

The Empire District Electric Company  
Test Year Ending September 30, 2023  
ER-2024-0261  
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 (8) (f)	Total Missouri Test Year Ending Balance (g)	EXP ADJ 15 Annualized Depreciation (h)	Total Missouri Pro Forma Ending Balance (i) = (g) + (h)
<b>INTANGIBLE PLANT DEPRECIATION (1)</b>									
1	301	Organization	WP Depreciation 09-23	\$ -			\$ -	\$ -	-
2	302	Franchises	↓	-			-	-	-
3	303	Misc Intangible	↓	-			-	-	-
4	301-303	Misc Intangible Plant		-			-	-	-
5		<u>Intangible Plant Depreciation Non-Wind:</u>		-			-	-	-
6	301	Organizational Costs	WP Depreciation 09-23	-			-	-	-
7	302	Franchises & Consents	↓	-			-	-	-
8	303	Misc. Intangible Plant	↓	-			-	-	-
9		<u>Total Neosho Ridge:</u>		-			-	-	-
10	301	Organizational Costs	WP Depreciation 09-23	-			-	-	-
11	302	Franchises & Consents	↓	-			-	-	-
12	303	Misc. Intangible Plant	↓	-			-	-	-
13		<u>Total North Fork Ridge:</u>		-			-	-	-
14	301	Organizational Costs	WP Depreciation 09-23	-			-	-	-
15	302	Franchises & Consents	↓	-			-	-	-
16	303	Misc. Intangible Plant	↓	-			-	-	-
17		<u>Total Kings Point:</u>		-			-	-	-
18		<u>Total Intangible Plant Depreciation w/Wind:</u>		-			-	-	-
<b>PRODUCTION PLANT DEPRECIATION</b>									
19		<u>Steam Production:</u>							
20	310	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
21	311	Structures and Improvements	↓	89,080		1.99%	80,089	602	80,690
22	312	Boiler Plant and Equipment	↓	2,831,627		3.57%	2,545,146	30,257	2,575,403
23	312T	Unit Train	↓	54,568		17.89%	52,167	(121)	52,046
24	314	Turbogenerators	↓	590,167		4.00%	549,672	20,620	570,292
25	315	Accessory Electric Equipment	↓	310,256		3.37%	282,933	77	283,010
26	316	Misc. Equipment	↓	41,203		2.96%	37,901	6,156	44,058
27		<u>Total Iatan 1:</u>		3,916,901			3,547,908	57,591	3,605,498
28	311	Structures and Improvements	WP Depreciation 09-23	429,862		2.08%	390,919	(453)	390,465
29	311.05	Reg Plan Amort	↓	-		0.00%	-	-	-
30	312	Boiler Plant and Equipment	↓	4,295,013		3.10%	4,001,361	(98,979)	3,902,382
31	312.05	Reg Plan Amort	↓	-		0.00%	-	-	-
32	314	Turbogenerators	↓	1,223,835		2.58%	1,124,164	(2,996)	1,121,168
33	314.05	Reg Plan Amort	↓	-		0.00%	-	-	-
34	315	Accessory Electric Equipment	↓	315,346		2.56%	289,774	2,263	292,037
35	315.05	Reg Plan Amort	↓	-		0.00%	-	-	-
36	316	Misc. Equipment	↓	892		0.00%	-	-	-
37	316.05	Reg Plan Amort	↓	-		0.00%	-	-	-
38		<u>Total Iatan 2:</u>		6,264,947			5,806,217	(100,164)	5,706,053

