

The Empire District Gas Company
Test Year Ending December 31, 2020
GR-2021-0320
WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	RB ADJ 1 AD	RB ADJ 2	RB ADJ 3	Total Missouri	Total Missouri
				Test Year Ending Balance (d)		Reclassified Ending Balance (f)	Plant Additions (g)	Common Plant (h)	Accumulated Depreciation (i)	Pro Forma Adjustments (k) = (g) thru (j)	Pro Forma (l) = (f) + (k)
INTANGIBLE PLANT											
1	301	Organization	PIS Input	\$ 8,321	\$ -	\$ 8,321	\$ -	\$ -	\$ -	\$ -	\$ 8,321
2	302	Franchises and consents		22,760	-	22,760	-	-	-	-	22,760
3	303	Miscellaneous intangible plant		719,989	-	719,989	-	-	18,264	18,264	738,253
4	Total Intangible Plant			<u>751,070</u>	<u>-</u>	<u>751,070</u>	<u>-</u>	<u>-</u>	<u>18,264</u>	<u>18,264</u>	<u>769,333</u>
TRANSMISSION PLANT											
5	365.1	Land and land rights	PIS Input	102,496	-	102,496	-	-	-	-	102,496
6	366	Structures and improvements		10,880	-	10,880	-	-	-	-	10,880
7	367	Mains		6,564,123	-	6,564,123	-	-	132,463	132,463	6,696,586
8	369	Measuring and regulating station equipment		270,126	-	270,126	-	-	7,326	7,326	277,453
9	Total Transmission Plant			<u>6,947,626</u>	<u>-</u>	<u>6,947,626</u>	<u>-</u>	<u>-</u>	<u>139,789</u>	<u>139,789</u>	<u>7,087,415</u>
DISTRIBUTION PLANT											
10	374	Land and land rights	PIS Input	3,918	-	3,918	-	-	-	-	3,918
11	375	Structures and improvements		44,807	-	44,807	4,943	-	9,950	14,893	59,700
12	376	Mains		37,941,296	-	37,941,296	1,780	-	1,989,003	1,990,784	39,932,079
13	378	Measuring and regulating station equip.—General		476,817	-	476,817	11,954	-	22,866	34,819	511,636
14	379	Measuring and reg. station equip.—City gate check stations		694,170	-	694,170	-	-	18,491	18,491	712,661
15	380	Services		17,559,145	-	17,559,145	-	-	808,787	808,787	18,367,933
16	381	Meters		3,256,819	-	3,256,819	-	-	246,402	246,402	3,503,221
17	383	House Regulators		2,465,737	-	2,465,737	-	-	110,413	110,413	2,576,150
18	385	Industrial measuring and regulating station equipment		401,698	-	401,698	14	-	25,210	25,224	426,922
19	387	Other Equipment		5,472	-	5,472	-	-	-	-	5,472
20	Total Distribution Plant			<u>62,849,879</u>	<u>-</u>	<u>62,849,879</u>	<u>18,691</u>	<u>-</u>	<u>3,231,121</u>	<u>3,249,813</u>	<u>66,099,692</u>
GENERAL PLANT											
21	389	Land and Land Rights	PIS Input	-	-	-	-	-	-	-	-
22	390	Structures and improvements		705,519	-	705,519	-	346,332	123,635	469,967	1,175,486
23	391.1	Office furniture and equipment		207,111	-	207,111	-	94,279	18,045	112,324	319,436
24	391.3	Office furniture and equipment		336,669	-	336,669	1,104	570,946	107,649	679,699	1,016,368
25	392	Transportation equipment		730,415	-	730,415	-	-	171,283	171,283	901,698
26	393	Stores equipment		26,507	-	26,507	-	-	3,099	3,099	29,606
27	394	Tools, shop and garage equipment		1,030,064	-	1,030,064	-	-	59,851	59,851	1,089,915
28	395	Laboratory equipment		100,821	-	100,821	-	-	2,543	2,543	103,364
29	396	Power operated equipment		714,999	-	714,999	1,930	-	93,675	95,605	810,605
30	397	Communication equipment		17,329	-	17,329	-	132,260	21,325	153,584	170,913
31	398	Miscellaneous equipment		87,219	-	87,219	-	5,097	3,224	8,320	95,540
32	399	Other tangible property		(30,495,727)	-	(30,495,727)	-	-	-	-	(30,495,727)
33	Total General Plant			<u>(26,539,074)</u>	<u>-</u>	<u>(26,539,074)</u>	<u>3,034</u>	<u>1,148,914</u>	<u>604,328</u>	<u>1,756,276</u>	<u>(24,782,798)</u>
34	108001	RWIP		(878,555)	-	(878,555)	-	-	-	-	(878,555)
35	Total Accumulated Depreciation:		Schedule 3	<u>\$ 43,130,945</u>	<u>\$ -</u>	<u>\$ 43,130,945</u>	<u>\$ 21,725</u>	<u>\$ 1,148,914</u>	<u>\$ 3,993,503</u>	<u>\$ 5,164,142</u>	<u>\$ 48,295,087</u>

Source: See reference column (c).

Check \$ 0

Purpose: To present the associated accumulated depreciation that is expected to go in service by the end of the update period.

FERC pg. 200 & 201	43,130,945
Reg. Liab.	(22,794,254)
Reg. Liab.	<u>8,924,203</u>
Pg. 110 FERC Form 2	<u>29,260,894</u>
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