

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

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	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 (e)	Allocation Factor (f)	Test Year Ending Balance (g) = (e) x (f)	PISA Depreciation (h)	Reg. Asset/Liab. Amort. Expense (i)	GFR Reallocation (j)	Amortization Annualization (k)	Pro Forma Adjustments (l) = (h) thru (k)	Pro Forma Balance (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	402	403XXX	PISA Asset Amortization		-	100.00%	-	-	662,192	-	-	662,192	662,192
8	403	403XXX	Wind Asset Retirement Obligation Amortization		-	100.00%	-	-	762,685	-	-	762,685	762,685
9	403	403XXX	Wind Revenues Liability Amortization		-	100.00%	-	-	(4,203,532)	-	-	(4,203,532)	(4,203,532)
10	403	403XXX	Riverton Environmental Cost Amortization		-	100.00%	-	-	1,133,275	-	-	1,133,275	1,133,275
11	403	403XXX	Asbury Coal Amortization		-	100.00%	-	-	58,955	-	-	58,955	58,955
12	403	403XXX	Asbury Rate Base Amortization		-	100.00%	-	-	4,937,445	-	-	4,937,445	4,937,445
13	404	403XXX	Asbury AAO Liability Amortization		-	100.00%	-	-	(12,125,112)	-	-	(12,125,112)	(12,125,112)
14	403	403XXX	Stranded Meter Amortization		-	100.00%	-	-	500,591	-	-	500,591	500,591
15	403	403XXX	Storm Uri Fuel Costs Amortization		-	100.00%	-	-	14,007,949	-	-	14,007,949	14,007,949
16	403	404000	Amort Ltd-Term Elect/Gas Plant		5,060,230	86.06%	4,354,804	-	-	62,183	1,697,502	1,759,684	6,114,488
17	403	404001	Asbury Amortization Expense		-	100.00%	-	-	-	-	-	-	-
18	407	407491	Rate Ref Tax Reform Amort AR		(292,899)	0.00%	-	-	-	-	-	-	-
19	407	407494	Rate Ref Tax Reform Amort OK		(1,011,966)	0.00%	-	-	-	-	-	-	-
20			Total Amortization Expense:	Schedule 6	\$ 3,807,845		\$ 4,407,285	\$ 5,482	\$ 3,864,852	\$ 62,183	\$ 1,697,502	\$ 5,630,019	\$ 10,037,304

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.