

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 WP 6.3 - Depreciation Expense - Update

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Missouri Test Year Allocations (2) (e)	Missouri Depreciation Rates (3) (f)	Total Missouri Test Year Ending Balance (g)	EXP ADJ 20 Annualized Depreciation (h)	Total Missouri Pro Forma Ending Balance (i) = (g) + (h)
INTANGIBLE PLANT DEPRECIATION									
1	301	Organization	WP Depreciation 09-20	\$ -			\$ -	\$ -	\$ -
2	302	Franchises		-			-	-	-
3	303	Misc Intangible		-			-	-	-
4		<u>Intangible Plant - Non-Wind:</u>		-			-	-	-
5	301	Organizational Costs	WP Depreciation 09-20	-			-	-	-
6	302	Franchises & Consents		-			-	-	-
7	303	Misc. Intangible Plant		-			-	-	-
8		<u>Total Neosho Ridge:</u>		-			-	-	-
9	301	Organizational Costs	WP Depreciation 09-20	-			-	-	-
10	302	Franchises & Consents		-			-	-	-
11	303	Misc. Intangible Plant		-			-	-	-
12		<u>Total North Fork Ridge:</u>		-			-	-	-
13	301	Organizational Costs	WP Depreciation 09-20	-			-	-	-
14	302	Franchises & Consents		-			-	-	-
15	303	Misc. Intangible Plant		-			-	-	-
16		<u>Total Kings Point:</u>		-			-	-	-
17		<u>Total Intangible Plant Depreciation:</u>		-			-	-	-
PRODUCTION PLANT DEPRECIATION									
18		<u>Steam Production:</u>							
19	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
20	311	Structures and Improvements		-		10.00%	-	-	-
21	312	Boiler Plant and Equipment		-		10.00%	-	-	-
22	314	Turbogenerators		-		10.00%	-	-	-
23	315	Accessory Electric Equipment		-		10.00%	-	-	-
24	316	Misc. Equipment		-		10.00%	-	-	-
25		<u>Total Riverton:</u>		-			-	-	-
26	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
27	311	Structures and Improvements		425,758		4.29%	381,516	(381,516)	-
28	312	Boiler Plant and Equipment		4,927,930		4.82%	4,354,414	(4,354,414)	-
29	312T	Unit Train		-		6.67%	-	-	-
30	314	Turbogenerators		823,603		4.89%	741,814	(741,814)	-
31	315	Accessory Electric Equipment		117,878		3.78%	103,978	(103,978)	-
32	316	Misc. Equipment		34,366		3.26%	30,112	(30,112)	-
33		<u>Total Asbury:</u>		6,329,534			5,611,834	(5,611,834)	-
34	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
35	311	Structures and Improvements		75,864		1.93%	66,492	19,737	86,229
36	312	Boiler Plant and Equipment		2,174,265		2.78%	1,851,456	669,914	2,521,370
37	312T	Unit Train		21,034		6.67%	18,441	2,093	20,534
38	314	Turbogenerators		399,057		2.74%	353,575	111,793	465,369
39	315	Accessory Electric Equipment		228,437		2.81%	199,664	75,203	274,867
40	316	Misc. Equipment		35,541		2.80%	31,829	11,817	43,646
41		<u>Total Iatan 1:</u>		2,934,198			2,521,457	890,557	3,412,014
42	311	Structures and Improvements	WP Depreciation 09-20	317,597		1.53%	269,546	77,183	346,729
43	311.05	Reg Plan Amort		-		0.00%	-	-	-
44	312	Boiler Plant and Equipment		2,289,053		1.53%	1,883,821	1,139,638	3,023,459
45	312.05	Reg Plan Amort		-		0.00%	-	-	-
46	314	Turbogenerators		759,868		1.53%	630,771	367,693	998,465
47	314.05	Reg Plan Amort		-		0.00%	-	-	-
48	315	Accessory Electric Equipment		193,737		1.54%	159,820	97,156	256,976
49	315.05	Reg Plan Amort		-		0.00%	-	-	-
50	316	Misc. Equipment		5,914		1.66%	4,914	2,732	7,646
51	316.05	Reg Plan Amort		-		0.00%	-	-	-
52		<u>Total Iatan 2:</u>		3,566,170			2,948,873	1,684,403	4,633,275
53	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
54	311	Structures and Improvements		340,151		1.92%	296,647	32,830	329,477
55	312	Boiler Plant and Equipment		757,459		1.80%	609,177	224,501	833,679
56	314	Turbogenerators		24,453		1.92%	20,824	5,052	25,876
57	315	Accessory Electric Equipment		97,908		1.92%	82,075	23,819	105,894
58	316	Misc. Equipment		13,806		1.89%	11,591	8,784	20,376
59		<u>Total Iatan Common:</u>		1,233,778			1,020,315	294,987	1,315,303
60	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
61	311	Structures and Improvements		473,684		2.44%	421,885	(26,349)	395,537
62	312	Boiler Plant and Equipment		1,194,580		2.26%	1,024,814	216,391	1,241,205
63	312T	Train Lease (1)		-		6.67%	-	-	-
64	312.PLS	Unit Train (1)		-		6.67%	-	-	-

