



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. %
394	2001	0.00	0.00	0.00	0.00	NA	83170000.00%								
394	2002	177.65	0.00	0.00	0.00	0.00%		4681.41%							
394	2003	0.01	0.00	534.84	(534.84)	-5348400.00%		-301.05%	4380.12%						
394	2004	0.00	0.00	0.00	0.00	NA	-5348400.00%	-301.05%		4380.12%					
394	2005	0.00	0.00	0.00	0.00	NA		-301.05%		-301.05%	4380.12%				
394	2006	633.29	100.00	0.00	100.00	15.79%	15.79%	15.79%	-68.66%	-53.62%		971.95%			
394	2007	0.00	0.00	0.00	0.00	NA	15.79%	15.79%	15.79%	-68.66%	-53.62%	-53.62%	971.95%		
394	2008	0.00	0.00	0.00	0.00	NA		15.79%	15.79%	-68.66%	-53.62%	-53.62%		971.95%	
394	2009	2,303.89	1,200.00	0.00	1,200.00	52.09%	52.09%	52.09%	44.26%	44.26%	26.05%	24.56%	24.56%	24.56%	291.58%
394	2010	7,215.20	1,781.00	0.00	1,781.00	24.68%	31.32%	31.32%	31.32%	30.35%	30.35%	25.08%	24.65%	24.65%	
394	2011	5,471.38	0.00	0.00	0.00	0.00%	14.04%	19.89%	19.89%	19.72%	19.72%	19.72%	16.30%	16.11%	
394	2012	0.00	0.00	0.00	0.00	NA	0.00%	14.04%	19.89%	19.89%	19.72%	19.72%	19.72%	19.72%	16.30%
394	2013	0.00	0.00	0.00	0.00	NA		14.04%	19.89%	19.89%	19.72%	19.72%	19.72%	19.72%	16.30%
394	2014	62,420.70	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	2.37%	3.85%	3.85%	3.85%	3.95%	3.95%
394	2015	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	2.37%	3.85%	3.85%	3.85%	3.95%	3.95%
394	2016	40,011.95	11,964.01	0.00	11,964.01	29.90%	29.90%	11.68%	11.68%	11.68%	11.09%	11.94%	12.73%	12.73%	12.73%
394	2017	154,232.68	528.35	124.49	403.86	0.26%	6.37%	4.82%	4.82%	4.82%	4.72%	5.25%	5.65%	5.65%	
394	2018	16,131.99	27,100.00	0.00	27,100.00	167.99%	16.14%	18.76%	18.76%	14.47%	14.47%	14.47%	14.18%	14.45%	14.75%
394	2019	212,764.89	0.00	0.00	0.00	0.00%	11.84%	7.18%	9.33%	9.33%	8.13%	8.13%	8.13%	8.04%	8.28%
395	2000	0.00	0.00	0.00	0.00	NA									
395	2001	0.00	0.00	0.00	0.00	NA	NA								
395	2002	0.00	0.00	0.00	0.00	NA	NA	NA							
395	2003	0.01	0.00	(1,000.00)	1,000.00	10000000.00%	10000000.00%	10000000.00%	10000000.00%						
395	2004	0.00	0.00	0.00	0.00	NA	10000000.00%	10000000.00%	10000000.00%	10000000.00%					
395	2005	0.00	0.00	0.00	0.00	NA	NA	10000000.00%	10000000.00%		10000000.00%				
395	2006	0.00	0.00	0.00	0.00	NA	NA	NA	10000000.00%	10000000.00%	10000000.00%				
395	2007	0.00	0.00	0.00	0.00	NA	NA	NA	NA	10000000.00%	10000000.00%	10000000.00%	10000000.00%		
395	2008	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	10000000.00%	10000000.00%	10000000.00%	10000000.00%	
395	2009	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	10000000.00%	10000000.00%	10000000.00%	10000000.00%	10000000.00%
395	2010	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	10000000.00%	10000000.00%	10000000.00%	10000000.00%
395	2011	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	10000000.00%	10000000.00%	10000000.00%	10000000.00%
395	2012	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	10000000.00%	10000000.00%
395	2013	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	10000000.00%