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (g) + (h)
39	310	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
40	311	Structures and Improvements		449,102		2.22%	408,039	11,582	419,620
41	312	Boiler Plant and Equipment		1,241,165		3.11%	1,122,579	12,757	1,135,336
42	314	Turbogenerators		33,564		2.68%	30,721	(71)	30,650
43	315	Accessory Electric Equipment		131,895		2.62%	119,623	(277)	119,345
44	316	Misc. Equipment		25,101		3.15%	23,162	(54)	23,108
45		<u>Total Iatan Common:</u>		<u>1,880,827</u>			<u>1,704,124</u>	<u>23,936</u>	<u>1,728,060</u>
46	310	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
47	311	Structures and Improvements		484,994		2.41%	440,059	(1,174)	438,885
48	312	Boiler Plant and Equipment		1,689,699		3.23%	1,558,259	3,781	1,562,040
49	312T	Train Lease		-		FOOTNOTE (7)	-	-	-
50	312.PLS	Unit Train		-		FOOTNOTE (7)	-	-	-
51	314	Turbogenerators		478,809		2.84%	437,025	(716)	436,309
52	315	Accessory Electric Equipment		144,284		2.72%	131,575	21	131,596
53	316	Misc. Equipment		84,050		3.01%	76,879	(867)	76,012
54		<u>Total Plum Point:</u>		<u>2,881,836</u>			<u>2,643,797</u>	<u>1,045</u>	<u>2,644,842</u>
55	310-316	Misc Steam Production Plant		-			-	215,590	215,590
56		<u>Total Steam Production:</u>		<u>14,944,510</u>			<u>13,702,046</u>	<u>197,998</u>	<u>13,900,043</u>
57		<u>Hydro Production:</u>							
58	330	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
59	331	Structures and Improvements		93,042		2.94%	86,275	3,059	89,335
60	332	Dams		94,925		2.15%	86,924	3,755	90,679
61	333	Turbogenerators		493,230		6.60%	474,467	(8,270)	466,198
62	334	Accessory Electric Equipment		68,884		2.72%	62,745	(351)	62,395
63	335	Misc. Equipment		115,397		3.56%	107,211	22,465	129,676
64	330-335	Misc Hydro Production Plant		-			-	62,307	62,307
65		<u>Total Hydro Production:</u>		<u>865,478</u>			<u>817,622</u>	<u>82,967</u>	<u>900,589</u>
66	340	Land		-			-	-	-
67		<u>Other Production:</u>							
68	340	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
69	341	Structures and Improvements		323,596		2.07%	268,185	(622)	267,562
70	342	Fuel Holders		38,446		1.29%	27,754	(64)	27,690
71	343	Prime Movers		-		0.00%	-	-	-
72	344	Generators		-		0.00%	-	-	-
73	345	Accessory Electric Equipment		12,016		0.63%	7,398	4,514	11,912
74	346	Misc. Equipment		26,437		1.96%	22,504	249	22,753
75		<u>Total Asbury:</u>		<u>400,496</u>			<u>325,841</u>	<u>4,076</u>	<u>329,917</u>
76	340	Land	WP Depreciation 09-23	-			-	-	-

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
77	341	Structures		5,792		4.00%	5,792	2	5,793
78	342	Fuel Holders		-		4.00%	-	-	-
79	343	Prime Movers		-		4.00%	-	-	-
80	344	Generators		94,166		4.00%	94,166	29	94,195
81	345	Access. Electric		20,592		4.00%	20,592	6	20,598
82	346	Misc. Equipment		300		4.00%	300	0	300
83		<u>Total Prosperity Solar:</u>		120,850			120,850	37	120,887
84	340	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
85	341	Structures and Improvements		310,684		7.33%	296,806	(914)	295,893
86	342	Fuel Holders		3,741		0.00%	-	-	-
87	343	Prime Movers		1,510,951		5.34%	1,426,110	(156,400)	1,269,711
88	344	Generators		359,382		5.79%	339,399	3,344	342,743
89	345	Accessory Electric Equipment		142,311		5.67%	131,848	(54)	131,794
90	346	Misc. Equipment		15,969		0.44%	8,690	8,67	8,757
91		<u>Total Energy Center:</u>		2,343,038			2,202,854	(153,957)	2,048,897
92	341	Structures and Improvements	WP Depreciation 09-23	36,772		3.37%	33,484	(825)	32,659
93	342	Fuel Holders		41,997		2.95%	37,356	(87)	37,269
94	343	Prime Movers		2,328,325		4.06%	2,144,901	88,093	2,232,994
95	344	Generators		239,554		4.61%	222,847	13,052	235,899
96	345	Accessory Electric Equipment		122,438		3.45%	110,648	(315)	110,333
97	346	Misc. Equipment		32,798		3.20%	29,456	(77)	29,379
98		<u>Total Energy Center FT8:</u>		2,801,884			2,578,693	99,840	2,678,533
99	340	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
100		<u>Total Riverton Common:</u>		-			-	-	-
101	341	Structures and Improvements	WP Depreciation 09-23	874,230		6.57%	829,683	15,503	845,187
102	342	Fuel Holders		84,421		4.18%	77,712	(185)	77,527
103	343	Prime Movers		469,464		5.77%	444,077	13,917	457,993
104	344	Generators		70,616		4.21%	65,839	(153)	65,687
105	345	Accessory Electric Equipment		112,536		5.45%	105,113	(3,525)	101,588
106	346	Misc. Equipment		142,701		6.27%	133,690	(7,966)	125,724
107		<u>Total Riverton 10, 11:</u>		1,753,968			1,656,114	17,591	1,673,705
108	341	Structures and Improvements	WP Depreciation 09-23	496,102		2.57%	449,871	5,199	455,070
109	342	Fuel Holders		20,536		2.20%	18,127	213	18,340
110	343	Prime Movers		4,350,662		2.84%	3,981,445	80,235	4,061,680
111	344	Generators		609,103		2.86%	556,512	(470)	556,042
112	345	Accessory Electric Equipment		707,945		2.91%	639,998	6,567	646,565
113	346	Misc. Equipment		45,347		2.39%	40,217	3,484	43,701
114		<u>Total Riverton Unit 12:</u>		6,229,694			5,686,169	95,229	5,781,399
115	340	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
116	341	Structures and Improvements		11,152		0.73%	8,302	2,201	10,503

