



The Empire District Electric Company  
Missouri Jurisdiction  
Docket No. ER-2019-0374  
WP 4.3 - Depreciation Expense Detail

Line No.	FERC (a)	Description (b)	03/31/2019 Total Company Depreciation Expense (c)	03/31/2019 Total Missouri Depreciation Expense (d)	Annualized Depreciation Adjustment WP IS ADJ 7 (e)	Missouri Pro Forma Ending Balance (f) = (d) + (e)
<u>DEPRECIATION EXPENSE</u>						
301		Organization	\$ -	\$ -	\$ -	\$ -
302		Franchises	-	-	-	-
303		Misc Intangible	-	-	-	-
301-303		Misc Intangible Plant	-	-	-	-
		Total Intangible Plant	-	-	-	-
310R		Land	-	-	-	-
311R		Structures	11,393	10,827	(10,827)	-
312R		Boiler Plant	4,250	4,056	(4,056)	-
314R		Turbogenerators	-	-	-	-
315R		Access. Electric	715	690	(690)	-
316R		Misc. Equipment	-	-	-	-
		RIVERTON	16,358	15,572	(15,572)	-
310A		Land	-	-	-	-
311A		Structures	821,632	764,711	(8,576)	756,135
312A		Boiler Plant	9,741,554	8,883,363	(207,706)	8,675,657
312AT		(Unit Train)	-	-	-	-
312		Operating Leases	-	-	-	-
314A		Turbogenerators	1,621,156	1,512,644	(37,621)	1,475,023
315A		Access. Electric	242,033	218,986	(16,421)	202,566
316A		Misc. Equipment	76,244	68,192	(11,195)	56,997
		ASBURY	12,502,620	11,447,896	(281,518)	11,166,379
310I		Land	-	-	-	-
311I		Structures	74,498	66,511	(130)	66,381
312I		Boiler Plant	2,061,984	1,781,778	32,434	1,814,212
312IT		(Unit Train)	21,004	18,461	(40)	18,421
314I		Turbogenerators	388,322	349,153	4,225	353,378
315I		Access. Electric	224,452	198,668	(66)	198,602
316I		Misc. Equipment	36,236	32,126	(463)	31,663
		IATAN 1	2,806,498	2,446,698	35,959	2,482,657
311I2		Structures	308,966	266,161	2,486	268,647
311.05		Reg Plan Amort	-	-	-	-
312I2		Boiler Plant	2,285,707	1,862,930	16,535	1,879,465
312.05		Reg Plan Amort	-	-	-	-
314I2		Turbogenerators	756,080	628,357	1,380	629,737
314.05		Reg Plan Amort	-	-	-	-
315I2		Access. Electric	196,056	160,185	(985)	159,200
315.05		Reg Plan Amort	-	-	-	-
316I2		Misc. Equipment	5,889	4,849	(1,300)	3,550
316.05		Reg Plan Amort	-	-	-	-
		IATAN 2	3,552,697	2,922,483	18,116	2,940,599
310IC		Land	-	-	-	-
311IC		Structures	286,792	255,903	40,458	296,361
312IC		Boiler Plant	734,978	591,341	14,759	606,100
314IC		Turbogenerators	24,525	21,141	(339)	20,802
315IC		Access. Electric	93,951	78,949	3,007	81,956
316IC		Misc. Equipment	13,156	11,060	535	11,595
		IATAN COMMON	1,153,400	958,393	58,420	1,016,814
310P		Land	-	-	-	-
311P		Structures	462,315	422,382	(1,115)	421,268
312P		Boiler Plant	1,183,377	1,025,107	(3,093)	1,022,014
312PLS		Trains Lease	-	-	-	-
312PT		(Unit Train)	-	-	-	-
314P		Turbogenerators	371,574	327,223	411	327,635



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	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)
315P		Access. Electric	115,432	100,086	(536)	99,550
316P		Misc. Equipment	62,647	53,691	(117)	53,573
		PLUM POINT	2,195,344	1,928,490	(4,450)	1,924,039
310-316		Misc Steam Production	-	-	-	-
330		Land	-	-	-	-
331		Structures	14,632	12,564	13,063	25,627
332		Dams	59,948	52,341	2,994	55,335
333		Turbogenerators	95,489	86,119	40,878	126,997
334		Access. Electric	33,383	29,854	19,793	49,647
335		Misc. Equipment	11,918	9,555	7,354	16,909
330-335		Misc. Hydro Generation	-	-	-	-
		HYDRO	215,369	190,434	84,082	274,515
340E		Land	-	-	-	-
341E		Structures	93,595	87,861	35,683	123,544
342E		Fuel Holders	55,516	48,942	2,536	51,477
343E		Prime Movers	862,529	779,485	(12,658)	766,827
344E		Generators	176,300	162,443	33,688	196,131
345E		Access. Electric	111,937	99,480	15,736	115,217
346E		Misc. Equipment	78,897	69,074	9,953	79,027
		ENERGY CENTER	1,378,775	1,247,284	84,939	1,332,223
341FT		Structures	33,626	30,306	(105)	30,201
342FT		Fuel Holders	41,697	33,897	524	34,421
343FT		Prime Movers	1,339,210	1,181,550	12,944	1,194,494
344FT		Generators	18,312	16,566	118,907	135,473
345FT		Access. Electric	103,303	85,669	3,180	88,849
346FT		Misc. Equipment	30,291	24,366	(126)	24,240
		ENERGY CENTER FT8	1,566,439	1,372,353	135,324	1,507,677
340		Land	-	-	-	-
		RIVERTON COMMON	-	-	-	-
341R		Structures	337,065	313,230	76,258	389,489
342R		Fuel Holders	16,998	13,906	1,204	15,110
343R		Prime Movers	172,620	151,298	33,087	184,384
344R		Generators	41,673	36,378	(80)	36,298
345R		Access. Electric	57,055	48,528	5,421	53,948
346R		Misc. Equipment	36,803	30,465	20,249	50,715
		RIVERTON 9, 10, 11	662,213	593,804	136,139	729,944
341R12		Structures	443,333	381,954	19,359	401,313
342R12		Fuel Holders	21,338	16,546	(814)	15,732
343R12		Prime Movers	3,432,103	2,902,307	746	2,903,053
344R12		Generators	445,328	370,054	5,995	376,049
345R12		Access. Electric	667,701	538,067	(11,162)	526,905
346R12		Misc. Equipment	62,418	48,749	3,437	52,187
		RIVERTON UNIT 12	5,072,222	4,257,677	17,561	4,275,238
340S		Land	-	-	-	-
341S		Structures	19,918	16,791	5	16,796
342S		Fuel Holders	57,337	40,221	726	40,947
343S		Prime Movers	470,268	394,647	20,479	415,126
344S		Generators	77,222	61,927	22,902	84,829
345S		Access. Electric	60,580	45,407	5,343	50,750
346S		Misc. Equipment	4,238	3,061	2,386	5,447
		STATE LINE UNIT 1	689,564	562,053	51,841	613,893
341SC		Structures	66,437	53,327	37,606	90,933



