

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.1 - Plant in Service

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri Test Year Allocations (g)	Total Missouri	RB ADJ 1	RB ADJ 2	Total Missouri	Total Missouri
				Test Year Ending Balance (d)		Reclassified Ending Balance (f) = (d) + (e)		Test Year Ending Balance (h) = (f) x (g)	Plant Additions (i)	Common Plant Removal (j)	Pro Forma Adjustments (k) = (i) thru (j)	Pro Forma Ending Balance (l) = (h) + (k)
INTANGIBLE PLANT												
1	301	Organization	PIS 09-2023	\$ 29,940	\$ -	\$ 29,940	86.98%	\$ 26,043	\$ -	\$ -	\$ -	\$ 26,043
2	302	Franchises		1,079,798	-	1,079,798	86.98%	939,241	-	-	-	939,241
3	303	Misc Intangible Plant		102,771,976	(33,289,100)	69,482,875	86.98%	60,438,318	-	(1,905,152)	(1,905,152)	58,533,166
4	301-303	Misc Intangible Plant		-	-	-	86.98%	-	160,224,013	-	160,224,013	160,224,013
5		<u>Intangible Plant - Non-Wind:</u>		<u>103,881,714</u>	<u>(33,289,100)</u>	<u>70,592,614</u>		<u>61,403,602</u>	<u>160,224,013</u>	<u>(1,905,152)</u>	<u>158,318,861</u>	<u>219,722,463</u>
6	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
7	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-
8	303	Misc. Intangible Plant		8,613,577	12,102,543	20,716,120	88.60%	18,355,440	-	-	-	18,355,440
9		<u>Total Neosho Ridge:</u>		<u>8,613,577</u>	<u>12,102,543</u>	<u>20,716,120</u>		<u>18,355,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,355,440</u>
10	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
11	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-
12	303	Misc. Intangible Plant		1,331,244	10,541,843	11,873,087	88.60%	10,520,104	-	-	-	10,520,104
13		<u>Total North Fork Ridge:</u>		<u>1,331,244</u>	<u>10,541,843</u>	<u>11,873,087</u>		<u>10,520,104</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,520,104</u>
14	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
15	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-
16	303	Misc. Intangible Plant		1,080,490	10,644,715	11,725,205	88.60%	10,389,074	-	-	-	10,389,074
17		<u>Total Kings Point:</u>		<u>1,080,490</u>	<u>10,644,715</u>	<u>11,725,205</u>		<u>10,389,074</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,389,074</u>
18		<u>Total Intangible Plant w/Wind:</u>		<u>114,907,025</u>	<u>-</u>	<u>114,907,025</u>		<u>100,668,220</u>	<u>160,224,013</u>	<u>(1,905,152)</u>	<u>158,318,861</u>	<u>258,987,081</u>
PRODUCTION PLANT												
19		<u>Steam Production:</u>										
20	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-
21	311	Structures and Improvements		-	-	-	88.42%	-	-	-	-	-
22	312	Boiler Plant and Equipment		-	-	-	88.42%	-	-	-	-	-
23	314	Turbogenerators		-	-	-	88.42%	-	-	-	-	-
24	315	Accessory Electric Equipment		-	-	-	88.42%	-	-	-	-	-
25	316	Misc. Equipment		-	-	-	88.42%	-	-	-	-	-
26		<u>Total Riverton:</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
27	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-
28	311	Structures and Improvements		-	-	-	88.42%	-	-	-	-	-
29	312	Boiler Plant and Equipment		-	-	-	88.42%	-	-	-	-	-
30	312T	Unit Train		-	-	-	88.42%	-	-	-	-	-
31	314	Turbogenerators		-	-	-	88.42%	-	-	-	-	-
32	315	Accessory Electric Equipment		-	-	-	88.42%	-	-	-	-	-
33	316	Misc. Equipment		-	-	-	88.42%	-	-	-	-	-
34		<u>Total Asbury:</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
35	310	Land and Land Rights	PIS 09-2023	121,639	-	121,639	88.42%	107,559	-	-	-	107,559
36	311	Structures and Improvements		4,587,250	-	4,587,250	88.42%	4,054,796	-	-	-	4,054,796
37	312	Boiler Plant and Equipment		81,593,594	-	81,593,594	88.42%	72,140,126	-	-	-	72,140,126
38	312T	Unit Train		329,005	-	329,005	88.42%	290,922	-	-	-	290,922
39	314	Turbogenerators		16,123,628	-	16,123,628	88.42%	14,257,288	-	-	-	14,257,288
40	315	Accessory Electric Equipment		9,499,764	-	9,499,764	88.42%	8,397,934	-	-	-	8,397,934
41	316	Misc. Equipment		1,685,251	-	1,685,251	88.42%	1,488,437	-	-	-	1,488,437
42		<u>Total Iatan 1:</u>		<u>113,940,130</u>	<u>-</u>	<u>113,940,130</u>		<u>100,737,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,737,061</u>

