



The Empire District Electric Company
Missouri Jurisdiction
Docket No. ER-2019-0374
WP 4.4 - Amortization Expense Detail

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Balance (e)	Missouri Allocation Factor (f)	Missouri Test Year Balance (g)	Annualized Depreciation Adjustment WP IS ADJ 7 (h)	Missouri Annual ARO Amortization WP IS ADJ 35 (i)	Annualize Amortization Expense WP IS ADJ 40 (j)	Annualize Tornado AAO Amortization WP IS ADJ 42 (k)	Missouri Pro Forma Year Balance (l) = (g) thru (k)
			<u>AMORTIZATION EXPENSE</u>									
1	404	404000	Amort Ltd-Term Elect/Gas Plant		3,943,029	85.41%	3,367,725	659,946		(206,083)		3,821,588
2			Total Amortization Expense:		<u>\$ 3,943,029</u>		<u>\$ 3,367,725</u>	<u>\$ 659,946</u>	<u>\$ -</u>	<u>\$ (206,083)</u>	<u>\$ -</u>	<u>\$ 3,821,588</u>

Source: See Reference column (d).

Purpose: To determine the total company, as well as, jurisdictional amounts of amortization expense.