

**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	2,368,265.21	-7.00%	(287,007.19)	2,018,844.70	19.49	103,606.77	2.53%
312	Boiler Plant Equipment	77,454,486.18	29,256,914.23	-10.00%	(7,745,448.62)	55,943,020.57	18.39	3,042,522.74	3.93%
312	Train Unit Train	329,004.61	254,492.24	0.00%	0.00	74,512.37	2.50	29,804.95	9.06%
314	Turbogenerator Equipment	15,311,357.84	6,488,607.64	-15.00%	(2,296,703.68)	11,119,453.87	18.37	605,387.90	3.95%
315	Accessory Electric Equipment	8,401,393.24	3,630,810.79	-8.00%	(672,111.46)	5,442,693.90	17.76	306,426.65	3.65%
316	Miscellaneous Power Plant Equipment	1,350,362.17	550,989.23	-4.00%	(54,014.49)	853,387.42	16.29	52,376.44	3.88%
	Total Iatan 1	106,946,706.76	42,550,079.35		(11,055,285.43)	75,451,912.84		4,140,125.44	
Iatan 2									
311	Structures and Improvements	20,954,482.45	3,184,375.34	-7.00%	(1,466,813.77)	19,236,920.88	46.14	416,935.81	1.99%
312	Boiler Plant Equipment	146,505,299.87	20,870,291.67	-10.00%	(14,650,529.99)	140,285,538.19	38.80	3,616,022.01	2.47%
314	Turbogenerator Equipment	49,060,461.15	9,650,086.64	-15.00%	(7,359,069.17)	46,769,443.68	38.60	1,211,580.67	2.47%
315	Accessory Electric Equipment	12,340,510.71	2,375,334.04	-8.00%	(987,240.86)	10,952,417.53	36.72	298,289.12	2.42%
316	Miscellaneous Power Plant Equipment	350,002.35	51,675.91	-4.00%	(14,000.09)	312,326.53	31.02	10,068.54	2.88%
	Total Iatan 2	229,210,756.53	36,131,763.61		(24,477,653.88)	217,556,646.80		5,552,896.14	
Iatan Common									
311	Structures and Improvements	18,326,823.78	2,410,013.35	-7.00%	(1,282,877.66)	17,199,688.10	46.25	371,908.15	2.03%
312	Boiler Plant Equipment	40,075,479.05	6,255,829.83	-10.00%	(4,007,547.91)	37,827,197.12	38.59	980,235.92	2.45%
314	Turbogenerator Equipment	1,290,680.16	272,426.00	-15.00%	(193,602.02)	1,211,856.18	38.27	31,666.68	2.45%
315	Accessory Electric Equipment	5,085,098.24	1,027,889.74	-8.00%	(406,807.86)	4,464,016.36	36.41	122,602.25	2.41%
316	Miscellaneous Power Plant Equipment	728,527.34	117,692.37	-4.00%	(29,141.09)	639,976.06	30.63	20,890.67	2.87%
	Total Iatan Common	65,506,608.57	10,083,851.30		(5,919,976.55)	61,342,733.82		1,527,303.67	
Plum Point									
311	Structures and Improvements	20,567,779.14	3,805,166.48	-7.00%	(1,439,744.54)	18,202,357.20	37.88	480,483.81	2.34%
312	Boiler Plant Equipment	53,845,333.11	9,579,034.95	-10.00%	(5,384,533.31)	49,650,831.47	33.17	1,497,014.75	2.78%
	Train Lea Train Lease	5,196,477.55	3,209,234.50	0.00%	0.00	1,987,243.05	5.02	395,863.88	7.62%
312	Train Unit Train	12,311.20	4,951.95	0.00%	0.00	7,359.25	8.50	865.79	7.03%
314	Turbogenerator Equipment	17,270,335.62	3,866,017.46	-15.00%	(2,590,550.34)	15,994,868.50	33.31	480,128.84	2.78%
315	Accessory Electric Equipment	5,390,590.54	1,150,726.21	-8.00%	(431,247.24)	4,671,111.58	32.37	144,295.66	2.68%
316	Miscellaneous Power Plant Equipment	2,968,455.81	637,865.12	-4.00%	(118,738.23)	2,449,328.92	26.99	90,751.42	3.06%
	Total Plum Point	105,251,282.97	22,252,996.68		(9,964,813.67)	92,963,099.96		3,089,404.15	
Ozark Beach									
331	Structures and Improvements	1,667,685.61	223,197.06	-10.00%	(166,768.56)	1,611,257.11	31.40	51,308.96	3.08%
332	Dams	3,488,976.39	996,854.98	-10.00%	(348,897.64)	2,841,019.05	27.94	101,670.32	2.91%
333	Turbogenerators	4,407,908.46	1,559,474.97	-10.00%	(440,790.85)	3,289,224.34	23.13	142,203.56	3.23%
334	Access. Electric	1,507,678.70	468,915.95	-10.00%	(150,767.87)	1,189,530.62	28.87	41,205.57	2.73%
335	Misc. Equipment	1,178,647.52	120,743.25	0.00%	0.00	1,057,904.27	26.46	39,979.32	3.39%
	Total Ozark Beach	12,250,896.68	3,369,186.21		(1,107,224.92)	9,988,935.39		376,367.74	

