

The Empire District Electric Company

Test Year Ending September 30, 2020

ER-2021-0312

WP 6.3 - Depreciation Expense

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Missouri Allocation Factor (2) (e)	Missouri Depreciation Rates (3) (f)	Total Missouri Test Year Ending Balance (g)	EXP ADJ 20 Annualized Depreciation (h)	Total Missouri Pro Forma Balance (i) = (g) + (h)
INTANGIBLE PLANT DEPRECIATION									
1	301	Organization	WP Depreciation 09-20	\$ -			\$ -	\$ -	\$ -
2	302	Franchises		-			-	-	-
3	303	Misc Intangible		-			-	-	-
4	301-303	Misc Intangible Plant		-			-	-	-
5		<u>Total Intangible Plant Depreciation:</u>		<u>-</u>			<u>-</u>	<u>-</u>	<u>-</u>
PRODUCTION PLANT DEPRECIATION									
6		<u>Steam Production:</u>							
7	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
8	311	Structures and Improvements		-		10.00%	-	-	-
9	312	Boiler Plant and Equipment		-		10.00%	-	-	-
10	314	Turbogenerators		-		10.00%	-	-	-
11	315	Accessory Electric Equipment		-		10.00%	-	-	-
12	316	Misc. Equipment		-		10.00%	-	-	-
13		<u>Total Riverton:</u>		<u>-</u>			<u>-</u>	<u>-</u>	<u>-</u>
14	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
15	311	Structures and Improvements		425,758		4.29%	381,516	(381,516)	-
16	312	Boiler Plant and Equipment		4,927,930		4.82%	4,354,414	(4,354,414)	-
17	312T	Unit Train		-		6.67%	-	-	-
18	314	Turbogenerators		823,603		4.89%	741,814	(741,814)	-
19	315	Accessory Electric Equipment		117,878		3.78%	103,978	(103,978)	-
20	316	Misc. Equipment		34,366		3.26%	30,112	(30,112)	-
21		<u>Total Asbury:</u>		<u>6,329,534</u>			<u>5,611,834</u>	<u>(5,611,834)</u>	<u>-</u>
22	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
23	311	Structures and Improvements		75,864		1.93%	66,492	13,877	80,369
24	312	Boiler Plant and Equipment		2,174,265		2.78%	1,851,456	689,538	2,540,993
25	312T	Unit Train		21,034		6.67%	18,441	2,193	20,634
26	314	Turbogenerators		399,057		2.74%	353,575	112,807	466,382
27	315	Accessory Electric Equipment		228,437		2.81%	199,664	55,131	254,795
28	316	Misc. Equipment		35,541		2.80%	31,829	12,034	43,863
29		<u>Total Iatan 1:</u>		<u>2,934,198</u>			<u>2,521,457</u>	<u>885,580</u>	<u>3,407,037</u>
30	311	Structures and Improvements	WP Depreciation 09-20	317,597		1.53%	269,546	77,575	347,121
31	311.05	Reg Plan Amort		-		0.00%	-	-	-
32	312	Boiler Plant and Equipment		2,289,053		1.53%	1,883,821	1,145,776	3,029,597
33	312.05	Reg Plan Amort		-		0.00%	-	-	-

