74%	-9.66%								
367	2002	119,384.55	8,784.52	33,187.80	(24,403.28)	-20.44%	-14.73%	-12.08%							
367	2003	130,508.16	15,018.04	36,407.47	(21,389.43)	-16.39%	-18.32%	-15.29%	-12.93%						
367	2004	172,564.81	6,928.62	31,836.95	(24,908.33)	-14.43%	-15.28%	-16.74%	-15.03%	-13.24%					
367	2005	238,876.17	65,570.18	36,341.79	29,228.39	12.24%	1.05%	-3.15%	-6.27%	-6.86%	-7.57%				
367	2006	271,422.14	30,133.19	73,216.15	(43,082.96)	-15.87%	-2.71%	-5.68%	-7.40%	-9.07%	-9.15%	-9.25%			
367	2007	129,639.44	17,902.24	32,148.38	(14,246.14)	-10.99%	-14.29%	-4.39%	-6.52%	-7.89%	-9.35%	-9.40%			
367	2008	488,654.28	389,358.14	29,472.08	359,886.06	73.65%	55.90%	34.01%	29.40%	23.58%	19.94%	16.83%	14.68%	11.26%	
367	2009	371,502.61	71,014.38	51,655.01	19,359.37	5.21%	44.09%	36.88%	25.52%	23.41%	19.50%	16.91%	14.59%	12.97%	10.30%
367	2010	17,996.69	80,964.79	33,019.43	47,945.36	66.59%	15.18%	45.83%	38.89%	27.74%	25.39%	21.45%	18.81%	16.46%	14.78%
367	2011	37,642.56	0.00	13,915.00	(13,915.00)	-36.97%	31.04%	11.10%	42.61%	36.29%	25.97%	23.93%	20.21%	17.72%	15.47%
367	2012	74,881.49	17,864.36	55,280.01	(37,415.65)	-49.97%	-45.62%	-1.83%	2.87%	35.98%	30.79%	22.03%	20.64%	17.38%	15.17%
367	2013	91,310.96	328.09	4,996.72	(4,668.63)	-5.11%	-25.32%	-27.47%	-2.92%	1.75%	32.68%	28.20%	20.42%	19.32%	16.33%
367	2014	267,460.28	6,834.77	205,307.53	(198,472.76)	-74.21%	-56.62%	-55.47%	-53.99%	-38.01%	-20.46%	12.31%	10.34%	6.39%	7.08%
367	2015	220,679.12	14,250.67	90,879.21	(76,628.54)	-34.72%	-48.28%	-48.47%	-48.28%	-47.85%	-37.06%	-23.23%	5.92%	4.67%	1.91%
367	2016	200,758.97	5,804.69	104,970.51	(99,165.82)	-49.40%	-41.71%	-54.33%	-48.57%	-48.69%	-48.20%	-39.63%	-27.16%	-0.17%	-0.89%
367	2017	259,120.77	4,809.69	87,392.99	(82,583.30)	-31.87%	-39.52%	-37.97%	-44.41%	-44.78%	-44.52%	-37.99%	-27.93%	-4.11%	
367	2018	90,361.83	318.68	42,917.21	(42,598.53)	-47.14%	-35.82%	-40.77%	-39.04%	-48.10%	-44.62%	-44.96%	-44.71%	-38.62%	-28.96%
367	2019	196,290.06	71.71	52,057.91	(51,986.20)	-26.48%	-33.00%	-32.46%	-37.02%	-36.49%	-44.66%	-41.94%	-42.37%	-42.23%	-37.04%
368	2000	4,860.39	597.62	124,176.09	(123,578.47)	-2542.56%									
368	2001	916,810.32	2,813.66	(14,128.38)	16,942.04	1.85%	-11.57%								
368	2002	3,978.83	5,828.21	73,649.35	(67,821.14)	-1704.55%	-5.53%	-18.85%							
368	2003	16,475.44	726.76	90,053.47	(89,326.71)	-542.18%	-768.29%	-14.96%	-28.00%						
368	2004	12,906.69	14,759.15	23,358.79	(8,599.64)	-66.63%	-333.29%	-496.83%	-15.66%	-28.52%					