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117	342	Fuel Holders		51,225		1.51%	43,320	(101)	43,219
118	343	Prime Movers		832,724		2.92%	764,861	311,041	1,075,902
119	344	Generators		240,730		3.69%	225,424	(58,149)	167,275
120	345	Accessory Electric Equipment		138,581		2.97%	125,714	75,382	201,096
121	346	Misc. Equipment		10,119		3.59%	9,227	(4,507)	4,721
122		<u>Total State Line Unit 1:</u>		1,284,531			1,176,849	325,868	1,502,717
123	341	Structures and Improvements	WP Depreciation 09-23	163,763		2.31%	145,643	2,154	147,797
124	342	Fuel Holders		472		0.00%	-	-	-
125	343	Prime Movers		40,311		3.38%	36,990	(1,460)	35,530
126	345	Accessory Electric Equipment		89,603		2.99%	81,337	68	81,405
127	346	Misc. Equipment		29,030		1.80%	24,693	(4,741)	19,952
128		<u>Total State Line Common:</u>		323,179			288,663	(3,979)	284,684
129	340	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
130	341	Structures and Improvements		236,321		2.36%	210,771	(276)	210,495
131	342	Fuel Holders		422		0.00%	-	-	-
132	343	Prime Movers		3,657,037		2.80%	3,316,735	(166,173)	3,150,562
133	344	Generators		899,455		2.96%	819,220	(4,035)	815,185
134	345	Accessory Electric Equipment		219,177		2.58%	196,514	(2,549)	193,965
135	346	Misc. Equipment		91,508		2.80%	82,208	1,800	84,008
136		<u>Total State Line CC:</u>		5,103,920			4,625,449	(171,233)	4,454,216
137		<u>Total Other Production-Non-Wind</u>		20,361,561			18,661,481	213,474	18,874,955
138	340	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
139	341	Structures and Improvements		365,759		3.33%	324,174	(57)	324,117
140	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-
141	343	Prime Movers		-		3.33%	-	-	-
142	344	Generators		8,323,584		3.33%	7,377,236	(1,292)	7,375,944
143	345	Accessory Electric Equipment		169,869		3.33%	150,556	(26)	150,529
144	346	Miscellaneous Power Plant Equipment		38,195		3.33%	33,852	(6)	33,846
145		<u>Total Neosho Ridge:</u>		8,897,407			7,885,818	(1,381)	7,884,437
146	340	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
147	341	Structures and Improvements		78,751		3.33%	69,797	44	69,841
148	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-
149	343	Prime Movers		-		3.33%	-	-	-
150	344	Generators		4,255,665		3.33%	3,771,818	(1,074)	3,770,744
151	345	Accessory Electric Equipment		86,850		3.33%	76,976	(22)	76,954
152	346	Miscellaneous Power Plant Equipment		19,754		3.33%	17,508	(5)	17,503
153		<u>Total North Fork Ridge Point:</u>		4,441,020			3,936,099	(1,057)	3,935,042
154	340	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
155	341	Structures and Improvements		186,290		3.33%	165,110	(35)	165,075
156	342	Fuel Holders, Producers & Accessories		-		3.33%	-	-	-