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.1 - Plant in Service

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri Test Year Allocations (g)	Total Missouri	RB ADJ 1	RB ADJ 2	Total Missouri	Total Missouri
				Test Year Ending Balance (d)		Reclassified Ending Balance (f) = (d) + (e)		Test Year Ending Balance (h) = (f) x (g)	Plant Additions (i)	Common Plant Removal (j)	Pro Forma Adjustments (k) = (i) thru (j)	Pro Forma Ending Balance (l) = (h) + (k)
43	311	Structures and Improvements	PIS 09-2023	21,252,299	-	21,252,299	88.42%	18,772,375	-	-	-	18,772,375
44	312	Boiler Plant Equipment		142,462,976	-	142,462,976	88.42%	125,883,299	-	-	-	125,883,299
45	314	Turbogenerator Units		49,161,549	-	49,161,549	88.42%	43,456,117	-	-	-	43,456,117
46	315	Accessory Electric Equipment		12,917,829	-	12,917,829	88.42%	11,407,714	-	-	-	11,407,714
47	316	Misc Power Plant Equipment		410,009	-	410,009	88.42%	311,201	-	-	-	311,201
48		Total Iatan 2:		226,204,663	-	226,204,663		199,830,707	-	-	-	199,830,707
49	310	Land and Land Rights	PIS 09-2023	7,217	-	7,217	88.42%	6,382	-	-	-	6,382
50	311	Structures and Improvements		21,376,149	-	21,376,149	88.42%	18,901,820	-	-	-	18,901,820
51	312	Boiler Plant and Equipment		41,284,779	-	41,284,779	88.42%	36,505,990	-	-	-	36,505,990
52	314	Turbogenerators		1,293,348	-	1,293,348	88.42%	1,143,640	-	-	-	1,143,640
53	315	Accessory Electric Equipment		5,151,461	-	5,151,461	88.42%	4,555,170	-	-	-	4,555,170
54	316	Misc. Equipment		829,626	-	829,626	88.42%	733,595	-	-	-	733,595
55		Total Iatan Common:		69,942,580	-	69,942,580		61,846,598	-	-	-	61,846,598
56	310	Land and Land Rights	PIS 09-2023	956,529	-	956,529	88.42%	845,809	-	-	-	845,809
57	311	Structures and Improvements		20,594,898	-	20,594,898	88.42%	18,211,001	-	-	-	18,211,001
58	312	Boiler Plant and Equipment		54,690,933	-	54,690,933	88.42%	48,360,358	-	-	-	48,360,358
59	312.PLS	Train Lease		5,196,478	-	5,196,478	88.42%	4,594,976	-	-	-	4,594,976
60	312T	Unit Train		12,311	-	12,311	88.42%	10,886	-	-	-	10,886
61	314	Turbogenerators		17,374,087	-	17,374,087	88.42%	15,363,005	-	-	-	15,363,005
62	315	Accessory Electric Equipment		5,471,404	-	5,471,404	88.42%	4,838,079	-	-	-	4,838,079
63	316	Misc. Equipment		2,855,890	-	2,855,890	88.42%	2,525,316	-	-	-	2,525,316
64		Total Plum Point:		107,152,532	-	107,152,532		94,749,430	-	-	-	94,749,430
65	310-316	Misc Steam Production Plant		-	-	-	88.42%	-	7,232,387	-	7,232,387	7,232,387
66		Total Steam Production:		517,239,904	-	517,239,904		457,163,796	7,232,387	-	7,232,387	464,396,183
67		Hydro Production:										
68	330	Land and Land Rights	PIS 09-2023	226,488	-	226,488	88.42%	200,271	-	-	-	200,271
69	331	Structures and Improvements		3,436,367	-	3,436,367	88.42%	3,038,601	-	-	-	3,038,601
70	332	Dams		4,769,732	-	4,769,732	88.42%	4,217,627	-	-	-	4,217,627
71	333	Turbogenerators		7,988,254	-	7,988,254	88.42%	7,063,599	-	-	-	7,063,599
72	334	Accessory Electric Equipment		2,594,201	-	2,594,201	88.42%	2,293,917	-	-	-	2,293,917
73	335	Misc. Equipment		4,119,410	-	4,119,410	88.42%	3,642,581	-	-	-	3,642,581
74	330-335	Misc Hydro Production Plant		-	-	-	88.42%	-	1,917,056	-	1,917,056	1,917,056
75		Total Hydro Production:		23,134,451	-	23,134,451		20,456,596	1,917,056	-	1,917,056	22,373,652
76		Other Production:										
77	340	Land	PIS 09-2023	179,520	-	179,520	88.42%	158,741	-	-	-	158,741
78		Total Dallas County:		179,520	-	179,520		158,741	-	-	-	158,741
79	340	Land and Land Rights	PIS 09-2023	1,479,998	-	1,479,998	88.42%	1,308,686	-	-	-	1,308,686
80	341	Structures and Improvements		14,617,752	-	14,617,752	88.42%	12,925,721	-	-	-	12,925,721
81	342	Fuel Holders		2,427,505	-	2,427,505	88.42%	2,146,517	-	-	-	2,146,517
82	343	Prime Movers		-	-	-	88.42%	-	-	-	-	-
83	344	Generators		-	-	-	88.42%	-	-	-	-	-
84	345	Accessory Electric Equipment		2,138,369	-	2,138,369	88.42%	1,890,849	-	-	-	1,890,849
85	346	Misc. Equipment		1,312,802	-	1,312,802	88.42%	1,160,843	-	-	-	1,160,843
86		Total Asbury:		21,976,427	-	21,976,427		19,432,615	-	-	-	19,432,615

