

The Empire District Electric Company  
 Test Year Ending September 30, 2023  
 ER-2024-0261  
 WP 6.4 - Amortization Expense

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass	Total Company	Missouri	Total Missouri	EXP ADJ 5	EXP ADJ 7	EXP ADJ 16	Total Missouri	Total Missouri
					Test Year Ending Balance (e)	(f)	Reclassified Ending Balance (g)	Test Year Allocations (h)	Test Year Ending Balance (i) = (g) x (h)	PISA Depreciation (j)	Reg. Asset/Liab. Amort. Expense (k)	Amortization Annualization (l)	Pro Forma Adjustments (m) = (j) thru (l)	Pro Forma Ending Balance (n) = (i) + (m)
<b>AMORTIZATION EXPENSE</b>														
1	403	403003	MO lat I Amrt O&M ER-2010-0130	TB 09-2023	\$ 84,729	\$ -	\$ 84,729	100.00%	\$ 84,729	\$ -	\$ -	\$ -	\$ -	\$ 84,729
2	403	403009	MO lat II Amrt OM ER-2011-0004		44,828	-	44,828	100.00%	44,828	-	(0)	-	(0)	44,828
3	403	403011	MO PlmPt Amrt O&M ER-2011-0004		1,987	-	1,987	100.00%	1,987	-	0	-	0	1,987
4	403	403012	Def Deprec 5-22-11 tornado		201,258	-	201,258	100.00%	201,258	-	-	-	-	201,258
5	403	403013	Depreciation Expense-PISA		(8,246,019)	-	(8,246,019)	100.00%	(8,246,019)	8,246,019	-	-	8,246,019	-
6	403	403014	MO Stub Period Tx ER-2019-0374		(2,345,691)	-	(2,345,691)	100.00%	(2,345,691)	-	-	-	-	(2,345,691)
7	403	403017	PISA Deferred Deprec Amort		183,332	-	183,332	100.00%	183,332	-	2,476,432	-	2,476,432	2,659,764
8	403	403018	ARO RgAsst Amt-MO ER-2021-0312		1,133,275	-	1,133,275	100.00%	1,133,275	-	-	-	1,133,275	1,133,275
9	403	403XXX	Asbury Environmental Costs		-	-	-	100.00%	-	-	(335,384)	-	(335,384)	(335,384)
10	403	403XXX	Asbury AAO Amortization		-	-	-	100.00%	-	-	(1,083,397)	-	(1,083,397)	(1,083,397)
11	403	403XXX	MO EADIT Tracker Amortization		-	-	-	100.00%	-	-	6,962,109	-	6,962,109	6,962,109
12	403	403XXX	HLBV Paygo Amortization		-	-	-	100.00%	-	-	414,996	-	414,996	414,996
13	403	403XXX	MO Property Tax Tracker Amortization Expense		-	-	-	100.00%	-	-	3,754,385	-	3,754,385	3,754,385
14	403	403XXX	Interruptible Service Credit Amortization		-	-	-	100.00%	-	-	406,509	-	406,509	406,509
15	403	403XXX	Storm Uri Amortization		-	-	-	100.00%	-	-	-	-	-	-
16	404	404000	Amort Ltd-Term Elect/Gas Plant		7,601,269	(1,100,346)	6,500,923	86.98%	5,654,701	-	-	10,983,122	10,983,122	16,637,822
17	404	404001	Asbury Amortization Expense		215,838	-	215,838	0.00%	-	-	-	-	-	-
18	404	404002	PISA Amortization		(2,318,083)	-	(2,318,083)	100.00%	(2,318,083)	2,318,083	-	-	2,318,083	-
19	404	404005	Amort of PISA Deferred Amort		9,702	-	9,702	100.00%	9,702	-	130,339	-	130,339	140,041
20	407	407491	Rate Ref Tax Reform Amort AR		(658,345)	-	(658,345)	0.00%	-	-	-	-	-	-
21	407	407494	Rate Ref Tax Reform Amort OK		-	-	-	0.00%	-	-	-	-	-	-
22	404	404003	Amorization Exp-Wind EDE		367,453	1,100,346	1,467,798	88.60%	1,300,537	-	-	-	-	1,300,537
23	421	421034	PISA Equity Return Amort		-	-	-	100.00%	-	-	2,043,890	-	2,043,890	2,043,890
24	431	431209	PISA Carrying Cost Amort		-	-	-	100.00%	-	-	3,468,912	-	3,468,912	3,468,912
25			<b>Total Amortization Expense:</b>	Schedule 6	<b>\$ (3,724,466)</b>	<b>\$ -</b>	<b>\$ (3,724,466)</b>		<b>\$ (4,295,443)</b>	<b>\$ 10,564,101</b>	<b>\$ 18,238,790</b>	<b>\$ 10,983,122</b>	<b>\$ 39,786,014</b>	<b>\$ 35,490,570</b>

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.