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34	314	Turbogenerators	↓	759,868		1.53%	630,771	364,266	995,037
35	314.05	Reg Plan Amort		-		0.00%	-	-	-
36	315	Accessory Electric Equipment		193,737		1.54%	159,820	94,039	253,859
37	315.05	Reg Plan Amort		-		0.00%	-	-	-
38	316	Misc. Equipment		5,914		1.66%	4,914	2,854	7,768
39	316.05	Reg Plan Amort	↓	-		0.00%	-	-	-
40		<u>Total Iatan 2:</u>		3,566,170			2,948,873	1,684,511	4,633,383
41	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
42	311	Structures and Improvements	↓	340,151		1.92%	296,647	18,183	314,829
43	312	Boiler Plant and Equipment		757,459		1.80%	609,177	220,218	829,396
44	314	Turbogenerators		24,453		1.92%	20,824	5,028	25,852
45	315	Accessory Electric Equipment		97,908		1.92%	82,075	22,682	104,757
46	316	Misc. Equipment		13,806		1.89%	11,591	8,518	20,110
47		<u>Total Iatan Common:</u>		1,233,778			1,020,315	274,629	1,294,944
48	310	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
49	311	Structures and Improvements	↓	473,684		2.44%	421,885	(24,236)	397,649
50	312	Boiler Plant and Equipment		1,194,580		2.26%	1,024,814	218,931	1,243,745
51	312T	Train Lease (1)		-		6.67%	-	-	-
52	312.PLS	Unit Train (1)		-		6.67%	-	-	-
53	314	Turbogenerators		379,441		2.26%	328,163	58,844	387,007
54	315	Accessory Electric Equipment	116,213		2.20%	99,905	22,400	122,305	
55	316	Misc. Equipment	↓	63,318		2.15%	53,897	25,532	79,428
56		<u>Total Plum Point:</u>		2,227,235			1,928,664	301,471	2,230,135
57	310-316	Misc Steam Production Plant		-			-	101,924	101,924
58		<u>Total Steam Production:</u>		16,290,914			14,031,143	(2,363,721)	11,667,423
59		<u>Hydro Production:</u>							
60	330	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
61	331	Structures and Improvements	↓	28,940		1.80%	24,808	18,520	43,328
62	332	Dams		61,821		1.82%	53,834	28,895	82,728
63	333	Turbogenerators		129,640		2.45%	114,708	44,367	159,075
64	334	Accessory Electric Equipment		50,248		2.38%	44,052	12,664	56,717
65	335	Misc. Equipment		20,262		1.72%	16,579	19,469	36,049
66	330-335	Misc Hydro Production Plant	↓	-			-	76,922	76,922
67		<u>Total Hydro Production:</u>		290,911			253,981	200,838	454,819

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68		<u>Other Production:</u>							
69	340	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
70	341	Structures and Improvements		294,745		4.29%	263,611	6,869	270,480
71	342	Fuel Holders		55,747		4.82%	49,185	(6,211)	42,974
72	343	Prime Movers		-		6.67%	-	-	-
73	344	Generators		-		4.89%	-	-	-
74	345	Accessory Electric Equipment		3,412		3.78%	3,007	680	3,687
75	346	Misc. Equipment		13,510		3.26%	11,834	7,617	19,451
76		<u>Total Asbury:</u>		367,415			327,637	8,955	336,592
77	340	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
78	341	Structures and Improvements		124,821		4.50%	117,260	116,273	233,533
79	342	Fuel Holders		57,206		4.50%	51,676	11,849	63,525
80	343	Prime Movers		846,652		3.42%	768,261	774,268	1,542,530
81	344	Generators		210,251		3.50%	194,259	267,281	461,539
82	345	Accessory Electric Equipment		123,484		5.47%	111,637	30,829	142,466
83	346	Misc. Equipment		87,850		4.50%	78,939	57,406	136,346
84		<u>Total Energy Center:</u>		1,450,265			1,322,032	1,257,907	2,579,939
85	341	Structures and Improvements	WP Depreciation 09-20	34,263		3.20%	30,233	(2,229)	28,005
86	342	Fuel Holders		42,114		2.87%	34,654	1,951	36,605
87	343	Prime Movers		1,415,564		2.84%	1,226,515	301,696	1,528,211
88	344	Generators		151,984		3.15%	135,048	62,303	197,351
89	345	Accessory Electric Equipment		106,440		2.99%	88,946	14,031	102,977
90	346	Misc. Equipment		29,743		2.78%	24,288	2,972	27,260
91		<u>Total Energy Center FT8:</u>		1,780,109			1,539,683	380,725	1,920,408
92	340	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
93		<u>Total Riverton Common:</u>		-			-	-	-
94	341	Structures and Improvements	WP Depreciation 09-20	410,516		4.52%	378,707	91,831	470,538
95	342	Fuel Holders		18,006		2.98%	15,075	5,774	20,849
96	343	Prime Movers		202,240		2.54%	176,029	170,470	346,499
97	344	Generators		42,023		2.43%	36,338	16,377	52,715
98	345	Accessory Electric Equipment		60,893		3.56%	52,639	24,299	76,937
99	346	Misc. Equipment		57,845		3.31%	49,023	54,129	103,152
100		<u>Total Riverton 9, 10, 11:</u>		791,522			707,809	362,880	1,070,689