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Acct	Description	Plant Balance	Allocated Reserve	Net Salvage %	Net Salvage Amount	Unaccrued Balance	Remaining Life	Annual Accrual \$	Annual Accrual %
Energy Center									
341	Structures and Improvements	3,218,722.19	1,591,862.07	-2.00%	(64,374.44)	1,691,234.56	6.43	262,944.94	8.17%
342	Fuel Holders	1,362,770.49	894,820.58	-2.00%	(27,255.41)	495,205.32	6.39	77,441.85	5.68%
343	Prime Movers	26,745,015.20	17,822,646.81	-2.00%	(534,900.30)	9,457,268.69	6.16	1,534,049.59	5.74%
344	Generators	6,595,022.27	3,330,306.54	-1.00%	(65,950.22)	3,330,665.95	6.21	536,609.44	8.14%
345	Access. Electric	2,376,137.17	1,469,382.56	-5.00%	(118,806.86)	1,025,561.47	6.25	163,975.46	6.90%
346	Misc. Equipment	2,055,148.89	1,170,216.44	-5.00%	(102,757.44)	987,689.90	6.36	155,308.07	7.56%
	Total Energy Center	42,352,816.21	26,279,234.99		(914,044.68)	16,987,625.90		2,730,329.36	
Energy Center FT8									
341	Structures and Improvements	1,124,305.87	396,745.54	-2.00%	(22,486.12)	750,046.45	22.99	32,627.11	2.90%
342	Fuel Holders	1,453,119.42	493,193.26	-2.00%	(29,062.39)	988,988.55	22.78	43,415.16	2.99%
343	Prime Movers	50,019,595.81	16,152,756.21	-2.00%	(1,000,391.92)	34,867,231.51	21.36	1,632,734.80	3.26%
344	Generators	5,123,304.91	272,692.77	-1.00%	(51,233.05)	4,901,845.19	21.65	226,401.51	4.42%
345	Access. Electric	3,539,969.73	1,136,130.04	-5.00%	(176,998.49)	2,580,838.18	20.91	123,432.57	3.49%
346	Misc. Equipment	1,038,754.62	374,394.39	-5.00%	(51,937.73)	716,297.96	22.27	32,158.05	3.10%
	Total Energy FT8	62,299,050.36	18,825,912.21		(1,332,109.69)	44,805,247.84		2,090,769.20	
Energy Supply Common									
341	Structures and Improvements	14,617,752.35	4,067,831.66	-2.00%	(292,355.05)	10,842,275.74	34.67	312,710.58	2.14%
342	Fuel Holders	2,427,504.70	779,022.31	-2.00%	(48,550.09)	1,697,032.48	34.05	49,832.63	2.05%
345	Access. Electric	189,248.34	83,201.07	-5.00%	(9,462.42)	115,509.69	25.89	4,462.35	2.36%
346	Misc. Equipment	863,528.67	217,109.20	-5.00%	(43,176.43)	689,595.90	32.56	21,180.83	2.45%
	Total Energy Supply Common	18,098,034.06	5,147,164.24		(393,543.99)	13,344,413.82		388,186.38	
Riverton 12									
341	Structures and Improvements	18,481,559.59	1,405,224.48	-2.00%	(369,631.19)	17,445,966.30	36.69	475,480.42	2.57%
342	Fuel Holders	945,601.29	206,110.12	-2.00%	(18,912.03)	758,403.20	35.48	21,376.13	2.26%
343	Prime Movers	151,665,736.80	13,785,738.28	-2.00%	(3,033,314.74)	140,913,313.26	33.46	4,211,184.25	2.78%
344	Generators	21,746,821.84	3,053,294.81	-1.00%	(217,468.22)	18,910,995.25	31.32	603,827.32	2.78%
345	Access. Electric	26,044,062.90	3,036,859.40	-5.00%	(1,302,203.15)	24,309,406.65	31.54	770,773.19	2.96%
346	Misc. Equipment	2,825,893.79	433,941.58	-5.00%	(141,294.69)	2,533,246.90	34.72	72,972.47	2.58%
	Total Riverton 12	221,709,676.21	21,921,168.66		(5,082,824.01)	204,871,331.56		6,155,613.80	
Riverton 9, 10, 11									
341	Structures and Improvements	10,260,696.02	3,738,767.23	-2.00%	(205,213.92)	6,727,142.71	12.59	534,138.58	5.21%
342	Fuel Holders	604,025.37	291,656.01	-2.00%	(12,080.51)	324,449.87	13.16	24,655.29	4.08%
343	Prime Movers	8,571,371.87	3,719,978.08	-2.00%	(171,427.44)	5,022,821.23	12.48	402,446.53	4.70%
344	Generators	1,779,491.43	1,021,139.30	-1.00%	(17,794.91)	776,147.05	12.13	63,972.43	3.59%
345	Access. Electric	1,793,586.08	712,159.30	-5.00%	(89,679.30)	1,171,106.08	12.65	92,613.72	5.16%
346	Misc. Equipment	1,822,821.56	379,869.36	-5.00%	(91,141.08)	1,534,093.28	13.27	115,577.44	6.34%
	Total Riverton 9, 10, 11	24,831,992.33	9,863,569.28		(587,337.16)	15,555,760.22		1,233,403.99	