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
65	314	Turbogenerators		379,441		2.26%	328,163	56,961	385,124
66	315	Accessory Electric Equipment		116,213		2.20%	99,905	21,852	121,757
67	316	Misc. Equipment		63,318		2.15%	53,897	22,001	75,898
68		Total Plum Point:		2,227,235			1,928,664	290,856	2,219,520
69		Total Steam Production:		16,290,914			14,031,143	(2,451,031)	11,580,112
70		Hydro Production:							
71	330	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
72	331	Structures and Improvements		28,940		1.80%	24,808	35,583	60,391
73	332	Dams		61,821		1.82%	53,834	28,611	82,445
74	333	Turbogenerators		129,640		2.45%	114,708	43,593	158,301
75	334	Accessory Electric Equipment		50,248		2.38%	44,052	12,388	56,441
76	335	Misc. Equipment		20,262		1.72%	16,579	19,035	35,614
77		Total Hydro Production:		290,911			253,981	139,211	393,192
78		Other Production:							
79	340	Land and Land Rights	WP Depreciation 09-20	-		0.00%	-	-	-
80		Total Bat Cave:		-			-	-	-
79	340	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
80	341	Structures and Improvements		294,745		4.29%	263,611	5,553	269,164
81	342	Fuel Holders		55,747		4.82%	49,185	(6,420)	42,765
82	343	Prime Movers		-		6.67%	-	-	-
83	344	Generators		-		4.89%	-	-	-
84	345	Accessory Electric Equipment		3,412		3.78%	3,007	662	3,669
85	346	Misc. Equipment		13,510		3.26%	11,834	10,716	22,550
86		Total Asbury:		367,415			327,637	10,511	338,148
87	340	Land and Land Rights	WP Depreciation 09-20	-		5.00%	-	-	-
88	341	Structures and Improvements		-		5.00%	-	7,246	7,246
89	342	Fuel Holders, Producers & Accessories		-		5.00%	-	-	-
90	343	Prime Movers		-		5.00%	-	-	-
91	344	Generators		-		5.00%	-	117,818	117,818
92	345	Accessory Electric Equipment		-		5.00%	-	25,764	25,764
93	346	Miscellaneous Power Plant Equipment		-		5.00%	-	376	376
94		Total Prosperity Solar:		-			-	151,204	151,204
95	340	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
96	341	Structures and Improvements		124,821		4.50%	117,260	176,074	293,335
97	342	Fuel Holders		57,206		4.50%	51,676	11,953	63,629
98	343	Prime Movers		846,652		3.42%	768,261	778,076	1,546,337
99	344	Generators		210,251		3.50%	194,259	265,035	459,293
100	345	Accessory Electric Equipment		123,484		5.47%	111,637	33,163	144,799
101	346	Misc. Equipment		87,850		4.50%	78,939	58,168	137,107
102		Total Energy Center:		1,450,265			1,322,032	1,322,468	2,644,500
103	341	Structures and Improvements	WP Depreciation 09-20	34,263		3.20%	30,233	(2,365)	27,869
104	342	Fuel Holders		42,114		2.87%	34,654	1,773	36,427
105	343	Prime Movers		1,415,564		2.84%	1,226,515	363,987	1,590,502
106	344	Generators		151,984		3.15%	135,048	61,342	196,390
107	345	Accessory Electric Equipment		106,440		2.99%	88,946	15,555	104,500
108	346	Misc. Equipment		29,743		2.78%	24,288	2,840	27,127
109		Total Energy Center FT8:		1,780,109			1,539,683	443,132	1,982,815
110	340	Land and Land Rights	WP Depreciation 09-20	-		0.00%	-	-	-
111		Total Riverton Common:		-			-	-	-
112	341	Structures and Improvements	WP Depreciation 09-20	410,516		4.52%	378,707	122,054	500,760
113	342	Fuel Holders		18,006		2.98%	15,075	55,849	70,924
114	343	Prime Movers		202,240		2.54%	176,029	170,987	347,015
115	344	Generators		42,023		2.43%	36,338	16,121	52,458
116	345	Accessory Electric Equipment		60,893		3.56%	52,639	36,931	89,570
117	346	Misc. Equipment		57,845		3.31%	49,023	58,504	107,527
118		Total Riverton 9, 10, 11:		791,522			707,809	460,446	1,168,255
119	341	Structures and Improvements	WP Depreciation 09-20	461,880		2.55%	396,575	28,835	425,409
120	342	Fuel Holders		19,834		2.08%	16,009	2,043	18,052
121	343	Prime Movers		3,426,718		2.28%	2,901,943	865,774	3,767,718
122	344	Generators		453,280		2.06%	376,356	139,785	516,141
123	345	Accessory Electric Equipment		634,903		2.41%	527,295	124,384	651,679
124	346	Misc. Equipment		63,962		2.20%	52,047	10,970	63,016
125		Total Riverton Unit 12:		5,060,577			4,270,224	1,171,790	5,442,014
126	340	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
127	341	Structures and Improvements		19,962		1.80%	16,814	9,362	26,176