The Empire District Electric Company
 Test Year Ending September 30, 2023
 ER-2024-0261
 WP 3.1 - Plant in Service

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri	Total Missouri	RB ADJ 1	RB ADJ 2	Total Missouri	Total Missouri
				Test Year Ending Balance (d)		Reclassified Ending Balance (f) = (d) + (e)		Test Year Allocations (g)	Plant Additions (i)	Common Plant Removal (j)	Pro Forma Adjustments (k) = (i) thru (j)	Pro Forma Ending Balance (l) = (h) + (k)
				(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) x (g)	(i)	(j)	(k) = (i) thru (j)	(l) = (h) + (k)
87	340	Land	PIS 09-2023	-	-	-	100.00%	-	-	-	-	-
88	341	Structures	↓	144,833	-	144,833	100.00%	144,833	-	-	-	144,833
89	342	Fuel Holders		-	-	-	100.00%	-	-	-	-	-
90	343	Prime Movers		-	-	-	100.00%	-	-	-	-	-
91	344	Generators		2,354,880	-	2,354,880	100.00%	2,354,880	-	-	-	2,354,880
92	345	Access. Electric		514,962	-	514,962	100.00%	514,962	-	-	-	514,962
93	346	Misc. Equipment		7,510	-	7,510	100.00%	7,510	-	-	-	7,510
94		<u>Total Prosperity Solar:</u>		3,022,186	-	3,022,186		3,022,186	-	-	-	3,022,186
95	340	Land and Land Rights	PIS 09-2023	163,097	-	163,097	88.42%	144,218	-	-	-	144,218
96	341	Structures and Improvements	↓	4,562,917	-	4,562,917	88.42%	4,036,734	-	-	-	4,036,734
97	342	Fuel Holders		1,372,907	-	1,372,907	88.42%	1,213,991	-	-	-	1,213,991
98	343	Prime Movers		26,889,909	-	26,889,909	88.42%	23,777,353	-	-	-	23,777,353
99	344	Generators		6,613,773	-	6,613,773	88.42%	5,919,569	-	-	-	5,919,569
100	345	Accessory Electric Equipment		2,623,805	-	2,623,805	88.42%	2,324,410	-	-	-	2,324,410
101	346	Misc. Equipment		2,220,644	-	2,220,644	88.42%	1,990,233	-	-	-	1,990,233
102		<u>Total Energy Center:</u>		44,447,052	-	44,447,052		39,406,507	-	-	-	39,406,507
103	341	Structures and Improvements	PIS 09-2023	1,095,963	-	1,095,963	88.42%	969,103	-	-	-	969,103
104	342	Fuel Holders	↓	1,428,744	-	1,428,744	88.42%	1,263,364	-	-	-	1,263,364
105	343	Prime Movers		62,199,560	-	62,199,560	88.42%	54,999,847	-	-	-	54,999,847
106	344	Generators		5,786,970	-	5,786,970	88.42%	5,117,117	-	-	-	5,117,117
107	345	Accessory Electric Equipment		3,616,709	-	3,616,709	88.42%	3,198,068	-	-	-	3,198,068