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157	343	Prime Movers		-		3.33%	-	-	-
158	344	Generators		4,239,408		3.33%	3,757,409	(787)	3,756,623
159	345	Accessory Electric Equipment		86,519		3.33%	76,682	(16)	76,666
160	346	Miscellaneous Power Plant Equipment		19,454		3.33%	17,242	(4)	17,238
161		<u>Total Kings Point:</u>		4,531,671			4,016,443	(841)	4,015,602
162		<u>Total Other Production w/Wind:</u>		38,231,659			34,499,842	210,194	34,710,036
163	340-346	Misc Other Production Plant		-			-	70,795	70,795
164	347	Asset Retirement Costs	WP Depreciation 09-23	-		0.00%	-	-	-
165		<u>Total Asset Retirement Costs</u>		-			-	-	-
164		<u>Total Other Production:</u>		38,231,659			34,499,842	280,989	34,780,831
165		<u>Total Production Plant Depreciation:</u>		54,041,647			49,019,510	561,953	49,581,463
<b>TRANSMISSION PLANT DEPRECIATION</b>									
166	350	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
167	352	Structures and Improvements		183,652		1.07%	141,208	3,140	144,348
168	352	Structures and Improvements (latan)		275		1.07%	212	(1)	210
169	353	Station Equipment		5,797,933		2.44%	5,008,914	490,734	5,499,648
170	353	Station Equipment (latan)		12,041		2.44%	10,405	(531)	9,874
171	354	Towers & Fixtures		74,501		1.17%	60,917	18,818	79,735
172	355	Poles & Fixtures		6,624,359		3.60%	5,756,529	1,143,831	6,900,360
173	356	Overhead Conductor		2,678,746		1.82%	2,241,924	123,837	2,365,761
174	350-356	Misc Transmission Plant		-			-	471,553	471,553
175		<u>Total Transmission Plant Depreciation Non-Wind:</u>		15,371,507			13,220,108	2,251,381	15,471,489
176	350	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
177	352	Structures and Improvements		-		0.97%	-	-	-
178	353	Station Equipment		65,861		2.03%	55,819	14,511	70,330
179	354	Towers & Fixtures		-		1.06%	-	-	-
180	355	Poles & Fixtures		240,195		1.80%	193,358	212,016	405,374
181	356	Overhead Conductors & Devices		192,883		1.46%	156,835	48,105	204,939
182		<u>Total Neosho Ridge:</u>		498,939			406,011	274,632	680,643
183	350	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
184	352	Structures and Improvements		-		0.97%	-	-	-
185	353	Station Equipment		33,619		2.03%	28,493	7,403	35,897
186	354	Towers & Fixtures		-		1.06%	-	-	-
187	355	Poles & Fixtures		53,097		1.80%	42,743	46,858	89,601
188	356	Overhead Conductors & Devices		42,638		1.46%	34,669	10,629	45,298
189		<u>Total North Fork Ridge:</u>		129,354			105,905	64,890	170,795
190	350	Land and Land Rights	WP Depreciation 09-23	-			-	-	-