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State Line 1									
341	Structures and Improvements	1,111,584.05	516,503.89	-2.00%	(22,231.68)	617,311.84	19.89	31,029.77	2.79%
342	Fuel Holders	3,244,381.79	1,469,977.21	-2.00%	(64,887.64)	1,839,292.22	19.75	93,137.98	2.87%
343	Prime Movers	26,906,444.17	11,526,202.50	-2.00%	(538,128.88)	15,918,370.55	18.18	875,698.70	3.25%
344	Generators	7,813,341.92	2,377,745.56	-1.00%	(78,133.42)	5,513,729.78	18.35	300,422.35	3.84%
345	Access. Electric	3,329,036.61	1,194,961.34	-5.00%	(166,451.83)	2,300,527.10	18.40	125,006.06	3.76%
346	Misc. Equipment	363,651.27	44,372.45	-5.00%	(18,182.56)	337,461.38	20.02	16,852.61	4.63%
	Total State Line 1	42,768,439.81	17,129,762.95		(888,016.01)	26,526,692.88		1,442,147.47	
State Line CC									
341	Structures and Improvements	8,478,109.04	2,475,976.61	-2.00%	(169,562.18)	6,171,694.61	30.30	203,693.69	2.40%
342	Fuel Holders	204,374.20	59,400.48	-2.00%	(4,087.48)	149,061.20	29.91	4,983.22	2.44%
343	Prime Movers	111,386,515.08	34,266,131.16	-2.00%	(2,227,730.30)	79,348,114.22	26.44	3,001,583.23	2.69%
344	Generators	30,294,250.20	8,378,318.30	-1.00%	(302,942.50)	22,218,874.41	26.23	847,179.60	2.80%
345	Access. Electric	8,144,447.16	2,236,075.96	-5.00%	(407,222.36)	6,315,593.56	26.56	237,755.77	2.92%
346	Misc. Equipment	2,979,886.57	327,609.10	-5.00%	(148,994.33)	2,801,271.79	28.72	97,548.09	3.27%
	Total State Line CC	161,487,582.25	47,743,511.62		(3,260,539.15)	117,004,609.79		4,392,743.60	
State Line Common									
341	Structures and Improvements	3,792,571.99	1,067,687.96	-2.00%	(75,851.44)	2,800,735.47	30.09	93,084.67	2.45%
342	Fuel Holders	226,749.40	76,654.85	-2.00%	(4,534.99)	154,629.54	29.56	5,230.36	2.31%
343	Prime Movers	843,733.15	53,251.39	-2.00%	(16,874.66)	807,356.42	28.61	28,216.27	3.34%
345	Access. Electric	2,933,782.98	565,717.22	-5.00%	(146,689.15)	2,514,754.91	27.15	92,627.08	3.16%
346	Misc. Equipment	1,052,547.73	100,430.47	-5.00%	(52,627.39)	1,004,744.64	28.91	34,751.01	3.30%
	Total State Line Common	8,849,385.25	1,863,741.90		(296,577.63)	7,282,220.98		253,909.40	
Transmission									
352	Structures and Improvements	4,662,675.57	1,059,123.56	-10%	(466,267.56)	4,069,819.56	54.05	75,295.08	1.61%
353	Station Equipment	189,861,295.58	44,333,406.98	-20%	(37,972,259.12)	183,500,147.72	39.27	4,673,322.96	2.46%
354	Tower	2,945,557.99	636,388.15	-10%	(294,555.80)	2,603,725.64	58.75	44,320.71	1.50%
355	Poles and Fixtures	102,153,632.33	34,191,613.17	-100%	(102,153,632.33)	170,115,651.49	48.11	3,536,268.07	3.46%
356	Overhead Conductor	100,276,751.75	28,919,889.91	-25%	(25,069,187.94)	96,426,049.78	48.45	1,990,064.34	1.98%
	Grand Total	399,899,913.22	109,140,421.77		(165,955,902.74)	456,715,394.19		10,319,271.16	
Distribution									
361	Structures and Improvements	33,920,439.03	5,828,279.86	-10%	(3,392,043.90)	31,484,203.08	46.89	671,432.41	1.98%
362	Station Equipment	157,388,738.98	36,129,771.86	-15%	(23,608,310.85)	144,867,277.97	41.39	3,499,965.23	2.22%
364	Poles & Fixtures	226,564,820.49	151,214,087.84	-125%	(283,206,025.61)	358,556,758.26	36.72	9,764,515.11	4.31%
365	OH Conductor	221,006,696.53	114,790,294.28	-100%	(221,006,696.53)	327,223,098.78	48.31	6,773,285.16	3.06%
366	UG Conduit	51,186,997.90	14,332,943.79	-20%	(10,237,399.58)	47,091,453.69	41.33	1,139,482.05	2.23%
367	UG Conductor	72,210,458.31	23,039,266.58	-25%	(18,052,614.58)	67,223,806.31	40.99	1,639,986.50	2.27%
368	Line Transformers	132,533,159.07	37,148,816.33	-10%	(13,253,315.91)	108,637,658.65	37.97	2,860,814.16	2.16%
369	Services	94,079,049.53	62,606,583.97	-100%	(94,079,049.53)	125,551,515.09	37.04	3,389,528.77	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	606,085.77	177,757.95	-2%	(12,121.72)	440,449.54	18.27	24,102.99	3.98%
	Missouri	784,2594.08	2,616,159.87	-2%	(156,851.88)	5,383,286.09	16.05	335,418.27	4.28%