368	2005	1,267,974.87	46,513.39	29,528.64	16,984.75	1.34%	0.65%	-6.24%	-11.43%	-5.94%	-11.49%				
368	2006	31,734.26	2,359.60	(88,487.64)	90,847.24	286.27%	8.30%	7.56%	0.75%	-4.34%	-1.82%	-7.30%			
368	2007	214,742.59	11,355.08	117,750.46	(106,395.38)	-49.55%	-6.31%	0.09%	-0.47%	-6.25%	-10.62%	-5.98%	-10.97%		
368	2008	1,303,777.10	176,060.25	(211,588.04)	387,648.29	29.73%	18.52%	24.00%	13.81%	13.44%	10.22%	7.83%	6.38%	3.09%	
368	2009	920,322.12	62,806.46	95,626.99	(32,820.53)	-3.57%	15.95%	10.19%	13.73%	9.53%	10.22%	6.86%	5.05%	4.42%	1.79%
368	2010	754,299.82	271,216.17	20,752.86	250,463.31	33.20%	13.00%	20.32%	15.62%	18.29%	13.50%	13.27%	11.25%	9.74%	8.41%
368	2011	1,876,153.31	487,709.99	115,251.84	372,458.15	19.85%	16.62%	16.62%	20.14%	17.19%	18.86%	15.37%	15.21%	13.77%	12.71%
368	2012	19,500.81	3,632.81	22,948.36	(19,315.55)	-99.05%	18.63%	22.78%	15.99%	19.66%	16.74%	18.41%	15.02%	14.86%	13.43%

EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
368	2013	39,294.52	574.04	37,184.24	(36,610.20)	-93.17%	-95.12%	16.36%	21.08%	14.80%	18.76%	15.90%	17.56%	14.36%	14.20%
368	2014	2,503,164.86	12,295.44	231,693.75	(219,398.31)	-8.76%	-10.07%	-10.75%	2.19%	6.69%	5.15%	9.47%	7.81%	8.96%	7.88%
368	2015	650,809.58	689,314.94	833,858.47	(144,543.53)	-22.21%	-11.54%	-12.54%	-13.07%	-0.93%	3.48%	2.52%	6.92%	5.45%	6.52%
368	2016	794,271.25	84,120.16	244,713.38	(160,593.22)	-20.22%	-21.12%	-13.29%	-14.07%	-14.49%	-3.54%	0.64%	0.13%	4.48%	3.20%
368	2017	1,020,770.08	69,920.26	291,687.57	(221,767.31)	-21.73%	-21.07%	-21.37%	-15.02%	-15.63%	-15.96%	-6.22%	-2.34%	-2.47%	1.78%
368	2018	677,261.60	123,584.35	240,135.28	(116,550.93)	-17.21%	-19.92%	-20.02%	-20.47%	-15.28%	-16.10%	-7.21%	-5.82%	-3.55%	-3.55%
368	2019	761,032.22	68,991.46	246,884.46	(177,893.00)	-23.38%	-20.47%	-20.99%	-20.80%	-21.04%	-16.24%	-16.71%	-16.96%	-8.68%	-5.21%
369	2000	18,419.84	2,903.26	67,355.31	(64,452.05)	-349.91%									
369	2001	20,449.40	3,832.24	92,938.14	(89,105.90)	-435.74%	-395.06%								
369	2002	26,024.07	4,716.60	179,827.46	(175,110.86)	-672.88%	-568.53%	-506.48%							
369	2003	20,761.45	3,927.94	151,981.33	(148,053.39)	-713.12%	-690.74%	-613.18%	-556.56%						
369	2004	21,796.44	3,939.82	143,673.20	(139,733.38)	-641.08%	-676.22%	-674.96%	-620.01%	-573.71%					
369	2005	15,197.10	5,621.79	109,754.90	(104,133.11)	-685.22%	-659.21%	-678.59%	-676.82%	-629.52%	-587.52%				
369	2006	28,198.29	8,062.18	122,129.65	(114,067.47)	-404.52%	-502.82%	-549.05%	-588.68%	-608.25%	-581.61%	-553.31%			
