

The Empire District Gas Company
Test Year Ending December 31, 2020
GR-2021-0320
WP 6.3 - Depreciation Expense

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year PIS Ending Balance (d)	Proposed Depreciation Rates (1) (e)	EXP ADJ 12 Depreciation Expense (f)	EXP ADJ 4-Acct. 403 Excess Reserve Credit (g)	Total Company Pro Forma Ending Balance (h)
INTANGIBLE PLANT								
1	301	Organization	WP 3.1 PIS	\$ 8,321	0.000%	\$ -		
2	302	Franchises and consents		22,760	0.000%	-		
3	303	Miscellaneous intangible plant		833,817	0.000%	-		
4		Total Intangible Plant Depreciation:		864,898		-		
TRANSMISSION PLANT								
5	365.1	Land and land rights		235,281	0.000%	-		
6	366	Structures and improvements		10,880	0.000%	-		
7	367	Mains		11,468,662	1.640%	188,086		
8	369	Measuring and regulating station equipment		440,023	2.000%	8,800		
9		Total Transmission Plant Depreciation:		12,154,846		196,887		
DISTRIBUTION PLANT								
10	374	Land and land rights		37,329	0.000%	-		
11	375	Structures and improvements		597,591	2.000%	11,952		
12	376	Mains		58,414,195	1.890%	1,104,028		
13	378	Measuring and regulating station equipment—General		1,524,370	1.820%	27,744		
14	379	Measuring and regulating station equipment—City gate chk stat.		1,232,712	2.070%	25,517		
15	380	Services		32,579,545	3.010%	980,644		
16	381	Meters		12,783,494	3.330%	425,690		
17	383	House Regulators		3,249,823	2.500%	81,246		
18	385	Industrial measuring and regulating station equipment		1,249,561	2.000%	24,991		
19	387	Other Equipment		5,472	0.000%	-		
20		Total Distribution Plant Depreciation:		111,674,091		2,681,812		
GENERAL PLANT DEPRECIATION								
21	389	Land		1,080,732	0.000%	-		
22	390	Structure		6,962,571	2.550%	177,546		
23	391.1	Office furniture and equipment		417,146	10.000%	41,715		
24	391.3	Office furniture and equipment		1,219,070	9.090%	110,813		
25	392	Transportation Equipment(2)		3,951,156	6.720%	-		
26	393	Stores equipment		103,310	3.330%	3,440		
27	394	Tools, shop and garage equipment		2,396,437	2.860%	68,538		
28	395	Laboratory equipment		101,823	2.860%	2,912		
29	396	Power operated equipment(2)		2,334,587	4.650%	-		
30	397	Communication equipment		789,145	4.000%	31,566		
31	398	Miscellaneous equipment		98,336	3.850%	3,786		
32	399	Other tangible property		(30,495,727)	0.000%	-		
33		Total General Plant Depreciation:		(11,041,413)		440,316	(1,867,820)	-
34		Total Depreciation Expense:	Schedule 6	\$ 113,652,421		\$ 3,319,015	\$ (1,867,820)	\$ 1,451,194
			Check	(0.00)		-	\$ -	\$ -

Footnotes:

- (1) - The Missouri annual depreciation rates are adopted from the proposed depreciation study.
- (2) - Per Property Accounting, these costs are reclassified on a monthly basis out of depreciation expense and primarily to clearing accounts.

Source: See reference column (c).

Purpose: To present the depreciation expense at the update period with current depreciation rates.