

The Empire District Electric Company  
 Test Year Ending September 30, 2023  
 ER-2024-0261  
 WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 3 Accum. Depr. Update	RB ADJ 4 Accum. Amort. Update	RB ADJ 11 Environmental Costs	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n) = (l) thru (m)	(o) = (h) + (n)	
<b>INTANGIBLE PLANT</b>															
1	301	Organization	PIS 09-2023	\$ -	\$ -	\$ -	86.98%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises		1,079,798	-	1,079,798	86.98%	939,241	-	-	-	-	-	-	939,241
3	303	Misc Intangible		53,149,391	(2,690,170)	50,459,221	86.98%	43,890,965	(1,539,963)	-	6,567,730	-	5,027,768	48,918,732	
4	301-303	Misc Intangible Plant		-	-	-	86.98%	-	3,818,301	-	-	-	3,818,301	3,818,301	
5		Intangible Plant - Non-Wind:		54,229,189	(2,690,170)	51,539,019		44,830,206	3,818,301	(1,539,963)	-	6,567,730	-	8,846,069	53,676,275
6	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
7	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-	-	-
8	303	Misc. Intangible Plant		664,040	941,309	1,605,348	88.60%	1,422,413	-	-	612,037	-	612,037	2,034,450	
9		Total Neosho Ridge:		664,040	941,309	1,605,348		1,422,413	-	-	612,037	-	612,037	2,034,450	
10	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
11	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-	-	-
12	303	Misc. Intangible Plant		117,046	931,313	1,048,360	88.60%	928,895	-	-	350,897	-	350,897	1,279,793	
13		Total North Fork Ridge:		117,046	931,313	1,048,360		928,895	-	-	350,897	-	350,897	1,279,793	
14	301	Organizational Costs	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
15	302	Franchises & Consents		-	-	-	88.60%	-	-	-	-	-	-	-	-
16	303	Misc. Intangible Plant		83,625	817,548	901,173	88.60%	798,481	-	-	329,612	-	329,612	1,128,093	
17		Total Kings Point:		83,625	817,548	901,173		798,481	-	-	329,612	-	329,612	1,128,093	
18		Total Intangible Plant w/Wind:		55,093,900	-	55,093,900		47,979,995	3,818,301	(1,539,963)	-	7,860,276	-	10,138,615	58,118,610
<b>PRODUCTION PLANT</b>															
19		Steam Production:													
20	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
21	311	Structures and Improvements		15,975	-	15,975	88.42%	14,126	-	-	-	-	-	-	14,126
22	312	Boiler Plant and Equipment		-	-	-	88.42%	-	-	-	-	-	-	-	-
23	314	Turbogenerators		-	-	-	88.42%	-	-	-	-	-	-	-	-
24	315	Accessory Electric Equipment		3,446	-	3,446	88.42%	3,048	-	-	-	-	-	-	3,048
25	316	Misc. Equipment		-	-	-	88.42%	-	-	-	-	-	-	-	-
26		Total Riverton:		19,422	-	19,422		17,174	-	-	-	-	-	-	17,174
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		Total Asbury:		-	-	-		-	-	-	-	-	-	-	-
35	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
36	311	Structures and Improvements		3,048,696	-	3,048,696	88.42%	2,695,808	-	-	80,690	-	80,690	2,776,498	
37	312	Boiler Plant and Equipment		44,680,013	-	44,680,013	88.42%	39,508,365	-	-	2,575,403	-	2,575,403	42,083,768	
38	312T	Unit Train		303,816	-	303,816	88.42%	268,649	-	-	52,046	-	52,046	320,695	
39	314	Turbogenerators		6,865,945	-	6,865,945	88.42%	6,071,200	-	-	570,292	-	570,292	6,641,491	