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				Test Year Ending Balance (d)			Test Year Ending Balance (g)	Annualized Depreciation (h)	Pro Forma Balance (i) = (g) + (h)
101	341	Structures and Improvements	WP Depreciation 09-20 ↓	461,880		2.55%	396,575	27,714	424,289
102	342	Fuel Holders		19,834		2.08%	16,009	1,625	17,634
103	343	Prime Movers		3,426,718		2.28%	2,901,943	876,791	3,778,734
104	344	Generators		453,280		2.06%	376,356	146,991	523,347
105	345	Accessory Electric Equipment		634,903		2.41%	527,295	125,989	653,284
106	346	Misc. Equipment		63,962		2.20%	52,047	11,278	63,325
107		<u>Total Riverton Unit 12:</u>		5,060,577			4,270,224	1,190,388	5,460,612
108	340	Land and Land Rights	WP Depreciation 09-20 ↓	-			-	-	-
109	341	Structures and Improvements		19,962		1.80%	16,814	9,490	26,304
110	342	Fuel Holders		54,687		1.50%	40,617	38,021	78,639
111	343	Prime Movers		493,278		1.84%	416,497	349,833	766,331
112	344	Generators		105,604		1.30%	85,066	170,108	255,174
113	345	Accessory Electric Equipment		64,964		1.82%	50,842	52,883	103,725
114	346	Misc. Equipment		7,176		1.80%	5,469	8,737	14,206
115		<u>Total State Line Unit 1:</u>	745,671			615,305	629,072	1,244,377	
116	341	Structures and Improvements	WP Depreciation 09-20 ↓	99,716		2.08%	81,390	34,421	115,812
117	342	Fuel Holders		4,761		2.08%	3,963	535	4,498
118	343	Prime Movers		15,877		1.88%	12,763	15,727	28,491
119	344	Generators		-		2.18%	-	-	-
120	345	Accessory Electric Equipment		33,824		2.01%	27,455	50,320	77,775
121	346	Misc. Equipment		27,786		2.43%	23,260	20,603	43,864
122		<u>Total State Line Common:</u>		181,964			148,832	121,607	270,439
123	340	Land and Land Rights	WP Depreciation 09-20 ↓	-			-	-	-
124	341	Structures and Improvements		179,292		2.08%	146,326	29,696	176,022
125	342	Fuel Holders		4,291		2.08%	3,572	718	4,291
126	343	Prime Movers		2,168,600		1.88%	1,742,893	934,412	2,677,305
127	344	Generators		672,875		2.18%	555,188	164,989	720,177
128	345	Accessory Electric Equipment		173,854		2.01%	140,982	66,021	207,002
129	346	Misc. Equipment		71,790		2.43%	60,061	25,765	85,827
130		<u>Total State Line CC:</u>	3,270,701			2,649,022	1,221,602	3,870,625	
131	341-346	Generators	WP Depreciation 09-20 ↓	-		3.33%	-	17,111,069	17,111,069
132		<u>Total Wind Project:</u>		-			-	17,111,069	17,111,069
133	340-346	Solar	WP Depreciation 09-20 ↓	-		5.00%	-	201,000	201,000
134		<u>Total Solar</u>		-			-	201,000	201,000