369	2007	50,038.17	6,155.90	233,200.04	(227,044.14)	-453.74%	-436.00%	-476.54%	-507.66%	-539.03%	-560.53%	-546.54%	-528.51%		
369	2008	96,376.89	59,049.38	84,620.07	(25,570.69)	-26.53%	-172.53%	-210.00%	-248.05%	-288.53%	-326.47%	-361.35%	-366.81%	-365.76%	
369	2009	104,199.23	55,158.82	255,100.75	(199,941.93)	-191.88%	-112.43%	-180.58%	-203.23%	-228.14%	-256.64%	-284.80%	-256.64%	-207.99%	-320.63%
369	2010	21,647.34	5,056.25	178,386.44	(173,330.19)	-800.70%	-296.61%	-179.48%	-229.88%	-246.27%	-267.41%	-291.54%	-315.98%	-340.15%	-344.98%
369	2011	410,239.73	11,931.43	478,358.31	(466,426.88)	-113.70%	-148.13%	-156.64%	-136.81%	-160.05%	-169.75%	-180.54%	-193.96%	-207.99%	-223.22%
369	2012	59,672.08	25,120.19	143,147.02	(118,026.83)	-197.79%	-124.38%	-154.16%	-160.76%	-142.07%	-163.08%	-171.92%	-181.85%	-194.25%	-207.25%
369	2013	1,316.17	0.00	0.00	0.00	0.00%	-193.52%	-124.03%	-153.75%	-160.40%	-141.80%	-162.79%	-171.62%	-181.54%	-193.93%
369	2014	39,569.46	33,171.84	156,866.19	(123,694.35)	-312.60%	-302.54%	-240.38%	-138.64%	-165.55%	-169.86%	-151.02%	-170.36%	-178.50%	-187.82%
369	2015	22,052.52	9,613.45	218,851.24	(209,237.79)	-948.82%	-540.28%	-528.98%	-367.80%	-172.17%	-196.70%	-195.94%	-174.32%	-191.68%	-198.89%
369	2016	17,847.01	7,348.38	202,330.06	(194,981.68)	-1092.52%	-1013.09%	-664.30%	-653.48%	-459.88%	-201.99%	-224.64%	-219.59%	-195.52%	-211.22%
369	2017	21,328.50	915.66	285,632.24	(284,716.58)	-1334.91%	-1224.49%	-1125.20%	-806.20%	-795.81%	-575.24%	-244.23%	-264.53%	-253.68%	-226.12%
369	2018	20,926.44	1,596.36	200,433.35	(198,836.99)	-950.17%	-1144.37%	-1128.97%	-1080.61%	-830.95%	-822.06%	-618.18%	-269.15%	-287.87%	-273.96%
369	2019	14,808.93	598.56	238,731.20	(238,132.64)	-1608.03%	-1222.79%	-1264.70%	-1223.68%	-1161.17%	-915.24%	-906.50%	-692.40%	-301.77%	-318.93%
370	2000	343.26	0.00	9,686.82	(9,686.82)	-2822.01%									
370	2001	249,202.71	0.00	1,602.19	(1,602.19)	-0.64%	-4.52%								
370	2002	0.03	0.00	7,368.40	(7,368.40)	-24561333.33%	-3.60%	-7.48%							
370	2003	167.45	0.00	13,625.40	(13,625.40)	-8137.00%	-12535.11%	-9.06%	-12.93%						
370	2004	684.16	77.16	3,184.09	(3,106.93)	-454.12%	-1964.79%	-2829.92%	-10.28%	-14.13%					
370	2005	804,352.45	327.40	9,174.73	(8,847.33)	-1.10%	-1.48%	-3.18%	-4.09%	-3.28%	-4.19%				
370	2006	0.03	0.00	6,765.77	(6,765.77)	-22552566.67%	-1.94%	-2.33%	-4.02%	-4.93%	-4.84%				
370	2007	0.02	0.00	1,619.84	(1,619.84)	-8099200.00%	-16771220.00%	-2.14%	-2.53%	-4.22%	-5.13%	-4.07%	-4.99%		