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	(a)	(b)	(c)	(d)	(e)	
342SC		Fuel Holders	4,848	3,968	(9)	3,959
343SC		Prime Movers	12,699	9,988	3,857	13,845
345SC		Access. Electric	4,328	3,448	1,843	5,291
346SC		Misc. Equipment	25,043	20,652	286	20,938
		STATE LINE COMMON	113,354	91,382	43,584	134,967
340C		Land	-	-	-	-
341C		Structures	172,006	138,065	9,490	147,555
342C		Fuel Holders	5,366	4,392	(824)	3,568
343C		Prime Movers	2,161,997	1,700,460	52,170	1,752,630
344C		Generators	686,349	555,583	(1,215)	554,367
345C		Access. Electric	181,701	144,851	(7,349)	137,502
346C		Misc. Equipment	68,441	56,442	4,315	60,757
		STATE LINE CC	3,275,859	2,599,794	56,586	2,656,380
340-346		Misc. Other Generation	-	-	-	-
		Total Production Plant	35,200,713	30,634,314	421,011	31,055,325
350		Land	-	-	-	-
352		Structures	67,617	57,461	21,793	79,254
352		Structures (latan)	456	387	(1)	386
353		Station Equip.	3,151,557	2,592,113	318,002	2,910,114
353		Station Eq. (latan)	11,349	9,335	205	9,540
354		Towers & Fixtures	34,253	29,223	14,813	44,036
355		Poles & Fixtures	3,133,753	2,677,566	182,458	2,860,024
356		OH Conductor	1,762,407	1,453,284	61,672	1,514,956
350-356		Misc. Transmission	-	-	-	-
		Total Transmission Plant	8,161,392	6,819,369	598,942	7,418,310
360		Land	-	-	-	-
361		Structures	487,728	429,109	(213,989)	215,120
362		Station Equip.	2,873,444	2,583,417	475,055	3,058,473
364		Poles & Fixtures	7,826,352	6,876,199	(18,079)	6,858,120
365		OH Conductor	7,587,919	6,760,378	90,395	6,850,773
366		UG Conduit	1,563,641	1,383,961	330,361	1,714,321
367		UG Conductor	2,390,260	2,143,647	419,872	2,563,519
368		Transformers	3,057,698	2,686,633	277,329	2,963,962
369		Services	3,882,388	3,419,635	378,597	3,798,233
370		Meters	556,944	493,918	24,081	517,999
371		Private Lights	840,813	735,131	(28,746)	706,385
373		Street Lights	659,581	593,433	88,603	682,037
375		Charging Stations	7,652	7,652	430	8,082
360-375		Misc. Distribution Plant	-	-	-	-
		Total Distribution Plant	31,734,418	28,113,114	1,823,909	29,937,022
389		Land	-	-	-	-
390		Structure	320,028	269,086	362,357	631,443
391		Furniture	268,891	225,734	(17,209)	208,525
391		Computer Equip.	1,463,538	1,265,105	85,057	1,350,163
391		Furniture Lease	59	49	540	589
392		Transport. Equip.	-	-	-	-
393		Stores Equip.	24,771	21,339	31,156	52,495
394		Tools	343,774	303,987	68,255	372,242
395		Lab Equipment	47,309	40,800	23,194	63,995
396		Power Op. Equip.	-	-	-	-
397		Communication	532,386	464,252	(46,875)	417,376
398		Misc. Equipment	10,372	8,829	(393)	8,436
389-398		Misc. General Plant	-	-	-	-
		Total General Plant	3,011,128	2,599,182	506,082	3,105,264
		Total Depreciation Expense:	\$ 78,107,651	\$ 68,165,979	\$ 3,349,943	\$ 71,515,922



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			\$ -	\$ -	-	-

**Purpose:** To summarize the depreciation expense for the test year for total company, as well as, each jurisdiction.