40	315	Accessory Electric Equipment		4,893,984	-	4,893,984	88.42%	4,327,495	-	-	283,010	-	283,010	4,610,506	
41	316	Misc. Equipment		816,047	-	816,047	88.42%	721,570	-	-	44,058	-	44,058	765,628	
42	311-316	Miscellaneous		-	-	-	88.42%	-	-	-	-	-	-	-	-
43		Total Iatan 1:		60,608,502	-	60,608,502		53,593,087	-	-	3,605,498	-	3,605,498	57,198,585	
44	311	Structures and Improvements	PIS 09-2023	4,637,962	-	4,637,962	88.42%	4,101,021	-	-	390,465	-	390,465	4,491,486	
45	311.05	Reg Plan Amort		3,544,751	-	3,544,751	100.00%	3,544,751	-	-	-	-	-	3,544,751	
46	312	Boiler Plant and Equipment		25,131,789	-	25,131,789	88.42%	22,222,032	-	-	3,902,382	-	3,902,382	26,124,414	
47	312.05	Reg Plan Amort		23,321,791	-	23,321,791	100.00%	23,321,791	-	-	-	-	-	23,321,791	
48	314	Turbogenerators		10,667,484	-	10,667,484	88.42%	9,432,600	-	-	1,121,168	-	1,121,168	10,553,768	
49	314.05	Reg Plan Amort		8,319,550	-	8,319,550	100.00%	8,319,550	-	-	-	-	-	8,319,550	
50	315	Accessory Electric Equipment		2,625,185	-	2,625,185	88.42%	2,321,153	-	-	292,037	-	292,037	2,613,190	
51	315.05	Reg Plan Amort		2,101,102	-	2,101,102	100.00%	2,101,102	-	-	-	-	-	2,101,102	
52	316	Misc. Equipment		500,252	-	500,252	88.42%	441,881	-	-	-	-	-	441,881	
53	316.05	Reg Plan Amort		25,758	-	25,758	100.00%	25,758	-	-	-	-	-	25,758	
54		Total Iatan 2:		80,875,624	-	80,875,624		75,831,639	-	-	5,706,053	-	5,706,053	81,537,692	

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(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n) = (l) thru (m)	(o) = (h) + (n)	
55	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
56	311	Structures and Improvements		3,054,231	-	3,054,231	88.42%	2,700,698	-	-	419,620	-	-	419,620	3,120,318
57	312	Boiler Plant and Equipment		9,797,896	-	9,797,896	88.42%	8,663,772	-	-	1,135,336	-	-	1,135,336	9,799,108
58	314	Turbogenerators		273,151	-	273,151	88.42%	241,533	-	-	30,650	-	-	30,650	272,183
59	315	Accessory Electric Equipment		1,039,686	-	1,039,686	88.42%	919,341	-	-	119,345	-	-	119,345	1,038,686
60	316	Misc. Equipment		126,132	-	126,132	88.42%	111,532	-	-	23,108	-	-	23,108	134,640
61		<b>Total Iatan Common:</b>		<b>14,291,096</b>	<b>-</b>	<b>14,291,096</b>		<b>12,636,876</b>	<b>-</b>	<b>-</b>	<b>1,728,060</b>	<b>-</b>	<b>-</b>	<b>1,728,060</b>	<b>14,364,936</b>
62	310	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
63	311	Structures and Improvements		5,515,346	-	5,515,346	88.42%	4,876,934	-	-	438,885	-	-	438,885	5,315,820
64	312	Boiler Plant and Equipment		15,024,551	-	15,024,551	88.42%	13,285,432	-	-	1,562,040	-	-	1,562,040	14,847,471
65	312.PLS	Train Lease		4,476,306	-	4,476,306	88.42%	3,958,165	-	-	-	-	-	-	3,958,165
66	312T	Unit Train		120,661	-	120,661	88.42%	106,695	-	-	-	-	-	-	106,695
67	314	Turbogenerators		4,582,862	-	4,582,862	88.42%	4,052,387	-	-	436,309	-	-	436,309	4,488,696
68	315	Accessory Electric Equipment		1,520,944	-	1,520,944	88.42%	1,344,892	-	-	131,596	-	-	131,596	1,476,488
69	316	Misc. Equipment		807,141	-	807,141	88.42%	713,713	-	-	76,012	-	-	76,012	789,725
70		<b>Total Plum Point:</b>		<b>32,047,811</b>	<b>-</b>	<b>32,047,811</b>		<b>28,338,218</b>	<b>-</b>	<b>-</b>	<b>2,644,842</b>	<b>-</b>	<b>-</b>	<b>2,644,842</b>	<b>30,983,060</b>