370	2008	0.06	190.21	10,358.86	(10,168.65)	-16947750.00%	-14735612.50%	-16867509.09%	-3.41%	-3.79%	-5.48%	-6.40%	-5.04%	-5.95%	
370	2009	1,038,064.74	(364.00)	11,564.05	(11,928.05)	-1.15%	-2.13%	-2.28%	-2.94%	-2.30%	-2.30%	-3.04%	-3.44%	-3.11%	-3.57%
370	2010	0.01	368.58	242.85	125.73	1257300.00%	-1.14%	-1.14%	-2.27%	-2.92%	-2.13%	-2.30%	-3.03%	-3.43%	-3.10%
370	2011	784,617.84	(326.42)	11,842.64	(12,169.06)	-1.55%	-1.53%	-1.32%	-1.87%	-1.96%	-2.33%	-1.96%	-2.07%	-2.59%	-2.87%
370	2012	20,906.78	0.00	5,529.08	(5,529.08)	-26.45%	-2.20%	-2.18%	-1.60%	-2.15%	-2.24%	-2.61%	-2.15%	-2.27%	-2.78%
370	2013	243.34	0.00	2,609.55	(2,609.55)	-1072.39%	-2.52%	-38.48%	-2.50%	-1.74%	-2.29%	-2.38%	-2.25%	-2.25%	-2.36%
370	2014	0.00	1.80	0.00	1.80	NA	-1071.65%	-38.47%	-2.52%	-2.50%	-1.74%	-2.29%	-2.38%	-2.75%	-2.25%
370	2015	21,899.50	820.90	6,611.12	(5,790.22)	-26.44%	-26.43%	-37.93%	-32.35%	-3.15%	-3.14%	-2.03%	-2.58%	-2.66%	-3.03%
370	2016	2,843.12	2.09	4,104.34	(4,102.25)	-144.29%	-39.98%	-39.97%	-50.03%	-39.29%	-3.64%	-3.62%	-2.25%	-2.79%	-2.88%
370	2017	1,250,383.02	2,230.13	533,238.69	(531,008.56)	-42.47%	-42.70%	-42.42%	-42.42%	-42.62%	-42.36%	-26.97%	-26.96%	-18.37%	-18.70%
370	2018	101,448.91	2,253.46	45,453.29	(43,199.83)	-42.58%	-42.48%	-42.69%	-42.43%	-42.43%	-42.61%	-42.37%	-27.70%	-27.69%	-19.13%
370	2019	831,157.49	1,684.62	542,988.48	(541,303.86)	-65.13%	-62.67%	-51.10%	-51.22%	-50.98%	-50.98%	-51.09%	-50.86%	-38.02%	-38.02%
371	2000	204,117.76	2,878.97	96,846.92	(93,967.95)	-46.04%									
371	2001	85,163.33	4,110.65	41,875.19	(37,764.54)	-44.34%	-45.54%								
371	2002	70,140.78	3,360.17	54,288.96	(50,928.79)	-72.61%	-57.11%	-50.82%							
371	2003	62,504.73	9,551.04	51,640.68	(42,089.64)	-67.34%	-70.13%	-60.04%	-53.27%						
371	2004	164,440.07	7,117.90	83,024.49	(75,906.59)	-46.16%	-51.99%	-56.86%	-54.07%	-51.27%					
371	2005	225,621.26	99,302.33	52,244.33	47,058.00	20.86%	-7.40%	-15.39%	-21.51%	-27.48%	-29.58%				
371	2006	77,897.23	5,389.21	48,579.68	(43,190.47)	-55.45%	1.27%	-15.39%	-21.51%	-27.48%	-29.58%	-33.35%			
371	2007	51,585.93	10,337.26	84,591.11	(74,253.85)	-143.94%	-90.70%	-19.82%	-28.16%	-32.37%	-36.69%	-39.41%			
371	2008	119,687.17	45,570.86	49,981.32	(4,410.46)	-3.68%	-45.93%	-48.90%	-15.75%	-23.58%	-27.47%	-31.58%	-32.84%	-35.38%	
371	2009	187,725.66	25,210.00	129,687.68	(104,477.68)	-55.65%	-35.42%	-51.01%	-51.80%	-27.06%	-33.42%	-36.29%	-33.42%	-38.43%	