395	2014	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
395	2015	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
395	2016	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
395	2017	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
395	2018	0.00	0.00	0.00	0.00	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
395	2019	20,369.67	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%
396	2000	271,102.27	22,113.00	0.00	22,113.00	8.16%									
396	2001	22,253.20	(1,110.00)	(1,110.00)	0.00	0.00%	7.54%								
396	2002	746,783.36	64,612.09	7,248.58	57,363.51	7.68%	7.46%	7.64%							
396	2003	475,395.42	12,402.28	0.00	12,402.28	2.61%	5.71%	5.61%	6.06%						
396	2004	0.05	94.51	(6,025.67)	6,120.18	12240360.00%	3.90%	6.21%		6.47%					
396	2005	532,471.12	5,356.75	3,094.77	2,261.98	0.42%	1.57%	2.06%	4.45%	4.40%	4.90%				
396	2006	318,260.86	0.00	(7,004.23)	7,004.23	2.20%	1.09%	1.81%	2.10%	4.11%	4.53%				
396	2007	197,647.61	8,074.00	0.00	8,074.00	4.09%	2.92%	1.65%	2.24%	2.35%	4.11%	4.07%	4.50%		
396	2008	428,572.27	18,000.00	0.00	18,000.00	4.20%	4.16%	3.50%	2.39%	2.81%	2.76%	4.12%	4.09%	4.46%	
396	2009	47,581.53	0.00	0.00	0.00	0.00%	3.78%	3.87%	3.33%	2.32%	2.72%	2.69%	4.05%	4.02%	4.39%
396	2010	469,466.62	19,728.00	3,200.00	16,528.00	3.52%	3.20%	3.65%	3.73%	3.39%	2.60%	2.91%	2.85%	3.97%	3.94%
396	2011	563,564.46	16,812.00	900.00	15,912.00	2.82%	3.14%	3.00%	3.34%	3.43%	3.24%	2.65%	2.89%	2.85%	3.80%
396	2012	0.00	0.00	0.00	0.00	NA	2.82%	3.14%	3.00%	3.34%	3.43%	3.24%	2.65%	2.89%	2.85%
396	2013	630,983.16	33,009.36	0.00	33,009.36	5.23%	5.23%	4.10%	3.93%	3.82%	3.90%	3.91%	3.71%	3.16%	3.35%
396	2014	2,396,463.23	107,155.84	2,800.00	104,355.84	4.35%	4.54%	4.54%	4.27%	4.18%	4.13%	4.14%	4.14%	4.02%	3.67%
396	2015	1,702,398.72	42,732.01	1,100.00	41,632.01	2.45%	3.78%	3.78%	3.78%	3.68%	3.67%	3.64%	3.68%	3.69%	3.62%
396	2016	1,668,974.24	248,182.80	(222.23)	248,405.03	14.88%	8.60%	6.84%	6.68%	6.68%	6.37%	6.19%	6.15%	6.04%	5.99%
396	2017	140,690.35	0.00	0.00	0.00	0.00%	13.73%	8.26%	6.67%	6.54%	6.24%	6.07%	6.03%	5.94%	
396	2018	502,418.34	2,800.00	0.00	2,800.00	0.56%	0.44%	10.86%	7.29%	6.20%	6.11%	6.11%	5.87%	5.73%	5.70%
396	2019	1,034,966.33	0.00	765.21	(765.21)	-0.07%	0.13%	0.12%	7.48%	5.78%	5.32%	5.32%	5.32%	5.15%	5.07%
397	2000	0.00	0.00	0.00	0.00	NA									
397	2001	25,759.29	0.00	107.18	(107.18)	-0.42%									
397	2002	34,267.50	0.00	0.00	0.00	0.00%									
397	2003	215,001.12	13,069.82	6,678.23	6,391.59	2.97%	2.56%	2.29%	2.29%						
397	2004	0.00	0.00	0.00	0.00	NA	2.97%	2.56%	2.29%	2.29%					
397	2005	2,783,909.73	0.00	0.00	0.00	0.00%	0.00%	0.21%	0.21%		0.21%				
397	2006	0.02	0.00	(71,979.05)	71,979.05	359895250.00%	2.59%	2.59%	2.61%	2.58%	2.56%	2.56%			

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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. %
397	2007	3,771.47	0.00	216.00	(216.00)	-5.73%	1902.78%	2.57%	2.57%	2.60%	2.57%	2.55%	2.55%		
397	2008	123,484.30	0.00	0.00	0.00	0.00%	-0.17%	2.47%	2.47%	2.47%	2.50%	2.47%	2.45%	2.45%	