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				Test Year Ending Balance (d)	Test Year Allocations (2) (e)	Depreciation Rates (3) (f)	Test Year Ending Balance (g)	Annualized Depreciation (h)	Pro Forma Ending Balance (i) = (g) + (h)
128	342	Fuel Holders	↓	54,687		1.50%	40,617	37,897	78,515
129	343	Prime Movers		493,278		1.84%	416,497	346,104	762,601
130	344	Generators		105,604		1.30%	85,066	168,866	253,932
131	345	Accessory Electric Equipment		64,964		1.82%	50,842	52,378	103,220
132	346	Misc. Equipment		7,176		1.80%	5,469	8,668	14,137
133		<u>Total State Line Unit 1:</u>		745,671			615,305	623,275	1,238,580
134	341	Structures and Improvements	WP Depreciation 09-20	99,716		2.08%	81,390	46,560	127,950
135	342	Fuel Holders	↓	4,761		2.08%	3,963	513	4,476
136	343	Prime Movers		15,877		1.88%	12,763	22,249	35,013
137	344	Generators		-		2.18%	-	-	-
138	345	Accessory Electric Equipment		33,824		2.01%	27,455	51,513	78,967
139	346	Misc. Equipment		27,786		2.43%	23,260	21,938	45,199
140		<u>Total State Line Common:</u>		181,964			148,832	142,773	291,605
141	340	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
142	341	Structures and Improvements	↓	179,292		2.08%	146,326	53,869	200,195
143	342	Fuel Holders		4,291		2.08%	3,572	698	4,270
144	343	Prime Movers		2,168,600		1.88%	1,742,893	1,176,724	2,919,618
145	344	Generators		672,875		2.18%	555,188	173,033	728,221
146	345	Accessory Electric Equipment		173,854		2.01%	140,982	68,042	209,023
147	346	Misc. Equipment	71,790		2.43%	60,061	29,396	89,457	
148		<u>Total State Line CC:</u>		3,270,701			2,649,022	1,501,762	4,150,785
149	340	Land and Land Rights	WP Depreciation 09-20	-		3.33%	-	-	-
150	341	Structures and Improvements	↓	-		3.33%	-	328,762	328,762
151	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-
152	343	Prime Movers		-		3.33%	-	-	-
153	344	Generators		-		3.33%	-	7,481,652	7,481,652
154	345	Accessory Electric Equipment		-		3.33%	-	152,687	152,687
155	346	Miscellaneous Power Plant Equipment	↓	-		3.33%	-	34,332	34,332
156		<u>Production Plant - Neosho Ridge:</u>		-			-	7,997,433	7,997,433
157	340	Land and Land Rights	WP Depreciation 09-20	-		3.33%	-	-	-
158	341	Structures and Improvements	↓	-		3.33%	-	67,808	67,808