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191	352	Structures and Improvements		-		0.97%	-	-	-
192	353	Station Equipment		33,545		2.03%	28,430	7,390	35,820
193	354	Towers & Fixtures		-		1.06%	-	-	-
194	355	Poles & Fixtures		122,337		1.80%	98,482	107,978	206,460
195	356	Overhead Conductors & Devices		98,240		1.46%	79,880	24,497	104,377
196		<u>Total Kings Point:</u>		254,122			206,792	139,865	346,656
197		<u>Total Transmission Plant w/Wind:</u>		16,253,922			13,938,817	2,730,767	16,669,584
<b>DISTRIBUTION PLANT DEPRECIATION</b>									
198	360	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
199	361	Structures		1,268,111		1.94%	1,112,722	(356,764)	755,958
200	362	Station Equipment		4,464,742		2.11%	3,887,219	233,589	4,120,808
201	364	Poles & Fixtures		15,510,064		5.05%	13,902,738	(346,755)	13,555,983
202	365	Overhead Conductor		8,492,806		3.10%	7,465,329	(6,866)	7,458,463
203	366	Underground Conduit		1,380,938		1.76%	1,179,468	171,267	1,350,735
204	367	Underground Conductor		1,564,563		1.56%	1,304,741	185,851	1,490,592
205	368	Transformers		3,134,363		1.88%	2,703,665	209,808	2,913,474
206	369	Services		3,856,575		3.32%	3,351,297	279,226	3,630,523
207	370	Meters		482,019		4.39%	444,085	(52,033)	392,052
208	370.1	Meters-AMI		1,776,039		4.39%	1,620,504	37,584	1,658,088
209	371	Install on Customer Premises		701,791		3.48%	607,422	10,569	617,991
210	371.1	EV Chargers on Cust Prem		14,231		5.00%	14,231	(13)	14,218
211	371.2	EV Chargers Residential		-		FOOTNOTE (3)	-	-	-
212	371.3	EV Charges Ready		-		FOOTNOTE (4)	-	-	-
213	371.4	EV Charges Commercial		-		FOOTNOTE (5)	-	-	-
214	371.5	EV Charges School		-		FOOTNOTE (6)	-	-	-
215	373	Street Lights		951,537		3.90%	841,415	70,561	911,976
216	375	Charging Stations		-		5.00%	-	-	-
217	360-375	Misc Distribution Plant		-			-	1,116,879	1,116,879
218		<u>Total Distribution Plant Depreciation:</u>		43,597,779			38,434,836	1,552,904	39,987,740
<b>GENERAL PLANT DEPRECIATION</b>									
219	389	Land and Land Rights	WP Depreciation 09-23	-			-	-	-
220	390	Structures		390,321		1.73%	317,653	232,922	550,575
221	391	Furniture		259,598		5.00%	228,484	(25,714)	202,771
222	391C	Computer Equipment		1,889,915		20.00%	1,745,652	(106,949)	1,638,703
223	391LS	Furniture Lease		7,032		5.00%	6,187	3,080	9,266
224	392	Transportation Equipment		-		FOOTNOTE (7)	-	-	-
225	393	Stores Equipment		80,664		2.86%	73,135	1,086	74,221
226	394	Tools		390,744		5.00%	351,344	47,084	398,428
227	395	Lab Equipment		120,834		5.00%	113,783	1,083	114,867
228	396	Power Operated Equipment		-		FOOTNOTE (7)	-	-	-
229	397	Communication		685,330		6.67%	623,156	(49,846)	573,310
230	398	Misc. Equipment		9,341		2.94%	8,428	(495)	7,933
231	389-398	Misc General Plant		-			-	725,207	725,207

The Empire District Electric Company  
Test Year Ending September 30, 2023  
ER-2024-0261  
WP 6.3 - Depreciation Expense

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Missouri	Missouri	Total Missouri	EXP ADJ 15	Total Missouri
				Test Year Ending Balance (d)	Allocation Factor (2) (e)	Depreciation Rates (8) (f)	Test Year Ending Balance (g)	Annualized Depreciation (h)	Pro Forma Ending Balance (i) = (g) + (h)
232		<u>Total General Plant Depreciation:</u>		3,833,779			3,467,822	827,459	4,295,281
233		<u>Total Depreciation Expense:</u>	Schedule 6	\$ 117,727,126			\$ 104,860,984	\$ 5,673,084	\$ 110,534,068

**Footnotes:**

- (1) - Intangible Plant Depreciation is included in the EXP ADJ 16 Amortization Expense Annualized.
- (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) - Per Property Accounting, the depreciation for this asset is being booked to 182441 per the MO Report and Order in Case No. ET-2020-0390.
- (4) - Per Property Accounting, the depreciation for this asset is being booked to 182442 per the MO Report and Order in Case No. ET-2020-0390.
- (5) - Per Property Accounting, the depreciation for this asset is being booked to 182443 per the MO Report and Order in Case No. ET-2020-0390.
- (6) - Per Property Accounting, the depreciation for this asset is being booked to 182444 per the MO Report and Order in Case No. ET-2020-0390.
- (7) - 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.
- (8) - The Missouri annual depreciation rates are adopted from Missouri case, ER-2021-0312.

**Source:** See reference column (c).

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