397	2009	0.00	0.00	0.00	0.00	NA	0.00%	-0.17%	56.39%	2.47%	2.47%	2.50%	2.47%	2.45%	2.45%
397	2010	184,616.33	1,704,386.84	45,514.70	1,658,872.14	898.55%	898.55%	538.42%	531.84%	554.92%	55.90%	55.90%	52.47%	51.93%	51.53%
397	2011	1,235,925.20	999,934.33	125,354.21	874,580.12	70.76%	178.34%	178.34%	164.08%	163.67%	168.32%	60.14%	60.14%	57.44%	57.01%
397	2012	0.00	0.00	0.00	0.00	NA	70.76%	178.34%	178.34%	164.08%	163.67%	168.32%	60.14%	60.14%	57.44%
397	2013	1,958,194.98	0.00	0.00	0.00	0.00%	0.00%	27.38%	74.98%	74.98%	72.34%	72.25%	74.31%	41.42%	41.42%
397	2014	456,953.25	0.00	5,578.83	(5,578.83)	-1.22%	-0.23%	-0.23%	23.80%	65.90%	65.90%	63.85%	63.78%	65.60%	38.53%
397	2015	14,280.48	0.00	630.39	(630.39)	-4.41%	-1.32%	-0.26%	-0.26%	23.69%	65.64%	65.64%	63.60%	63.54%	65.35%
397	2016	575,433.32	226.05	13,699.10	(13,473.05)	-2.34%	-2.39%	-1.88%	-0.66%	-0.66%	20.16%	56.80%	56.80%	55.26%	55.21%
397	2017	3,280.04	1,322.13	26,227.59	(24,905.46)	-759.30%	-6.63%	-6.58%	-4.25%	-1.48%	-1.48%	19.56%	56.20%	56.20%	54.67%
397	2018	21,870.39	0.00	248.71	(248.71)	-1.14%	-100.01%	-6.43%	-6.38%	-4.18%	-1.48%	-1.48%	19.45%	55.92%	55.92%
397	2019	905,204.37	90.50	5,916.70	(5,826.20)	-0.64%	-0.66%	-3.33%	-2.95%	-2.97%	-2.56%	-1.29%	-1.29%	15.93%	46.36%
398	2000	10,968.06	0.00	0.00	0.00	0.00%	NA	0.00%							
398	2001	0.00	0.00	0.00	0.00	NA	0.00%								
398	2002	6,870.89	0.00	0.00	0.00	0.00%	0.00%	0.00%							
398	2003	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%						
398	2004	2,385.92	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%					
398	2005	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%				
398	2006	1,388.36	0.00	0.00	0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			
398	2007	0.00	0.00	0.00	0.00	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
398	2008	0.00	0.00	0.00	0.00	NA	NA	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
398	2009	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%
398	2010	2,792.50	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%
398	2011	2,855.02	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%
398	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%
398	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%
398	2014	697.79	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%
398	2015	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%
398	2016	509.94	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%
398	2017	6,181.91	0.97	36.08	(35.11)	-0.57%	-0.52%	-0.52%	-0.48%	-0.48%	-0.48%	-0.34%	-0.27%	-0.27%	-0.27%
398	2018	8,438.31	0.00	0.00	0.00	0.00%	-0.23%	-0.23%	-0.23%	-0.22%	-0.22%	-0.19%	-0.19%	-0.16%	-0.16%
398	2019	5,062.79	0.00	0.00	0.00	0.00%	0.00%	-0.18%	-0.17%	-0.17%	-0.17%	-0.17%	-0.17%	-0.15%	-0.13%

**APPENDIX F**  
**Comparison of Book Reserve, Allocated Reserve,**  
**and Theoretical Reserve**

**EMPIRE DISTRICT ELECTRIC  
COMPARISON OF BOOK, THEORETICAL, AND ALLOCATED RESERVE  