371	2010	226,766.42	15,381.56	84,516.18	(69,134.62)	-30.49%	-41.89%	-33.33%	-43.07%	-44.52%	-27.93%	-30.78%	-32.83%	-35.18%	-35.79%
371	2011	331,034.26	55,777.73	83,014.00	(27,236.27)	-8.23%	-17.28%	-26.94%	-23.72%	-30.49%	-32.44%	-22.59%	-25.39%	-29.30%	
371	2012	146,636.70	9,154.34	87,153.61	(77,999.27)	-53.19%	-22.03%	-24.75%	-31.26%	-27.99%	-33.62%	-35.11%	-25.87%	-28.05%	-29.59%
371	2013	220,760.95	50.73	30,197.64	(30,146.91)	-13.66%	-29.44%	-19.38%	-22.11%	-27.76%	-25.43%	-30.19%	-31.63%	-26.24%	
371	2014	769,706.90	9,437.77	289,605.30	(280,167.53)	-36.40%	-31.33%	-34.15%	-28.30%	-28.60%	-31.29%	-29.64%	-32.51%	-33.35%	-28.16%
371	2015	275,436.58	2,083.28	158,380.32	(156,297.04)	-56.75%	-41.76%	-36.86%	-38.56%	-32.80%	-32.53%	-34.54%	-32.92%	-36.03%	
371	2016	354,200.49	988.80	134,006.47	(133,017.67)	-37.55%	-45.95%	-40.70%	-37.01%	-38.35%	-33.60%	-33.30%	-34.97%	-33.54%	-35.67%
371	2017	281,614.92	1,531.61	131,774.46	(130,242.85)	-46.25%	-41.41%	-46.04%	-41.63%	-38.38%	-39.44%	-35.10%	-34.70%	-36.10%	-34.77%
371	2018	183,093.68	1,197.17	144,363.51	(143,166.34)	-78.19%	-58.83%	-49.63%	-51.42%	-45.22%	-41.88%	-42.62%	-38.18%	-37.55%	-38.69%

EMPIRE DISTRICT ELECTRIC COMPANY  
DATA THROUGH 2019 AS ADJUSTED  
RETIREMENTS REMOVAL COST AND NET SALVAGE ANALYSIS

FERC Account	Activity Year	Retirements	Salvage	Removal Cost	Net Salvage	Net Salv. %	2-yr Net Salv. %	3-yr Net Salv. %	4-yr Net Salv. %	5-yr Net Salv. %	6-yr Net Salv. %	7-yr Net Salv. %	8-yr Net Salv. %	9-yr Net Salv. %	10-yr Net Salv. %
371	2019	223,446.91	358.65	143,973.76	(143,615.11)	-64.27%	-70.54%	-60.60%	-52.77%	-53.60%	-47.26%	-44.04%	-44.59%	-40.27%	-39.53%
373	2000	52,774.64	21,114.61	41,955.47	(20,840.86)	-39.49%									
373	2001	29,832.26	3,075.12	27,849.22	(24,774.10)	-83.04%	-55.22%								
373	2002	62,860.48	14,529.70	46,431.94	(31,902.24)	-50.75%	-61.14%	-53.29%							
373	2003	37,004.95	13,328.23	28,873.26	(15,545.03)	-42.01%	-47.51%	-55.68%	-51.00%						
373	2004	100,924.67	9,343.48	60,968.71	(51,625.23)	-51.15%	-48.70%	-49.34%	-53.70%	-51.05%					
373	2005	114,590.44	10,625.47	42,550.03	(31,924.56)	-27.86%	-38.77%	-39.24%	-41.54%	-45.12%	-44.38%				
373	2006	21,423.74	12,700.58	34,770.34	(22,069.76)	-103.02%	-39.70%	-44.58%	-44.23%	-45.45%	-48.51%	-47.37%			
373	2007	53,447.37	8,653.20	37,970.58	(29,317.38)	-64.85%	-68.63%	-43.97%	-46.47%	-45.96%	-46.74%	-49.31%	-48.22%		
373	2008	127,042.25	6,594.10	92,925.22	(86,331.12)	-67.95%	-64.07%	-68.21%	-53.60%	-53.01%	-52.11%	-51.95%	-51.42%	-52.70%	