159	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-
160	343	Prime Movers		-		3.33%	-	-	-
161	344	Generators		-		3.33%	-	3,668,963	3,668,963
162	345	Accessory Electric Equipment		-		3.33%	-	74,877	74,877
163	346	Miscellaneous Power Plant Equipment	↓	-		3.33%	-	17,031	17,031
164		<u>Production Plant - North Fork Ridge:</u>		-			-	3,828,678	3,828,678
165	340	Land and Land Rights	WP Depreciation 09-20	-		3.33%	-	-	-
166	341	Structures and Improvements	↓	-		3.33%	-	162,514	162,514
167	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-
168	343	Prime Movers		-		3.33%	-	-	-
169	344	Generators		-		3.33%	-	3,698,345	3,698,345
170	345	Accessory Electric Equipment		-		3.33%	-	75,476	75,476
171	346	Miscellaneous Power Plant Equipment	↓	-		3.33%	-	16,971	16,971
172		<u>Production Plant - Kings Point:</u>		-			-	3,953,306	3,953,306
173		<u>Total Other Production:</u>		13,648,224			11,580,546	21,606,779	33,187,325
174		<u>Total Production Plant Depreciation:</u>		30,230,049			25,865,670	19,294,959	45,160,629
TRANSMISSION PLANT DEPRECIATION									
175	350	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
176	352	Structures and Improvements	↓	92,723		2.00%	78,960	(44)	78,916
177	352	Structures and Improvements (Iatan)		453		2.00%	386	(89)	297
178	353	Station Equipment		3,534,448		1.83%	2,909,639	1,259,351	4,168,990
179	353	Station Equipment (Iatan)		11,719		1.83%	9,648	6,778	16,426
180	354	Towers & Fixtures		46,759		1.69%	40,090	(1,905)	38,184
181	355	Poles & Fixtures	3,331,058		3.33%	2,852,798	992,571	3,845,369	
182	356	Overhead Conductor	↓	1,826,565		1.79%	1,513,715	553,249	2,066,963
		<u>Total Transmission Plant (Non-Wind):</u>		8,843,726			7,405,235	2,809,910	10,215,145
183	350	Land and Land Rights	WP Depreciation 09-20	-		0.00%	-	-	-
184	352	Structures and Improvements	↓	-		2.00%	-	-	-
185	353	Station Equipment		-		1.83%	-	71,045	71,045
186	354	Towers & Fixtures		-		1.69%	-	-	-
187	355	Poles & Fixtures		-		3.33%	-	391,767	391,767
188	356	Overhead Conductors & Devices		-		1.79%	-	223,867	223,867
189		<u>Transmission Plant - Neosho Ridge:</u>		-			-	686,679	686,679
190	350	Land and Land Rights	WP Depreciation 09-20	-		0.00%	-	-	-
191	352	Structures and Improvements	↓	-		2.00%	-	-	-