INCLUDING KNOWN CHANGE RETIREMENTS OF ASBURY  
AT DECEMBER 31, 2019**

<b>Acct</b>	<b>Unit</b>	<b>Plant Balance</b>	<b>Book Reserve</b>	<b>Theoretical Reserve</b>	<b>Allocated Reserve</b>	<b>Book - Allocated Difference</b>
311	latan 1	4,100,102.72	2,829,681.56	2,399,603.53	2,371,902.77	457,778.79
312	latan 1	77,454,486.18	36,613,782.55	29,147,482.48	28,811,007.13	7,802,775.42
312 Train	latan 1	329,004.61	181,824.47	274,170.51	271,005.51	(89,181.04)
314	latan 1	15,311,357.84	6,123,314.39	6,234,437.45	6,162,467.79	(39,153.40)
315	latan 1	8,401,393.24	3,832,201.25	3,685,055.83	3,642,515.95	189,685.30
316	latan 1	1,350,362.17	728,085.59	577,603.51	570,935.72	157,149.87
<b>Total</b>	latan 1	<b>106,946,706.76</b>	<b>50,308,889.81</b>	<b>42,318,353.31</b>	<b>41,829,834.87</b>	<b>8,479,054.94</b>
311	latan 2	20,954,482.45	3,130,770.82	3,249,790.46	3,212,275.23	(81,504.41)
312	latan 2	146,505,299.87	19,326,932.47	21,384,031.56	21,137,176.64	(1,810,244.17)
314	latan 2	49,060,461.15	7,177,182.41	9,729,394.60	9,617,079.54	(2,439,897.13)
315	latan 2	12,340,510.71	1,664,473.59	2,485,759.22	2,457,063.89	(792,590.30)
316	latan 2	350,002.35	481,662.78	55,073.80	54,438.03	427,224.75
<b>Total</b>	latan 2	<b>229,210,756.53</b>	<b>31,781,022.07</b>	<b>36,904,049.64</b>	<b>36,478,033.34</b>	<b>(4,697,011.27)</b>
311	latan Common	18,326,823.78	1,470,328.03	2,458,776.86	2,430,393.01	(960,064.98)
312	latan Common	40,075,479.05	5,958,724.44	6,412,372.47	6,338,348.75	(379,624.31)
314	latan Common	1,290,680.16	158,101.62	274,917.33	271,743.71	(113,642.09)
315	latan Common	5,085,098.24	615,657.94	1,076,193.73	1,063,770.27	(448,112.33)
316	latan Common	728,527.34	51,875.73	125,434.97	123,986.97	(72,111.24)
<b>Total</b>	latan Common	<b>65,506,608.57</b>	<b>8,254,687.76</b>	<b>10,347,695.36</b>	<b>10,228,242.70</b>	<b>(1,973,554.94)</b>
311	Plum Point	20,567,779.14	3,525,951.26	3,868,697.85	3,824,038.03	(298,086.77)
312	Plum Point	53,845,333.11	9,368,115.42	9,712,522.64	9,600,402.34	(232,286.92)
312 Train Lease	Plum Point	5,196,477.55	3,120,608.93	\$3,417,472.51	\$3,417,472.51	(296,863.58)
312 Train Lease	Plum Point	\$12,311.20	3,467.22	\$5,273.27	\$5,273.27	(1,806.05)
314	Plum Point	17,270,335.62	2,964,634.73	3,834,607.65	3,790,341.36	(825,706.63)
315	Plum Point	5,390,590.54	1,031,121.53	1,189,697.15	1,175,963.42	(144,841.89)
316	Plum Point	2,968,455.81	660,192.20	676,903.19	669,089.10	(8,896.90)
<b>Total</b>	Plum Point	<b>105,251,282.97</b>	<b>20,674,091.29</b>	<b>22,705,174.26</b>	<b>22,482,580.02</b>	<b>(1,808,488.73)</b>
<b>Total Steam Generation</b>		<b>506,915,354.83</b>	<b>111,018,690.93</b>	<b>112,275,272.57</b>	<b>111,018,690.93</b>	<b>(0.00)</b>

**EMPIRE DISTRICT ELECTRIC  
COMPARISON OF BOOK, THEORETICAL, AND ALLOCATED RESERVE  
INCLUDING KNOWN CHANGE RETIREMENTS OF ASBURY  
AT DECEMBER 31, 2019**

<b>Acct</b>	<b>Unit</b>	<b>Plant Balance</b>	<b>Book Reserve</b>	<b>Theoretical Reserve</b>	<b>Allocated Reserve</b>	<b>Book - Allocated Difference</b>