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 AT DECEMBER 31, 2019**

<b>Acct</b>	<b>Description</b>	<b>Plant Balance</b>	<b>Allocated Reserve</b>	<b>Net Salvage %</b>	<b>Net Salvage Amount</b>	<b>Unaccrued Balance</b>	<b>Remaining Life</b>	<b>Annual Accrual \$</b>	<b>Annual Accrual %</b>
	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		5.00%
371	Installation on Customer Premises	18,016,325.94	12,008,854.65	-40%	(7,206,530.38)	13,214,001.67	15.42	857,149.86	4.76%
373	Street Lighting & Signals	20,745,395.77	7,430,277.83	-60%	(12,447,237.46)	25,762,355.41	35.49	725,905.14	3.50%
375	Charging Stations	161,630.70	21,329.95	0%	0.00	140,300.75	17.51	8,013.15	4.96%
<b>Grand Total</b>		<b>1,036,726,567.20</b>	<b>467,510,635.97</b>		<b>(686,667,481.42)</b>	<b>1,255,883,412.65</b>		<b>31,706,265.67</b>	
<b>General</b>									
390	Structures and Improvements	15,799,445.13	5,366,478.52	-10%	(1,579,944.51)	12,012,911.12	32.51	369,500.19	2.34%
392	Transportation Equipment	20,855,658.28	6,907,872.83	10%	2,085,565.83	11,862,219.62	7.35	1,613,887.24	7.74%
396	Power Operated Equipment	22,685,865.67	9,129,747.41	5%	1,134,293.28	12,421,824.97	8.06	1,541,149.34	6.79%
		<b>59,340,969.08</b>	<b>21,404,098.76</b>		<b>1,639,914.60</b>	<b>36,296,955.72</b>		<b>3,524,536.77</b>	

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	6,651,789.30	3,496,365.66	3,311,394.41	(184,971.25)	1,557,006.53	13.11	(14,105.94)
391	Computer Equipment	17,179,126.20	12,662,279.59	12,369,103.50	(293,176.09)	9,814,564.22	3.27	(89,775.61)
393	Stores Equipment	2,131,056.51	402,467.40	370,562.28	(31,905.13)	82,634.47	30.08	(1,060.66)
394	Tools, Shop & Garage Equip	8,417,787.35	4,390,886.02	4,156,312.46	(234,573.57)	1,910,683.54	13.10	(17,909.23)
395	Laboratory Equipment	3,151,490.20	1,188,023.20	1,153,812.50	(34,210.70)	858,780.68	17.43	(1,963.16)
397	Communication Equipment	11,371,222.94	8,422,574.82	8,060,318.66	(362,256.15)	4,697,886.08	7.44	(48,676.68)
398	Miscellaneous Equipment	286,041.66	151,750.63	139,707.39	(12,043.24)	28,996.93	19.36	(622.20)
	Total	49,188,514.16	30,714,347.32	29,561,211.19	(1,153,136.12)	18,950,552.45		(174,113.47)

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	5,094,782.77	3,496,365.66	254,739.14	20	0%	5.00%	254,739.14
391	Computer Equipment	7,364,561.98	12,662,279.59	1,472,912.40	5	0%	20.00%	1,472,912.40
393	Stores Equipment	2,048,422.04	402,467.40	58,526.34	35	0%	2.86%	58,526.34
394	Tools, Shop & Garage Equip	6,507,103.81	4,390,886.02	325,355.19	20	0%	5.00%	325,355.19
395	Laboratory Equipment	2,292,709.52	1,188,023.20	114,635.48	20	0%	5.00%	114,635.48
397	Communication Equipment	6,673,336.86	8,422,574.82	444,889.12	15	0%	6.67%	444,889.12
398	Miscellaneous Equipment	257,044.73	151,750.63	7,560.14	34	0%	2.94%	7,560.14
		30,237,961.71	30,714,347.32	2,678,617.81				2,678,617.81