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192	353	Station Equipment		-		1.83%	-	34,784	34,784
193	354	Towers & Fixtures		-		1.69%	-	-	-
194	355	Poles & Fixtures		-		3.33%	-	83,065	83,065
195	356	Overhead Conductors & Devices		-		1.79%	-	47,466	47,466
196		<u>Transmission Plant - North Fork Ridge:</u>		-			-	165,315	165,315
197	350	Land and Land Rights	WP Depreciation 09-20	-		0.00%	-	-	-
198	352	Structures and Improvements		-		2.00%	-	-	-
199	353	Station Equipment		-		1.83%	-	35,119	35,119
200	354	Towers & Fixtures		-		1.69%	-	-	-
201	355	Poles & Fixtures		-		3.33%	-	193,659	193,659
202	356	Overhead Conductors & Devices		-		1.79%	-	110,662	110,662
203		<u>Transmission Plant - Kings Point:</u>		-			-	339,440	339,440
204		<u>Total Transmission Plant Depreciation:</u>		<u>8,843,726</u>			<u>7,405,235</u>	<u>4,001,344</u>	<u>11,406,579</u>
DISTRIBUTION PLANT DEPRECIATION									
205	360	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
206	361	Structures		629,181		1.83%	560,452	(135,416)	425,036
207	362	Station Equipment		3,364,531		2.20%	3,000,701	335,916	3,336,617
208	364	Poles & Fixtures		8,401,944		3.64%	7,398,729	1,907,879	9,306,608
209	365	Overhead Conductor		7,730,671		3.57%	6,999,409	(612,869)	6,386,540
210	366	Underground Conduit		1,716,132		3.38%	1,589,485	(330,230)	1,259,255
211	367	Underground Conductor		2,515,779		3.59%	2,333,220	(620,683)	1,712,537
212	368	Transformers		3,198,943		2.44%	2,883,655	5,761	2,889,416
213	369	Services		4,072,654		4.44%	3,690,516	(371,340)	3,319,176
214	370	Meters		606,945		2.27%	533,858	(63,933)	469,926
215	370.1	AMI Meters		-		5.00%	-	1,445,125	1,445,125
216	371	Private Lights		823,038		4.67%	745,354	(7,786)	737,568
217	373	Street Lights		730,363		3.33%	645,239	77,409	722,648
218	375	Charging Stations		8,082		5.00%	8,082	19,443	27,524
219		<u>Total Distribution Plant Depreciation:</u>		<u>33,798,263</u>			<u>30,388,699</u>	<u>1,649,275</u>	<u>32,037,974</u>
GENERAL PLANT DEPRECIATION									
220	389	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
221	390	Structures		400,819		2.62%	339,494	308,090	647,584
222	391	Furniture		280,697		4.17%	235,942	600	236,542
223	391C	Computer Equipment		1,698,782		10.00%	1,464,511	1,629,859	3,094,370
224	391LS	Furniture Lease		739		4.17%	622	191	813
225	392	Transportation Equipment (1)		-		6.43%	-	-	-
226	393	Stores Equipment		50,809		2.86%	44,952	8,197	53,149
227	394	Tools		405,003		5.00%	358,888	41,373	400,262
228	395	Lab Equipment		71,574		2.38%	63,483	80,679	144,162
229	396	Power Operated Equipment (1)		-		5.28%	-	-	-
230	397	Communication		521,205		4.55%	453,203	185,330	638,532
231	398	Misc. Equipment		10,321		3.70%	9,178	(904)	8,274
232		<u>Total General Plant Depreciation:</u>		<u>3,439,951</u>			<u>2,970,273</u>	<u>2,253,415</u>	<u>5,223,688</u>
ASSET RETIREMENT COSTS - WIND									
233	347	Neosho Ridge FERC 347 ARO		-		3.34%	-	377,618	377,618
234	347	North Fork Ridge FERC 347 ARO		-		3.37%	-	196,454	196,454
235	347	Kings Point FERC 347 ARO		-		3.35%	-	205,251	205,251
236		<u>Total Asset Retirement Costs - Wind:</u>		-			-	779,323	779,323
233		<u>Total Depreciation Expense:</u>	Schedule 6	<u>\$ 76,311,988</u>			<u>\$ 66,629,876</u>	<u>\$ 27,978,317</u>	<u>\$ 94,608,193</u>

Footnotes:

(1) - These depreciation costs are reclassified on a monthly basis out of depreciation expense and primarily to clearing accounts. Costs for the Plum Point train is reclassified to a fuel and an O&M Expense Account.

(2) - The test year depreciation expense is calculated with different monthly jurisdictional plant allocators for each of the twelve months in the test year based on that month's 4-state allocation report.

(3) - The current Missouri annual depreciation rates are adopted from Missouri case, ER-2016-0023.

Source: See reference column (c).

Purpose: To present the depreciation expense at the test year and the pro forma balance.