<b>Hydro Production</b>						
331	Ozark Beach	1,667,685.61	260647.48	299585.7928	220076.6229	40,570.86
333	Ozark Beach	3,488,976.39	1612721.71	1349162.482	991098.8097	621,622.90
333	Ozark Beach	4,407,908.46	858659.16	2120816.166	1557957.923	(699,298.76)
334	Ozark Beach	1,507,678.70	459427.37	640414.6321	470450.5116	(11,023.14)
335	Ozark Beach	1,178,647.52	177730.49	176425.0108	129602.3427	48,128.15
Total	Total Hydro	12,250,896.68	3,369,186.21	4,586,404.08	3,369,186.21	(0.00)
<b>Other Production</b>						
341	Energy Center FT8	1,124,305.87	290,553.02	461,901.69	402,453.97	(111,900.95)
342	Energy Center FT8	1,453,119.42	529,295.16	574,373.09	500,450.08	28,845.08
343	Energy Center FT8	50,019,595.81	8,341,889.19	18,446,089.48	16,072,039.20	(7,730,150.01)
344	Energy Center FT8	5,123,304.91	167,000.63	318,957.42	277,906.94	(110,906.31)
345	Energy Center FT8	3,539,969.73	1,115,514.93	1,283,601.74	1,118,399.51	(2,884.58)
346	Energy Center FT8	1,038,754.62	335,877.86	428,103.58	373,005.76	(37,127.90)
Total	Energy Center FT8	62,299,050.36	10,780,130.79	21,513,027.01	18,744,255.46	(7,964,124.67)
341	Energy Center	3,218,722.19	1,738,415.88	1,852,051.57	1,613,688.66	124,727.22
342	Energy Center	1,362,770.49	1,453,847.69	1,041,270.04	907,256.41	546,591.28
343	Energy Center	26,745,015.20	18,568,994.71	20,666,167.51	18,006,388.54	562,606.17
344	Energy Center	6,595,022.27	4,329,529.51	3,935,664.44	3,429,136.20	900,393.31
345	Energy Center	2,376,137.17	1,585,439.63	1,660,111.03	1,446,451.27	138,988.36
346	Energy Center	2,055,148.89	2,094,454.38	1,324,783.48	1,154,281.07	940,173.31
Total	Energy Center	42,352,816.21	29,770,681.80	30,480,048.07	26,557,202.15	3,213,479.65
341	Energy Supply Common	14,617,752.35	4,657,191.48	4,748,876.34	4,137,686.03	519,505.45
342	Energy Supply Common	2,427,504.70	1,455,888.44	909,929.03	792,819.26	663,069.18
345	Energy Supply Common	189,248.34	166,448.83	94,000.71	81,902.62	84,546.21
346	Energy Supply Common	863,528.67	332,904.90	257,201.25	224,098.91	108,805.99
Total	Energy Supply Common	18,098,034.06	6,612,433.65	6,010,007.33	5,236,506.82	1,375,926.83

**EMPIRE DISTRICT ELECTRIC  
COMPARISON OF BOOK, THEORETICAL, AND ALLOCATED RESERVE  
INCLUDING KNOWN CHANGE RETIREMENTS OF ASBURY  
AT DECEMBER 31, 2019**

Acct	Unit	Plant Balance	Book Reserve	Theoretical Reserve	Allocated Reserve	Book - Allocated Difference
341	Riverton 12	18,481,559.59	1,737,427.19	1,636,408.08	1,425,798.94	311,628.25
342	Riverton 12	945,601.29	246,959.04	240,359.14	209,424.41	37,534.63
343	Riverton 12	151,665,736.80	13,471,033.64	15,642,036.06	13,628,873.32	(157,839.68)
344	Riverton 12	21,746,821.84	3,119,255.01	3,557,668.28	3,099,788.93	19,466.08
345	Riverton 12	26,044,062.90	3,154,357.80	3,431,049.16	2,989,465.96	164,891.84
346	Riverton 12	2,825,893.79	590,081.59	504,458.39	439,533.54	150,548.05
<b>Total</b>		<b>221,709,676.21</b>	<b>22,319,114.27</b>	<b>25,011,979.11</b>	<b>21,792,885.10</b>	<b>526,229.17</b>