**EMPIRE DISTRICT ELECTRIC  
 COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
 COMPOSITE RATES  
 AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
<b>latan 1</b>							
311	Structures and Improvements	4,100,102.72	1.20%	49,201.23	2.53%	103,606.77	54,405.53
312	Boiler Plant Equipment	77,454,486.18	1.92%	1,487,126.13	3.93%	3,042,522.74	1,555,396.60
312 Train	Unit Train	329,004.61	1.92%	6,316.89	9.06%	29,804.95	23,488.06
314	Turbogenerator Equipment	15,311,357.84	1.63%	249,575.13	3.95%	605,387.90	355,812.77
315	Accessory Electric Equipment	8,401,393.24	1.85%	155,425.77	3.65%	306,426.65	151,000.87
316	Miscellaneous Power Plant Equipment	1,350,362.17	1.96%	26,467.10	3.88%	52,376.44	25,909.34
	<b>Total latan 1</b>	<b>106,946,706.76</b>		<b>1,974,112.26</b>		<b>4,140,125.44</b>	<b>2,166,013.18</b>
<b>latan 2</b>							
311	Structures and Improvements	20,954,482.45	1.20%	251,453.79	1.99%	416,935.81	165,482.02
312	Boiler Plant Equipment	146,505,299.87	1.92%	2,812,901.76	2.47%	3,616,022.01	803,120.25
314	Turbogenerator Equipment	49,060,461.15	1.63%	799,685.52	2.47%	1,211,580.67	411,895.15
315	Accessory Electric Equipment	12,340,510.71	1.85%	228,299.45	2.42%	298,289.12	69,989.67
316	Miscellaneous Power Plant Equipment	350,002.35	1.96%	6,860.05	2.88%	10,068.54	3,208.49
	<b>Total latan 2</b>	<b>229,210,756.53</b>		<b>4,099,200.56</b>		<b>5,552,896.14</b>	<b>1,453,695.58</b>
<b>atan Common</b>							
311	Structures and Improvements	18,326,823.78	1.20%	219,921.89	2.03%	371,908.15	151,986.27
312	Boiler Plant Equipment	40,075,479.05	1.92%	769,449.20	2.45%	980,235.92	210,786.72
314	Turbogenerator Equipment	1,290,680.16	1.63%	21,038.09	2.45%	31,666.68	10,628.59
315	Accessory Electric Equipment	5,085,098.24	1.85%	94,074.32	2.41%	122,602.25	28,527.93
316	Miscellaneous Power Plant Equipment	728,527.34	1.96%	14,279.14	2.87%	20,890.67	6,611.53
	<b>Total latan Common</b>	<b>65,506,608.57</b>		<b>1,118,762.62</b>		<b>1,527,303.67</b>	<b>408,541.04</b>
<b>Plum Point</b>							
311	Structures and Improvements	20,567,779.14	1.20%	246,813.35	2.34%	480,483.81	233,670.46
312	Boiler Plant Equipment	53,845,333.11	1.92%	1,033,830.40	2.78%	1,497,014.75	463,184.35
Train Lease	Train Lease	5,196,477.55	1.92%	99,772.37	7.62%	395,863.88	296,091.51
312 Train	Unit Train	12,311.20	1.92%	236.38	7.03%	865.79	629.42
314	Turbogenerator Equipment	17,270,335.62	1.63%	281,506.47	2.78%	480,128.84	198,622.37
315	Accessory Electric Equipment	5,390,590.54	1.85%	99,725.92	2.68%	144,295.66	44,569.73
316	Miscellaneous Power Plant Equipment	2,968,455.81	1.96%	58,181.73	3.06%	90,751.42	32,569.69
	<b>Total Plum Point</b>	<b>105,251,282.97</b>		<b>1,820,066.62</b>		<b>3,089,404.15</b>	<b>1,269,337.53</b>
	<b>Total Production</b>	<b>506,915,354.83</b>		<b>9,012,142.06</b>		<b>14,309,729.40</b>	<b>5,297,587.33</b>