373	2009	188,109.97	10,666.64	104,652.62	(93,985.98)	-49.96%	-57.22%	-56.87%	-59.41%	-52.24%	-51.48%	-51.48%	-51.42%	-52.70%	-51.82%
373	2010	215,926.48	13,782.38	194,647.70	(180,865.32)	-83.76%	-68.03%	-68.01%	-66.81%	-68.09%	-61.69%	-60.39%	-59.60%	-59.00%	-59.75%
373	2011	644,921.59	84,396.81	186,365.75	(101,968.94)	-15.81%	-32.86%	-35.92%	-39.38%	-40.06%	-41.13%	-40.02%	-41.22%	-40.82%	-41.22%
373	2012	174,531.70	7,400.31	119,856.88	(112,456.57)	-64.43%	-26.17%	-38.18%	-39.99%	-42.62%	-43.09%	-43.99%	-42.79%	-43.30%	-43.27%
373	2013	277,700.10	658.82	94,620.03	(93,961.21)	-33.84%	-45.64%	-28.11%	-37.26%	-38.85%	-41.12%	-42.33%	-42.33%	-41.93%	-41.93%
373	2014	406,946.34	23,105.54	492,317.87	(469,212.33)	-115.30%	-82.26%	-78.64%	-51.70%	-55.72%	-55.16%	-55.95%	-55.93%	-56.40%	-54.93%
373	2015	286,168.50	13,717.39	243,667.05	(229,949.66)	-80.35%	-100.87%	-81.70%	-79.07%	-56.28%	-59.24%	-58.44%	-58.96%	-58.87%	-59.26%
373	2016	218,746.40	3,651.33	167,185.48	(163,534.15)	-74.76%	-77.93%	-94.61%	-80.42%	-78.38%	-58.29%	-60.76%	-59.92%	-60.32%	-60.21%
373	2017	391,326.92	1,386.77	302,919.76	(301,532.99)	-77.05%	-76.23%	-77.55%	-89.34%	-79.59%	-78.08%	-61.35%	-63.20%	-62.31%	-62.56%
373	2018	287,481.64	9,479.04	276,650.63	(267,171.59)	-92.94%	-83.78%	-81.58%	-81.28%	-89.99%	-81.64%	-80.17%	-64.73%	-66.14%	-65.16%
373	2019	389,882.10	425.37	251,114.84	(250,689.47)	-64.30%	-76.45%	-76.67%	-76.35%	-77.08%	-84.93%	-78.65%	-77.63%	-64.67%	-65.93%
375	2015	0.00	0.00	0.00	0.00	NA									
375	2016	0.00	0.00	0.00	0.00	NA	NA								
375	2017	0.00	0.00	0.00	0.00	NA	NA	NA							
375	2018	0.00	0.00	0.00	0.00	NA	NA	NA	NA						
375	2019	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA					
390	2000	0.00	0.00	0.00	0.00	NA									
390	2001	0.00	0.00	0.00	0.00	NA	NA								
390	2002	270,152.38	0.00	(119,022.26)	119,022.26	44.06%	44.06%	44.06%							
390	2003	78,261.36	0.00	(47,426.90)	47,426.90	60.60%	47.77%	47.77%	47.77%						
390	2004	0.00	0.00	0.00	0.00	NA	60.60%	47.77%							
390	2005	159,052.20	0.00	(55,286.70)	55,286.70	34.76%	34.76%	43.28%	43.69%	43.69%	43.69%				
390	2006	81,658.18	0.00	2,233.63	(2,233.63)	-2.74%	22.04%	22.04%	31.50%	37.26%	37.26%	37.26%			
390	2007	0.00	0.00	0.00	0.00	NA	-2.74%	22.04%	22.04%	31.50%	37.26%	37.26%	37.26%		
390	2008	0.00	0.00	0.00	0.00	NA	NA	-2.74%	22.04%	22.04%	31.50%	37.26%	37.26%	37.26%	
390	2009	90,056.22	0.00	0.00	0.00	0.00%	0.00%	0.00%	-1.30%	16.04%	16.04%	16.04%	32.32%	32.32%	32.32%