341	Riverton 9, 10, 11	10,260,696.02	2,746,167.53	4,349,718.24	3,789,900.41	(1,043,732.88)
342	Riverton 9, 10, 11	604,025.37	289,155.51	339,531.93	295,833.46	(6,677.95)
343	Riverton 9, 10, 11	8,571,371.87	2,593,247.84	4,283,281.69	3,732,014.38	(1,138,766.54)
344	Riverton 9, 10, 11	1,779,491.43	930,371.02	1,202,338.30	1,047,594.84	(117,223.82)
345	Riverton 9, 10, 11	1,793,586.08	601,798.65	804,598.85	701,045.30	(99,246.65)
346	Riverton 9, 10, 11	1,822,821.56	336,809.65	430,535.76	375,124.91	(38,315.26)
<b>Total</b>	<b>Riverton 9, 10, 11</b>	<b>24,831,992.33</b>	<b>7,497,550.20</b>	<b>11,410,004.76</b>	<b>9,941,513.29</b>	<b>(2,443,963.09)</b>
341	State Line 1	1,111,584.05	1,001,170.09	601,491.77	524,078.52	477,091.57
342	State Line 1	3,244,381.79	2,412,625.32	1,712,250.82	1,491,880.56	920,744.76
343	State Line 1	26,906,444.17	13,587,453.74	13,191,507.16	11,493,732.61	2,093,721.13
344	State Line 1	7,813,341.92	2,755,314.58	2,794,320.72	2,434,685.80	320,628.78
345	State Line 1	3,329,036.61	1,625,310.28	1,350,069.46	1,176,312.69	448,997.59
346	State Line 1	363,651.27	113,723.87	50,465.80	43,970.75	69,753.12
<b>Total</b>	<b>State Line 1</b>	<b>42,768,439.81</b>	<b>21,495,597.88</b>	<b>19,700,105.72</b>	<b>17,164,660.93</b>	<b>4,330,936.95</b>
341	State Line CC	8,478,109.04	2,743,237.03	2,885,225.69	2,513,891.11	229,345.92
342	State Line CC	204,374.20	214,282.64	69,247.49	60,335.19	153,947.45
343	State Line CC	111,386,515.08	33,309,048.91	38,797,004.11	33,803,748.57	(494,699.66)
344	State Line CC	30,294,250.20	7,991,765.91	9,797,052.47	8,536,151.34	(544,385.43)
345	State Line CC	8,144,447.16	2,880,910.53	2,526,322.60	2,201,179.60	679,730.93
346	State Line CC	2,979,886.57	695,581.63	393,857.40	343,167.13	352,414.50
<b>Total</b>	<b>State Line CC</b>	<b>161,487,582.25</b>	<b>47,834,826.65</b>	<b>54,468,709.77</b>	<b>47,458,472.94</b>	<b>376,353.71</b>
341	State Line Common	3,792,571.99	1,290,088.24	1,244,519.46	1,084,347.21	205,741.03
342	State Line Common	226,749.40	240,462.15	89,403.82	77,897.36	162,564.79
343	State Line Common	843,733.15	40,947.77	62,189.99	54,186.00	(13,238.23)
345	State Line Common	2,933,782.98	666,451.90	639,148.33	556,888.60	109,563.30
346	State Line Common	1,052,547.73	225,780.53	120,796.76	105,249.97	120,530.56
<b>Total</b>	<b>State Line Common</b>	<b>8,849,385.25</b>	<b>2,463,730.59</b>	<b>2,156,058.36</b>	<b>1,878,569.14</b>	<b>585,161.45</b>
<b>Total</b>	<b>Other Production</b>	<b>582,396,976.48</b>	<b>148,774,065.83</b>	<b>170,749,940.13</b>	<b>148,774,065.83</b>	<b>0.00</b>

**EMPIRE DISTRICT ELECTRIC  
COMPARISON OF BOOK, THEORETICAL, AND ALLOCATED RESERVE  
INCLUDING KNOWN CHANGE RETIREMENTS OF ASBURY  
AT DECEMBER 31, 2019**

<b>Acct</b>	<b>Unit</b>	<b>Plant Balance</b>	<b>Book Reserve</b>	<b>Theoretical Reserve</b>	<b>Allocated Reserve</b>	<b>Book - Allocated Difference</b>
<b>Transmission</b>						
352	Structures and Improvements	4,662,675.57	1,564,794.18	1,168,548.89	1,103,028.95	461,765.23