108	346	Misc. Equipment		1,038,273	-	1,038,273	88.42%	918,091	-	-	-	918,091
109		<u>Total Energy Center FT8:</u>			75,166,218	-	75,166,218		66,465,591	-	-	-
110	340	Land and Land Rights	PIS 09-2023	253,184	-	253,184	88.42%	223,878	-	-	-	223,878
111		<u>Total Riverton Common:</u>		253,184	-	253,184		223,878	-	-	-	223,878
112	341	Structures and Improvements	PIS 09-2023	14,548,327	-	14,548,327	88.42%	12,864,331	-	-	-	12,864,331
113	342	Fuel Holders	↓	2,097,505	-	2,097,505	88.42%	1,854,715	-	-	-	1,854,715
114	343	Prime Movers		8,976,543	-	8,976,543	88.42%	7,937,492	-	-	-	7,937,492
115	344	Generators		1,764,497	-	1,764,497	88.42%	1,560,253	-	-	-	1,560,253
116	345	Accessory Electric Equipment		2,108,000	-	2,108,000	88.42%	1,863,995	-	-	-	1,863,995
117	346	Misc. Equipment		2,267,644	-	2,267,644	88.42%	2,005,160	-	-	-	2,005,160
118		<u>Total Riverton 10, 11:</u>			31,762,515	-	31,762,515		28,085,946	-	-	-
119	341	Structures and Improvements	PIS 09-2023	20,024,944	-	20,024,944	88.42%	17,707,020	-	-	-	17,707,020
120	342	Fuel Holders	↓	942,779	-	942,779	88.42%	833,651	-	-	-	833,651
121	343	Prime Movers		161,738,417	-	161,738,417	88.42%	143,016,899	-	-	-	143,016,899
122	344	Generators		21,987,080	-	21,987,080	88.42%	19,442,035	-	-	-	19,442,035
123	345	Accessory Electric Equipment		25,127,246	-	25,127,246	88.42%	22,218,721	-	-	-	22,218,721
124	346	Misc. Equipment		2,067,845	-	2,067,845	88.42%	1,828,488	-	-	-	1,828,488
125		<u>Total Riverton Unit 12:</u>			231,888,311	-	231,888,311		205,046,814	-	-	-
126	340	Land and Land Rights	PIS 09-2023	161,820	-	161,820	88.42%	143,089	-	-	-	143,089
127	341	Structures and Improvements	↓	1,627,128	-	1,627,128	88.42%	1,438,785	-	-	-	1,438,785
128	342	Fuel Holders		3,236,889	-	3,236,889	88.42%	2,862,213	-	-	-	2,862,213
129	343	Prime Movers		41,669,266	-	41,669,266	88.42%	36,845,972	-	-	-	36,845,972
130	344	Generators		5,126,622	-	5,126,622	88.42%	4,533,207	-	-	-	4,533,207
131	345	Accessory Electric Equipment		7,657,241	-	7,657,241	88.42%	6,770,902	-	-	-	6,770,902
132	346	Misc. Equipment		148,714	-	148,714	88.42%	131,500	-	-	-	131,500
133		<u>Total State Line Unit 1:</u>		59,627,680	-	59,627,680		52,725,667	-	-	-	52,725,667