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137	340-346	Misc Other Production Plant	WP Depreciation 09-20	-			-	890,481	890,481
135	347	Asset Retirement Costs	WP Depreciation 09-20	-		0.00%	-	-	-
136		Total Asset Retirement Costs		-			-	-	-
138		Total Other Production:		13,648,224			11,580,546	23,375,686	34,956,231
139		Total Production Plant Depreciation:		30,230,049			25,865,670	21,212,803	47,078,473
TRANSMISSION PLANT DEPRECIATION									
140	350	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
141	352	Structures and Improvements		92,723		2.00%	78,960	(13,848)	65,113
142	352	Structures and Improvements (latan)		453		2.00%	386	(78)	308
143	353	Station Equipment		3,534,448		1.83%	2,909,639	1,021,501	3,931,140
144	353	Station Equipment (latan)		11,719		1.83%	9,648	3,637	13,285
145	354	Towers & Fixtures		46,759		1.69%	40,090	(7,397)	32,693
146	355	Poles & Fixtures		3,331,058		3.33%	2,852,798	129,024	2,981,822
147	356	Overhead Conductor		1,826,565		1.79%	1,513,715	191,226	1,704,940
148	350-356	Misc Transmission Plant		-			-	2,309,528	2,309,528
149		Total Transmission Plant Depreciation:		8,843,726			7,405,235	3,633,594	11,038,829
DISTRIBUTION PLANT DEPRECIATION									
150	360	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
151	361	Structures		629,181		1.83%	560,452	(150,530)	409,922
152	362	Station Equipment		3,364,531		2.20%	3,000,701	281,978	3,282,679
153	364	Poles & Fixtures		8,401,944		3.64%	7,398,729	1,272,090	8,670,819
154	365	Overhead Conductor		7,730,671		3.57%	6,999,409	(858,908)	6,140,501
155	366	Underground Conduit		1,716,132		3.38%	1,589,485	(402,637)	1,186,848
156	367	Underground Conductor		2,515,779		3.59%	2,333,220	(672,412)	1,660,807
157	368	Transformers		3,198,943		2.44%	2,883,655	(130,338)	2,753,317
158	369	Services		4,072,654		4.44%	3,690,516	(478,166)	3,212,350
159	370	Meters		606,945		2.27%	533,858	494,612	1,028,471
160	370.1	AMI Meters		-		5.00%	-	1,145,007	1,145,007
161	371	Private Lights		823,038		4.67%	745,354	(19,870)	725,484
162	373	Street Lights		730,363		3.33%	645,239	65,392	710,631
163	375	Charging Stations		8,082		5.00%	8,082	(65)	8,017
164	360-375	Misc Distribution Plant		-			-	2,010,275	2,010,275
165		Total Distribution Plant Depreciation:		33,798,263			30,388,699	2,556,430	32,945,129

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GENERAL PLANT DEPRECIATION									
166	389	Land and Land Rights	WP Depreciation 09-20	-			-	-	-
167	390	Structures		400,819		2.62%	339,494	240,347	579,841
168	391	Furniture		280,697		4.17%	235,942	(9,786)	226,156
169	391C	Computer Equipment		1,698,782		10.00%	1,464,511	1,367,015	2,831,526
170	391LS	Furniture Lease		739		4.17%	622	196	818
171	392	Transportation Equipment (1)		-		6.43%	-	-	-
172	393	Stores Equipment		50,809		2.86%	44,952	6,728	51,680
173	394	Tools		405,003		5.00%	358,888	28,339	387,227
174	395	Lab Equipment		71,574		2.38%	63,483	78,409	141,891
175	396	Power Operated Equipment (1)		-		5.28%	-	-	-
176	397	Communication		521,205		4.55%	453,203	183,640	636,843
177	398	Misc. Equipment		10,321		3.70%	9,178	(2,053)	7,125
	389-398	Misc General Plant		-			-	1,643,212	1,643,212
178		<u>Total General Plant Depreciation:</u>		<u>3,439,951</u>			<u>2,970,273</u>	<u>3,536,047</u>	<u>6,506,320</u>
179		<u>Total Depreciation Expense:</u>	Schedule 6	<u>\$ 76,311,988</u>			<u>\$ 66,629,876</u>	<u>\$ 30,938,874</u>	<u>\$ 97,568,750</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 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.