**EMPIRE DISTRICT ELECTRIC  
 COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
 COMPOSITE RATES  
 AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
<b>Ozark Beach</b>							
331	Structures and Improvements	1,667,685.61	1.65%	27,516.81	3.08%	51,308.96	23,792.15
332	Dams	3,488,976.39	1.63%	56,870.32	2.91%	101,670.32	44,800.00
333	Turbogenerators	4,407,908.46	1.46%	64,355.46	3.23%	142,203.56	77,848.10
334	Access. Electric	1,507,678.70	1.45%	21,861.34	2.73%	41,205.57	19,344.23
335	Misc. Equipment	1,178,647.52	2.41%	28,405.41	3.39%	39,979.32	11,573.92
	<b>Total Ozark Beach</b>	<b>12,250,896.68</b>		<b>199,009.34</b>		<b>376,367.74</b>	<b>177,358.40</b>
<b>Energy Center</b>							
341	Structures and Improvements	3,218,722.19	1.81%	58,258.87	8.17%	262,944.94	204,686.07
342	Fuel Holders	1,362,770.49	3.78%	51,512.72	5.68%	77,441.85	25,929.12
343	Prime Movers	26,745,015.20	1.93%	516,178.79	5.74%	1,534,049.59	1,017,870.80
344	Generators	6,595,022.27	1.82%	120,029.41	8.14%	536,609.44	416,580.04
345	Access. Electric	2,376,137.17	3.54%	84,115.26	6.90%	163,975.46	79,860.20
346	Misc. Equipment	2,055,148.89	3.94%	80,972.87	7.56%	155,308.07	74,335.21
	<b>Total Energy Center</b>	<b>42,352,816.21</b>		<b>911,067.92</b>		<b>2,730,329.36</b>	<b>1,819,261.45</b>
<b>Energy Center FT8</b>							
341	Structures and Improvements	1,124,305.87	1.81%	20,349.94	2.90%	32,627.11	12,277.17
342	Fuel Holders	1,453,119.42	3.78%	54,927.91	2.99%	43,415.16	(11,512.76)
343	Prime Movers	50,019,595.81	1.93%	965,378.20	3.26%	1,632,734.80	667,356.61
344	Generators	5,123,304.91	1.82%	93,244.15	4.42%	226,401.51	133,157.36
345	Access. Electric	3,539,969.73	3.54%	125,314.93	3.49%	123,432.57	(1,882.36)
346	Misc. Equipment	1,038,754.62	3.94%	40,926.93	3.10%	32,158.05	(8,768.88)
	<b>Total Energy FT8</b>	<b>62,299,050.36</b>		<b>1,300,142.06</b>		<b>2,090,769.20</b>	<b>790,627.14</b>
<b>Energy Supply Common</b>							
341	Structures and Improvements	14,617,752.35	1.20%	175,413.03	2.14%	312,710.58	137,297.55
342	Fuel Holders	2,427,504.70	1.92%	46,608.09	2.05%	49,832.63	3,224.54
345	Access. Electric	189,248.34	1.85%	3,501.09	2.36%	4,462.35	961.26
346	Misc. Equipment	863,528.67	1.96%	16,925.16	2.45%	21,180.83	4,255.67
	<b>Total Energy Supply Common</b>	<b>18,098,034.06</b>		<b>242,447.37</b>		<b>388,186.38</b>	<b>145,739.01</b>
<b>Riverton 12</b>							
341	Structures and Improvements	18,481,559.59	2.84%	524,876.29	2.57%	475,480.42	(49,395.87)
342	Fuel Holders	945,601.29	2.84%	26,855.08	2.26%	21,376.13	(5,478.94)
343	Prime Movers	151,665,736.80	2.84%	4,307,306.93	2.78%	4,211,184.25	(96,122.67)
344	Generators	21,746,821.84	2.84%	617,609.74	2.78%	603,827.32	(13,782.42)
345	Access. Electric	26,044,062.90	2.84%	739,651.39	2.96%	770,773.19	31,121.81
346	Misc. Equipment	2,825,893.79	2.83%	79,972.79	2.58%	72,972.47	(7,000.32)

**EMPIRE DISTRICT ELECTRIC  
 COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
 COMPOSITE RATES  
 AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
	Total Riverton 12	221,709,676.21		6,296,272.21		6,155,613.80	(140,658.42)
	verton 9, 10, 11						
341	Structures and Improvements	10,260,696.02	1.81%	185,718.60	5.21%	534,138.58	348,419.99
342	Fuel Holders	604,025.37	3.78%	22,832.16	4.08%	24,655.29	1,823.14
343	Prime Movers	8,571,371.87	1.93%	165,427.48	4.70%	402,446.53	237,019.05
344	Generators	1,779,491.43	1.82%	32,386.74	3.59%	63,972.43	31,585.68
345	Access. Electric	1,793,586.08	3.54%	63,492.95	5.16%	92,613.72	29,120.78
346	Misc. Equipment	1,822,821.56	3.94%	71,819.17	6.34%	115,577.44	43,758.27
	Total Riverton 9, 10, 11	24,831,992.33		541,677.09		1,233,403.99	691,726.90
	State Line 1						
341	Structures and Improvements	1,111,584.05	1.81%	20,119.67	2.79%	31,029.77	10,910.10
342	Fuel Holders	3,244,381.79	3.78%	122,637.63	2.87%	93,137.98	(29,499.65)
343	Prime Movers	26,906,444.17	1.93%	519,294.37	3.25%	875,698.70	356,404.33
344	Generators	7,813,341.92	1.82%	142,202.82	3.84%	300,422.35	158,219.53
345	Access. Electric	3,329,036.61	3.54%	117,847.90	3.76%	125,006.06	7,158.16
346	Misc. Equipment	363,651.27	3.94%	14,327.86	4.63%	16,852.61	2,524.75
	Total State Line 1	42,768,439.81		936,430.25		1,442,147.47	505,717.21
	State Line CC						
341	Structures and Improvements	8,478,109.04	2.84%	240,778.30	2.40%	203,693.69	(37,084.61)
342	Fuel Holders	204,374.20	2.84%	5,804.23	2.44%	4,983.22	(821.01)
343	Prime Movers	111,386,515.08	2.84%	3,163,377.03	2.69%	3,001,583.23	(161,793.80)
344	Generators	30,294,250.20	2.84%	860,356.71	2.80%	847,179.60	(13,177.10)
345	Access. Electric	8,144,447.16	2.84%	231,302.30	2.92%	237,755.77	6,453.47
346	Misc. Equipment	2,979,886.57	2.83%	84,330.79	3.27%	97,548.09	13,217.30
	Total State Line CC	161,487,582.25		4,585,949.35		4,392,743.60	(193,205.75)
	ite Line Common						
341	Structures and Improvements	3,792,571.99	2.84%	107,709.04	2.45%	93,084.67	(14,624.37)
342	Fuel Holders	226,749.40	2.84%	6,439.68	2.31%	5,230.36	(1,209.32)
343	Prime Movers	843,733.15	2.84%	23,962.02	3.34%	28,216.27	4,254.25
345	Access. Electric	2,933,782.98	2.84%	83,319.44	3.16%	92,627.08	9,307.64
346	Misc. Equipment	1,052,547.73	2.83%	29,787.10	3.30%	34,751.01	4,963.91
	Total State Line Common	8,849,385.25		251,217.29		253,909.40	2,692.11
	Total Other Production	582,396,976.48		15,065,203.55		18,687,103.20	3,621,899.65
Wind Plant		0.00	3.33%		3.33%	0.00	0.00