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.1 - Plant in Service

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri Test Year Allocations (g)	Total Missouri	RB ADJ 1	RB ADJ 2	Total Missouri	Total Missouri
				Test Year Ending Balance (d)		Reclassified Ending Balance (f) = (d) + (e)		Test Year Ending Balance (h) = (f) x (g)	Plant Additions (i)	Common Plant Removal (j)	Pro Forma Adjustments (k) = (i) thru (j)	Pro Forma Ending Balance (l) = (h) + (k)
134	340	Land and Land Rights	PIS 09-2023	189,752	-	189,752	88.42%	167,788	-	-	-	167,788
135	341	Structures and Improvements		7,235,680	-	7,235,680	88.42%	6,398,136	-	-	-	6,398,136
136	342	Fuel Holders		226,749	-	226,749	88.42%	200,503	-	-	-	200,503
137	343	Prime Movers		1,156,986	-	1,156,986	88.42%	1,051,194	-	-	-	1,051,194
138	344	Generators		-	-	-	88.42%	-	-	-	-	-
139	345	Accessory Electric Equipment		3,078,985	-	3,078,985	88.42%	2,722,587	-	-	-	2,722,587
140	346	Misc. Equipment		1,253,514	-	1,253,514	88.42%	1,108,418	-	-	-	1,108,418
141		Total State Line Common:		13,141,666	-	13,141,666		11,648,625	-	-	-	11,648,625
142	340	Land and Land Rights	PIS 09-2023	554,209	-	554,209	88.42%	490,058	-	-	-	490,058
143	341	Structures and Improvements		10,086,869	-	10,086,869	88.42%	8,919,296	-	-	-	8,919,296
144	342	Fuel Holders		192,651	-	192,651	88.42%	170,352	-	-	-	170,352
145	343	Prime Movers		127,249,438	-	127,249,438	88.42%	112,520,082	-	-	-	112,520,082
146	344	Generators		31,145,127	-	31,145,127	88.42%	27,540,022	-	-	-	27,540,022
147	345	Accessory Electric Equipment		8,502,165	-	8,502,165	88.42%	7,518,024	-	-	-	7,518,024
148	346	Misc. Equipment		3,393,055	-	3,393,055	88.42%	3,000,303	-	-	-	3,000,303
149		Total State Line CC:		181,123,515	-	181,123,515		160,158,136	-	-	-	160,158,136
150		Total Other Production-Non-Wind:		662,588,274	-	662,588,274		586,374,705	-	-	-	586,374,705
151	340	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
152	341	Structures and Improvements		10,985,035	-	10,985,035	88.60%	9,733,249	-	-	-	9,733,249
153	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-
154	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-
155	344	Generators		249,986,736	-	249,986,736	88.60%	221,499,808	-	-	-	221,499,808
156	345	Accessory Electric Equipment		5,101,770	-	5,101,770	88.60%	4,520,405	-	-	-	4,520,405
157	346	Miscellaneous Power Plant Equipment		1,147,130	-	1,147,130	88.60%	1,016,410	-	-	-	1,016,410
158		Total Neosho Ridge:		267,220,671	-	267,220,671		236,769,871	-	-	-	236,769,871
159	340	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
160	341	Structures and Improvements		2,367,066	-	2,367,066	88.60%	2,097,330	-	-	-	2,097,330
161	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-
162	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-
163	344	Generators		127,798,691	-	127,798,691	88.60%	113,235,550	-	-	-	113,235,550
164	345	Accessory Electric Equipment		2,608,136	-	2,608,136	88.60%	2,310,929	-	-	-	2,310,929
165	346	Miscellaneous Power Plant Equipment		593,229	-	593,229	88.60%	525,628	-	-	-	525,628
166		Total North Fork Ridge:		133,367,122	-	133,367,122		118,169,437	-	-	-	118,169,437
167	340	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
168	341	Structures and Improvements		5,594,759	-	5,594,759	88.60%	4,957,215	-	-	-	4,957,215
169	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-
170	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-
171	344	Generators		127,320,090	-	127,320,090	88.60%	112,811,487	-	-	-	112,811,487
172	345	Accessory Electric Equipment		2,598,369	-	2,598,369	88.60%	2,302,275	-	-	-	2,302,275
173	346	Miscellaneous Power Plant Equipment		584,242	-	584,242	88.60%	517,665	-	-	-	517,665
174		Total Kings Point:		136,097,461	-	136,097,461		120,588,643	-	-	-	120,588,643
175		Total Other Production w/Wind:		1,199,273,528	-	1,199,273,528		1,061,902,657	-	-	-	1,061,902,657