390	2010	5,290.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	-1.26%	15.79%	15.79%	24.25%	32.07%	32.07%
390	2011	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.79%	24.25%	32.07%
390	2012	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	-1.26%	15.79%	24.25%	32.07%
390	2013	0.00	0.00	0.00	0.00	NA	NA	NA	0.00%	0.00%	0.00%	-1.26%	15.79%	24.25%	32.07%
390	2014	906,310.06	0.00	44,026.75	(44,026.75)	-4.86%	-4.86%	-4.86%	-4.86%	-4.83%	-4.40%	-4.40%	-4.40%	-4.27%	0.73%
390	2015	253,294.69	225.00	1,547.15	(1,322.15)	-0.52%	-3.91%	-3.91%	-3.91%	-3.89%	-3.61%	-3.61%	-3.61%	-3.61%	-3.56%
390	2016	28,621.12	0.00	0.00	0.00	0.00%	-0.47%	-3.82%	-3.82%	-3.82%	-3.82%	-3.80%	-3.53%	-3.53%	-3.53%
390	2017	22,762.89	1.06	36,212.49	(36,211.43)	-159.08%	-70.47%	-12.32%	-6.74%	-6.74%	-6.74%	-6.71%	-6.71%	-6.24%	-6.24%
390	2018	1,448.79	0.00	0.00	0.00	0.00%	-149.56%	-68.54%	-12.26%	-6.73%	-6.73%	-6.73%	-6.73%	-6.70%	-6.24%
390	2019	0.00	0.00	0.00	0.00	NA	0.00%	-149.56%	-68.54%	-12.26%	-6.73%	-6.73%	-6.73%	-6.73%	-6.70%
391	2000	383,657.01	764.46	(851.60)	1,616.06	0.42%									
391	2001	157,126.83	280.00	0.00	280.00	0.18%	0.35%								
391	2002	1,524,000.93	675.23	0.00	675.23	0.04%	0.06%	0.12%							
391	2003	7,478.71	0.00	0.00	0.00	0.00%	0.04%	0.06%	0.12%						
391	2004	5,239.11	(553.07)	(553.07)	0.00	0.00%	0.00%	0.04%	0.06%	0.12%					
391	2005	29,642.45	2,751.04	0.00	2,751.04	9.28%	6.49%	7.89%	0.22%	0.25%					
391	2006	8,390.19	5,000.00	0.00	5,000.00	59.59%	20.38%	17.91%	15.27%	0.54%	0.50%	0.49%			
391	2007	0.00	0.00	0.00	0.00	NA	59.59%	17.91%	15.27%	0.54%	0.50%	0.49%	0.49%		
391	2008	34,758.73	0.00	0.00	0.00	0.00%	0.00%	11.59%	10.65%	9.93%	9.06%	0.52%	0.49%	0.48%	
391	2009	50,859.76	0.00	0.00	0.00	0.00%	0.00%	5.32%	6.27%	6.01%	5.68%	0.51%	0.48%	0.47%	0.47%
391	2010	36,570.16	200.00	0.00	200.00	0.55%	0.23%	0.16%	0.16%	3.98%	4.96%	4.81%	4.60%	0.51%	0.48%
391	2011	1,533.25	0.00	0.00	0.00	0.00%	0.52%	0.22%	0.16%	3.94%	4.92%	4.76%	4.56%	0.51%	0.48%
391	2012	0.00	0.00	0.00	0.00	NA	0.00%	0.52%	0.22%	0.16%	3.94%	4.92%	4.76%	4.56%	0.48%
391	2013	7,732.00	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.44%	0.21%	0.15%	0.15%	3.72%	4.69%	4.55%
391	2014	1,380,579.20	2,000.00	0.00	2,000.00	0.14%	0.14%	0.14%	0.14%	0.15%	0.15%	0.15%	0.15%	0.47%	0.64%
391	2015	25,576.34	572.00	0.00	572.00	2.24%	0.18%	0.18%	0.18%	0.18%	0.19%	0.18%	0.18%	0.18%	0.50%
391	2016	18,805.28	0.00	0.00	0.00	0.00%	1.29%	0.18%	0.18%	0.18%	0.18%	0.19%	0.18%	0.18%	0.18%