

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 WP 6.4 - Amortization Expense - Update

Line No.	FERC	GL Account	Description	Reference	Total Company	Missouri	Total Missouri	EXP ADJ 7	EXP ADJ 9	EXP ADJ 18	EXP ADJ 21	Total Missouri	Total Missouri
					Test Year Ending Balance	Test Year Allocations	Test Year Ending Balance	PISA Depreciation	Reg. Asset/Liab. Amort. Expense	GFR Reallocation	Amortization Annualization	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) x (f)	(h)	(i)	(j)	(k)	(l) = (h) thru (k)	(m) = (g) + (l)
AMORTIZATION EXPENSE													
1	403	403003	MO lat I Amrt O&M ER-2010-0130	TB 09-2020	\$ (50,852)	100.00%	\$ (50,852)	\$ -	\$ 135,581	\$ -	\$ -	\$ 135,581	\$ 84,729
2	403	403009	MO lat II Amrt OM ER-2011-0004		49,716	100.00%	49,716	-	(4,888)	-	-	(4,888)	44,828
3	403	403011	MO PlmPt Amrt O&M ER-2011-0004		(43)	100.00%	(43)	-	2,030	-	-	2,030	1,987
4	403	403012	Def Deprec 5-22-11 tornado		156,879	100.00%	156,879	-	245,635	-	-	245,635	402,515
5	403	403013	Depreciation Expense-PISA		(5,482)	100.00%	(5,482)	5,482	-	-	-	5,482	-
6	403	403014	MO Stub Period Tx ER-2019-0374		(97,737)	100.00%	(97,737)	-	(2,247,953)	-	-	(2,247,953)	(2,345,691)
7	403	403XXX	PISA Asset Amortization		-	100.00%	-	-	629,868	-	-	629,868	629,868
8	403	403XXX	Wind Revenues Liability Amortization		-	100.00%	-	-	(3,298,999)	-	-	(3,298,999)	(3,298,999)
9	403	403XXX	Riverton Environmental Cost Amortization		-	100.00%	-	-	1,133,275	-	-	1,133,275	1,133,275
10	403	403XXX	Asbury Coal Amortization		-	100.00%	-	-	-	-	-	-	-
11	403	403XXX	Asbury Rate Base Amortization		-	100.00%	-	-	-	-	-	-	-
12	403	403XXX	Asbury AAO Liability Amortization		-	100.00%	-	-	-	-	-	-	-
13	403	403XXX	Stranded Meter Amortization		-	100.00%	-	-	535,056	-	-	535,056	535,056
14	403	403XXX	Storm Uri Fuel Costs Amortization		-	100.00%	-	-	-	-	-	-	-
15	404	404000	Amort Ltd-Term Elect/Gas Plant		5,060,230	86.06%	4,354,804	-	-	62,183	4,654,897	4,717,080	9,071,884
16	404	404001	Asbury Amortization Expense		-	100.00%	-	-	-	-	-	-	-
17	407	407491	Rate Ref Tax Reform Amort AR		(292,899)	0.00%	-	-	-	-	-	-	-
18	407	407494	Rate Ref Tax Reform Amort OK		(1,011,966)	0.00%	-	-	-	-	-	-	-
19	411	411101	Accretion Exp - ARO Wind EDE		-	0.00%	-	-	-	-	823,517	823,517	823,517
20			Total Amortization Expense:	Schedule 6	\$ 3,807,845		\$ 4,407,285	\$ 5,482	\$ (2,870,396)	\$ 62,183	\$ 5,478,414	\$ 2,675,684	\$ 7,082,969

Source: See reference column (d).

Purpose: To present the amortization expense for the test year and the pro forma balance which is included in the operating income statement.