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.1 - Plant in Service

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri Test Year Allocations (g)	Total Missouri	RB ADJ 1	RB ADJ 2	Total Missouri	Total Missouri
				Test Year Ending Balance (d)		Reclassified Ending Balance (f) = (d) + (e)		Test Year Ending Balance (h) = (f) x (g)	Plant Additions (i)	Common Plant Removal (j)	Pro Forma Adjustments (k) = (i) thru (j)	Pro Forma Ending Balance (l) = (h) + (k)
176	340-346	Misc Other Production Plant		-	-	-	88.42%	-	2,221,165	-	2,221,165	2,221,165
177	347	Asset Retirement Costs		-	-	-	88.42%	-	-	-	-	-
178		Total Asset Retirement Costs		-	-	-		-	-	-	-	-
179		Total Other Production:		1,199,273,528	-	1,199,273,528		1,061,902,657	2,221,165	-	2,221,165	1,064,123,822
180		Total Production Plant:		1,739,647,883	-	1,739,647,883		1,539,523,049	11,370,608	-	11,370,608	1,550,893,657
TRANSMISSION PLANT												
181	350	Land and Land Rights	PIS 09-2023	12,768,858	-	12,768,858	84.04%	10,731,307	-	-	-	10,731,307
182	352	Structures and Improvements		16,051,941	-	16,051,941	84.04%	13,490,502	-	-	-	13,490,502
183	352	Structures and Improvements (latan)		23,394	-	23,394	84.04%	19,661	-	-	-	19,661
184	353	Station Equipment		268,191,186	-	268,191,186	84.04%	225,395,411	-	-	-	225,395,411
185	353	Station Equipment (latan)		481,494	-	481,494	84.04%	404,661	-	-	-	404,661
186	354	Towers & Fixtures		8,108,879	-	8,108,879	84.04%	6,814,930	-	-	-	6,814,930
187	355	Poles & Fixtures		228,070,277	-	228,070,277	84.04%	191,676,671	-	-	-	191,676,671
188	356	Overhead Conductor		154,667,442	-	154,667,442	84.04%	129,986,865	-	-	-	129,986,865
189	350-356	Misc Transmission Plant		-	-	-	84.04%	-	18,486,335	-	18,486,335	18,486,335
190		Total Transmission Plant - Non-Wind:		688,363,469	-	688,363,469		578,520,007	18,486,335	-	18,486,335	597,006,342
191	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
192	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-
193	353	Station Equipment		3,253,074	-	3,253,074	88.60%	2,882,374	-	-	-	2,882,374
194	354	Towers & Fixtures		-	-	-	88.60%	-	-	-	-	-
195	355	Poles & Fixtures		12,708,577	-	12,708,577	88.60%	11,260,387	-	-	-	11,260,387
196	356	Overhead Conductors & Devices		12,708,577	-	12,708,577	88.60%	11,260,387	-	-	-	11,260,387
197		Total Neosho Ridge:		28,670,228	-	28,670,228		25,403,148	-	-	-	25,403,148
198	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
199	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-
200	353	Station Equipment		1,660,375	-	1,660,375	88.60%	1,471,169	-	-	-	1,471,169
201	354	Towers & Fixtures		-	-	-	88.60%	-	-	-	-	-
202	355	Poles & Fixtures		2,809,000	-	2,809,000	88.60%	2,488,904	-	-	-	2,488,904
203	356	Overhead Conductors & Devices		2,809,000	-	2,809,000	88.60%	2,488,904	-	-	-	2,488,904
204		Total North Fork Ridge:		7,278,376	-	7,278,376		6,448,978	-	-	-	6,448,978
205	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-
206	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-
207	353	Station Equipment		1,656,814	-	1,656,814	88.60%	1,468,014	-	-	-	1,468,014
208	354	Towers & Fixtures		-	-	-	88.60%	-	-	-	-	-
209	355	Poles & Fixtures		6,472,572	-	6,472,572	88.60%	5,734,998	-	-	-	5,734,998
210	356	Overhead Conductors & Devices		6,472,572	-	6,472,572	88.60%	5,734,998	-	-	-	5,734,998
211		Total Kings Point:		14,601,959	-	14,601,959		12,938,011	-	-	-	12,938,011
212		Total Transmission Plant w/Wind:		738,914,033	-	738,914,033		623,310,143	18,486,335	-	18,486,335	641,796,478