**EMPIRE DISTRICT ELECTRIC  
 COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
 COMPOSITE RATES  
 AT DECEMBER 31, 2019**

Acct	Description	Plant Balance	Current Depreciation Rate	Current Depreciation Expense	Proposed Annual Accrual %	Proposed Annual Accrual \$	Difference
Solar Plant		0.00	0.00%	0.00	5.00%	0.00	0.00
<b>Transmission</b>							
352	Structures and Improvements	4,662,675.57	2.01%	93,719.78	1.61%	75,295.08	(18,424.70)
353	Station Equipment	189,861,295.58	2.18%	4,138,976.24	2.46%	4,673,322.96	534,346.72
354	Tower	2,945,557.99	1.83%	53,903.71	1.50%	44,320.71	(9,583.00)
355	Poles and Fixtures	102,153,632.33	3.19%	3,258,700.87	3.46%	3,536,268.07	277,567.20
356	Overhead Conductor	100,276,751.75	2.09%	2,095,784.11	1.98%	1,990,064.34	(105,719.78)
<b>Grand Total</b>		<b>399,899,913.22</b>		<b>9,641,084.72</b>		<b>10,319,271.16</b>	<b>678,186.44</b>
<b>Distribution</b>							
361	Structures and Improvements	33,920,439.03	1.98%	671,624.69	1.98%	671,432.41	(192.28)
362	Station Equipment	157,388,738.98	2.44%	3,840,285.23	2.22%	3,499,965.23	(340,320.00)
364	Poles & Fixtures	226,564,820.49	2.43%	5,505,525.14	4.31%	9,764,515.11	4,258,989.98
365	OH Conductor	221,006,696.53	2.10%	4,641,140.63	3.06%	6,773,285.16	2,132,144.53
366	UG Conduit	51,186,997.90	2.97%	1,520,253.84	2.23%	1,139,482.05	(380,771.79)
367	UG Conductor	72,210,458.31	3.61%	2,606,797.54	2.27%	1,639,986.50	(966,811.04)
368	Line Transformers	132,533,159.07	2.51%	3,326,582.29	2.16%	2,860,814.16	(465,768.13)
369	Services	94,079,049.53	3.03%	2,850,595.20	3.60%	3,389,528.77	538,933.57
370	Meters						
	Arkansas	193,566.91	1.94%	3,755.20	3.99%	7,713.92	3,958.73
	Kansas	606,085.77	2.28%	13,818.76	3.98%	24,102.99	10,284.24
	Missouri	7,842,594.08	2.27%	178,026.89	4.28%	335,418.27	157,391.39
	Oklahoma	270,608.19	2.27%	6,142.81	3.31%	8,952.94	2,810.13
370.2	AMI Meters	0.00	2.58%	0.00	5.00%	0.00	0.00
371	Installation on Customer Premises	18,016,325.94	5.15%	927,840.79	4.76%	857,149.86	(70,690.92)
373	Street Lighting & Signals	20,745,395.77	2.36%	489,591.34	3.50%	725,905.14	236,313.79
375	Charging Stations	161,630.70	5.00%	8,081.54	4.96%	8,013.15	(68.39)
<b>Grand Total</b>		<b>1,036,726,567.20</b>		<b>26,590,061.87</b>		<b>31,706,265.67</b>	<b>5,116,203.80</b>
	Storage Batteries	0.00	0.00%	0.00	5.00%	0.00	0.00
<b>Replacement of assets &gt; ASL</b>							
General							
390	Structures and Improvements	15,799,445.13	2.84%	448,704.24	2.34%	369,500.19	(79,204.05)

**EMPIRE DISTRICT ELECTRIC  
 COMPARISON OF APPROVED VS. PROPOSED DEPRECIATION EXPENSE  
 COMPOSITE RATES  
 AT DECEMBER 31, 2019**