353	Station Equipment	189,861,295.58	46,920,845.79	44,120,692.49	41,646,867.76	5,273,978.03
354	Tower	2,945,557.99	1,029,092.34	702,137.78	662,769.27	366,323.07
355	Poles and Fixtures	102,153,632.33	30,726,339.42	37,724,183.45	35,609,007.72	(4,882,668.30)
356	Overhead Conductor	100,276,751.75	28,899,350.04	31,907,802.27	30,118,748.07	(1,219,398.03)
Total Transmission		399,899,913.22	109,140,421.77	115,623,364.87	109,140,421.77	(0.00)
<b>Distribution</b>						
361	Structures and Improvements	33,920,439.03	6,133,800.86	5,501,150.28	5,828,445.32	305,355.54
362	Station Equipment	157,388,738.98	40,283,977.75	34,101,753.92	36,130,798.12	4,153,179.63
364	Poles & Fixtures	226,564,820.49	110,854,925.73	142,731,984.57	151,218,375.05	(40,363,449.32)
365	OH Conductor	221,006,696.53	110,667,480.62	108,356,541.26	114,793,548.54	(4,126,067.92)
366	UG Conduit	51,186,997.90	21,815,237.55	13,528,353.37	14,333,350.76	7,481,886.79
367	UG Conductor	72,210,458.31	39,804,899.90	21,745,940.28	23,039,920.76	16,764,979.14
368	Line Transformers	132,533,159.07	48,312,973.74	35,063,440.00	37,149,871.13	11,163,102.61
369	Services	94,079,049.53	67,347,956.56	59,092,117.00	62,608,361.63	4,739,594.93
370	Meters (after AMI deployment)	25,036,228.41	6,990,610.01	6,990,610.01	6,990,610.01	0.00
	Arkansas	193,566.91	54,367.54	75,374.87	54,367.54	0.00
	Kansas	606,085.77	177,757.95	241,644.02	177,757.95	0.00
	Missouri	7,842,593.67	2,616,159.87	3,719,883.23	2,616,159.87	0.00
	Oklahoma	270,608.19	111,843.69	25,513.60	111,843.69	0.00
371	Installation on Customer Premises	18,003,894.41	14,134,369.18	11,323,246.77	11,996,017.05	2,138,352.13
373	Street Lighting & Signals	20,745,395.77	5,176,103.37	7,014,727.95	7,430,488.02	(2,254,384.65)
375	Charging Stations	161,630.70	18,781.66	20,132.57	21,330.55	(2,548.89)
Total Distribution		1,061,750,363.67	474,501,245.98	449,532,413.70	474,501,245.98	(0.00)
<b>General</b>						
390	Structures and Improvements	15,799,445.13	7,588,460.32	4,604,026.08	5,170,307.74	2,418,152.58
391	Office Furniture and Fixtures	6,608,376.39	3,103,483.40	3,267,967.52	3,468,311.48	(364,828.08)
391.3	Computer Equipment	17,183,406.90	12,436,171.89	12,377,029.36	12,690,447.88	(254,275.99)
392	Transportation Equipment	20,855,658.28	7,604,982.94	6,228,101.05	6,969,396.72	635,586.22
393	Stores Equipment	2,131,056.51	419,696.44	370,562.28	405,124.89	14,571.55
394	Tools, Shop and Garage Equipment	8,417,787.35	4,475,421.21	4,156,312.46	4,410,916.51	64,504.70
395	Lab Equipment	3,151,490.20	1,018,298.21	1,153,812.50	1,191,174.28	(172,876.07)
396	Power Operated Equipment	22,685,865.67	8,391,226.53	8,189,423.98	9,212,793.65	(821,567.12)
397	Communication Equipment	11,365,699.47	6,875,750.93	8,054,795.19	8,447,177.34	(1,571,426.41)
398	Miscellaneous Equipment	286,041.66	204,954.21	139,707.39	152,795.60	52,158.61
Total General		108,484,827.56	52,118,446.08	48,541,737.80	52,118,446.08	0.00
Total		2,671,698,332.44	898,922,056.80	901,309,133.16	898,922,056.80	(0.00)