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
WP 3.1 - Plant in Service

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri Test Year Allocations (g)	Total Missouri	RB ADJ 1	RB ADJ 2	Total Missouri	Total Missouri
				Test Year Ending Balance (d)		Reclassified Ending Balance (f) = (d) + (e)		Test Year Ending Balance (h) = (f) x (g)	Plant Additions (i)	Common Plant Removal (j)	Pro Forma Adjustments (k) = (i) thru (j)	Pro Forma Ending Balance (l) = (h) + (k)
DISTRIBUTION PLANT												
213	360	Land and Land Rights	PIS 09-2023	6,313,778	-	6,313,778	Direct Assigned	5,356,381	-	-	-	5,356,381
214	361	Structures		66,592,135	(18,195,314) *	48,396,822	Direct Assigned	38,966,912	-	-	-	38,966,912
215	362	Station Equipment		224,433,102	-	224,433,102	Direct Assigned	195,298,975	-	-	-	195,298,975
216	364	Poles & Fixtures		329,151,180	-	329,151,180	Direct Assigned	268,435,298	-	-	-	268,435,298
217	365	Overhead Conductor		283,410,410	-	283,410,410	Direct Assigned	240,595,580	-	-	-	240,595,580
218	366	Underground Conduit		81,916,028	-	81,916,028	Direct Assigned	76,746,308	-	-	-	76,746,308
219	367	Underground Conductor		99,532,722	-	99,532,722	Direct Assigned	95,550,789	-	-	-	95,550,789
220	368	Transformers		173,093,830	-	173,093,830	Direct Assigned	154,972,007	-	-	-	154,972,007
221	369	Services		122,379,575	-	122,379,575	Direct Assigned	109,353,100	-	-	-	109,353,100
222	370	Meters		10,556,087	-	10,556,087	Direct Assigned	8,930,567	-	-	-	8,930,567
223	370.1	Meters - AMI		45,060,756	-	45,060,756	Direct Assigned	37,769,665	-	-	-	37,769,665
224	371	Install on Customers Premises		21,158,329	-	21,158,329	Direct Assigned	17,758,357	-	-	-	17,758,357
225	371.1	EV Chargers on Cust Prem		284,355	-	284,355	Direct Assigned	284,355	-	-	-	284,355
226	371.2	EV Chargers Residential		12,197	-	12,197	Direct Assigned	12,197	-	-	-	12,197
227	371.3	EV Chargers Ready		56,099	-	56,099	Direct Assigned	56,099	-	-	-	56,099
228	371.4	EV Chargers Commercial		-	-	-	Direct Assigned	-	-	-	-	-
229	371.5	EV Charges School		54,673	-	54,673	Direct Assigned	54,673	-	-	-	54,673
230	373	Street Lighting & Signal Systems		26,235,534	-	26,235,534	Direct Assigned	23,384,001	-	-	-	23,384,001