<b>Acct</b>	<b>Description</b>	<b>Plant Balance</b>	<b>Current Depreciation Rate</b>	<b>Current Depreciation Expense</b>	<b>Proposed Annual Accrual %</b>	<b>Proposed Annual Accrual \$</b>	<b>Difference</b>
391	Office Furniture	5,094,782.77	4.96%	252,701.23	5.00%	254,739.14	2,037.91
391	Computer Equipment	7,364,561.98	10.09%	743,084.30	20.00%	1,472,912.40	729,828.09
392	Transportation Equipment	20,855,658.28	7.00%	1,459,896.08	7.74%	1,613,887.24	153,991.16
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	6.79%	1,541,149.34	118,745.56
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>89,578,930.79</b>		<b>5,013,634.48</b>		<b>6,203,154.58</b>	<b>1,189,520.10</b>
	General Plant Reserve Amortization					(174,113.47)	(174,113.47)
	<b>Total</b>	<b>2,627,768,639.20</b>		<b>65,521,136.01</b>		<b>81,427,778.27</b>	<b>15,906,642.26</b>

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

FERC C\	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	Life	Curve	Net Salvage
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**

	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
DEPR GFFERC DESCR															
TRANSMISSION															
352 Structures		55 R2	0%	68.00 R1	0.00%	55 R2	0%	55	-10%	70 R2.5	-10%				
353 Station Equip.		65 R2	-10%	52.00 R2	-3.00%	62 R2	-16%	60	-10%	50 R1.5	-20%				
354 Towers & Fixtures		65 R2	0%	71.00 S3.5	0.00%	65 R2	0%	65	-10%	75 R4	-10%				
355 Poles & Fixtures		57 S2.5	-75%	61.00 L3	-31.00%	70 R3	-100%	60	-100%	59 L4	-100%				
356 OH Conductor		65 R2	-11%	75.00 R1.5	-28.00%	69 R3	-11%	70	-25%	65 R3	-25%				
DISTRIBUTION															
360 Land															
361 Structures		64.00 S1	0%	65.00 R3	0.00%	80 R2	0%	60	-10%	52 R2	-10%				
362 Station Equip.		53.00 R1.5	-16%	52.00 L1	-11.00%	69 R1	-16%	50	-10%	55 R1.5	-15%				
364 Poles & Fixtures		50.00 R3	-100%	52.00 L3	-40.00%	59 R4	-100%	55	-100%	51 R4	-125%				
365 OH Conductor		59.00 R2.5	-70%	59.00 R3	-30.00%	73 R2.5	-100%	56	-100%	64 R2.5	-100%				
366 UG Conduit		47.00 R4	-10%	52.00 L2	0.00%	62 R2.5	-23%	40	-35%	53 L3	-20%				
367 UG Conductor		45.00 R2.5	-16%	50.00 L0.5	-8.00%	55 R1.5	-16%	32	-15%	54 R2	-25%				
368 Transformers		48.00 R2.5	0%	48.00 L1.5	-4.00%	51 R2	0%	45	-10%	50 L1.5	-10%				
369 Services		45.00 R4	-50%	43.00 R4	-55.00%	52 R5	-100%	45	-100%	54 R5	-100%				
370 Meters (after AMI Deployment)		43.00 S0	-2%	45.00 L0.5	-2.00%	43 S0	-2%	44	0%	30 R1.5	-2%				
370.1 AMI Meters											20 R2	0%			
371 Private Lights		30.00 R1	-33%	28.00 R1	-18.00%	30 R1	-33%	30	-40%	28 R2	-40%				
373 Street Lights		45.00 R1	-57%	48.00 R0.5	-10.00%	45 R1	-57%	45	-50%	45 R0.5	-60%				
375 Charging Stations			-	20.00 SQ	0.00%	20 SQ	-	20	-	20 SQ	0				
Storage Batteries											20 SQ	0			
GENERAL															
389 Land															
390 Structure		40.00 R1.5	-10%	26.00 L3	0.00%	40	-10%	42	-10%	45 R1	-5%				
391 Furniture		21.00 R1	0%	22.77 S0	0.00%	20	0%	24	0%	20 L0	0%				
391.3 Computer Equip.		10.00 S0	0%	14.61 L2	0.00%	10	0%	10	0%	5 R5	0%				
392 Transport. Equip.		13.00 L2	7%	15.00 L2.5	9.00%	12	15%	14	10%	11 L3	10%				
393 Stores Equip.		40.00 R2	0%	41.00 L1	0.00%	30	5%	35	0%	35 R4	0%				
394 Tools		20.00 R2	0%	27.00 S1	9.00%	20	10%	20	0%	20 R2	0%				
395 Lab Equipment		46.00 R3	0%	46.00 R2	0.00%	38	0%	42	0%	20 R2	0%				
396 Power Op. Equip.		17.00 R3	4%	17.00 L3.5	4.00%	15	5%	18	5%	13 L3	5%				
397 Communication		21.00 L1	0%	24.00 S0	0.00%	25	0%	22	0%	15 L0	0%				
398 Misc. Equipment		32.00 S0	0%	32.00 L0	0.00%	22	0%	27	0%	34 L0.5	0%				
Solar Assets											20 SQ	0			