231	375	Charging Stations		-	-	-	Direct Assigned	-	-	-	-	-
232	360-375	Misc Distribution Plant		-	-	-	Direct Assigned	-	36,853,948	-	36,853,948	36,853,948
233		<u>Total Distribution Plant:</u>		<u>1,490,240,792</u>	<u>(18,195,314)</u>	<u>1,472,045,478</u>		<u>1,273,525,263</u>	<u>36,853,948</u>	<u>-</u>	<u>36,853,948</u>	<u>1,310,379,211</u>
GENERAL PLANT												
234	389	Land	PIS 09-2023	1,271,419	-	1,271,419	86.98%	1,105,919	-	(158,922)	(158,922)	946,997
235	390	Structure		21,112,631	18,195,314 *	39,307,945	86.98%	34,191,246	-	(2,366,110)	(2,366,110)	31,825,135
236	391	Furniture		5,385,760	-	5,385,760	86.98%	4,684,698	-	(629,284)	(629,284)	4,055,414
237	391C	Computer Equipment		10,225,545	-	10,225,545	86.98%	8,894,490	277,057	(978,032)	(700,975)	8,193,515
238	391LS	Furniture Lease		213,060	-	213,060	86.98%	185,326	-	-	-	185,326
239	392	Transportation Equipment		15,595,900	-	15,595,900	86.98%	13,565,788	-	-	-	13,565,788
240	393	Stores Equipment		2,983,499	-	2,983,499	86.98%	2,595,138	-	-	-	2,595,138
241	394	Tools		9,161,049	-	9,161,049	86.98%	7,968,559	-	-	-	7,968,559
242	395	Lab Equipment		2,641,127	-	2,641,127	86.98%	2,297,333	-	-	-	2,297,333
243	396	Power Operated Equipment		37,556,491	-	37,556,491	86.98%	32,667,778	-	-	-	32,667,778
244	397	Communication		10,968,053	-	10,968,053	86.98%	9,540,346	-	(945,000)	(945,000)	8,595,346
245	398	Misc. Equipment		338,926	-	338,926	86.98%	294,808	-	(24,966)	(24,966)	269,842
246	389-398	Misc General Plant		-	-	-	86.98%	-	13,061,847	-	13,061,847	13,061,847
247		<u>Total General Plant:</u>		<u>117,453,459</u>	<u>18,195,314</u>	<u>135,648,773</u>		<u>117,991,428</u>	<u>13,338,905</u>	<u>(5,102,314)</u>	<u>8,236,591</u>	<u>126,228,019</u>
248		Total Plant in Service:	Schedule 3	\$ 4,201,163,192	\$ -	\$ 4,201,163,192		\$ 3,655,018,103	\$ 240,273,809	\$ (7,007,466)	\$ 233,266,343	\$ 3,888,284,446

Footnote:

* - A portion of Kodiak plant is being reallocated so that it is allocated across the jurisdictions instead of being 100% direct allocated to Missouri as it serves more than just the Missouri jurisdiction.

Source: See reference column (c).

Purpose: To present the plant in service for the test year and the pro forma balance.