71	310-316	Misc Steam Production Plant		-	-	-	88.42%	-	142,025	-	-	-	(7,403,604)	(7,261,579)	(7,261,579)
72		<b>Total Steam Production:</b>		<b>187,842,455</b>	<b>-</b>	<b>187,842,455</b>		<b>170,416,994</b>	<b>142,025</b>	<b>-</b>	<b>13,684,453</b>	<b>-</b>	<b>(7,403,604)</b>	<b>6,422,874</b>	<b>176,839,868</b>
73		<b>Hydro Production:</b>													
74	330	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
75	331	Structures and Improvements		366,636	-	366,636	88.42%	324,197	-	-	89,335	-	-	89,335	413,532
76	332	Dams		1,845,065	-	1,845,065	88.42%	1,631,495	-	-	90,679	-	-	90,679	1,722,174
77	333	Turbogenerators		1,682,421	-	1,682,421	88.42%	1,487,678	-	-	466,198	-	-	466,198	1,953,875
78	334	Accessory Electric Equipment		428,856	-	428,856	88.42%	379,215	-	-	62,395	-	-	62,395	441,609
79	335	Misc. Equipment		307,094	-	307,094	88.42%	271,547	-	-	129,676	-	-	129,676	401,223
80	330-335	Misc Hydro Production Plant		-	-	-	88.42%	-	55,868	-	-	-	-	55,868	55,868
81		<b>Total Hydro Production:</b>		<b>4,630,071</b>	<b>-</b>	<b>4,630,071</b>		<b>4,094,132</b>	<b>55,868</b>	<b>-</b>	<b>838,282</b>	<b>-</b>	<b>-</b>	<b>894,150</b>	<b>4,988,282</b>
82		<b>Other Production:</b>													
83	340	Land	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
84		<b>Total Dallas County:</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
85	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
86	341	Structures and Improvements		6,419,339	-	6,419,339	88.42%	5,676,289	-	-	267,562	-	-	267,562	5,943,851
87	342	Fuel Holders		1,759,805	-	1,759,805	88.42%	1,556,105	-	-	27,690	-	-	27,690	1,583,795
88	343	Prime Movers		-	-	-	88.42%	-	-	-	-	-	-	-	-
89	344	Generators		-	-	-	88.42%	-	-	-	-	-	-	-	-
90	345	Accessory Electric Equipment		151,587	-	151,587	88.42%	134,040	-	-	11,912	-	-	11,912	145,953
91	346	Misc. Equipment		411,266	-	411,266	88.42%	363,661	-	-	22,753	-	-	22,753	386,414
92		<b>Total Asbury:</b>		<b>8,741,997</b>	<b>-</b>	<b>8,741,997</b>		<b>7,730,095</b>	<b>-</b>	<b>-</b>	<b>329,917</b>	<b>-</b>	<b>-</b>	<b>329,917</b>	<b>8,060,012</b>
93	340	Land	PIS 09-2023	-	-	-	100.00%	-	-	-	-	-	-	-	-
94	341	Structures		13,249	-	13,249	100.00%	13,249	-	-	5,793	-	-	5,793	19,042
95	342	Fuel Holders		-	-	-	100.00%	-	-	-	-	-	-	-	-
96	343	Prime Movers		-	-	-	100.00%	-	-	-	-	-	-	-	-
97	344	Generators		215,418	-	215,418	100.00%	215,418	-	-	94,195	-	-	94,195	309,613
98	345	Access. Electric		47,107	-	47,107	100.00%	47,107	-	-	20,598	-	-	20,598	67,706
99	346	Misc. Equipment		687	-	687	100.00%	687	-	-	300	-	-	300	987
100		<b>Total Prosperity Solar:</b>		<b>276,461</b>	<b>-</b>	<b>276,461</b>		<b>276,461</b>	<b>-</b>	<b>-</b>	<b>120,887</b>	<b>-</b>	<b>-</b>	<b>120,887</b>	<b>397,348</b>
101	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
102	341	Structures and Improvements		2,473,308	-	2,473,308	88.42%	2,187,018	-	-	295,893	-	-	295,893	2,482,911
103	342	Fuel Holders		1,601,915	-	1,601,915	88.42%	1,416,490	-	-	-	-	-	-	1,416,490
104	343	Prime Movers		22,923,692	-	22,923,692	88.42%	20,270,233	-	-	1,269,711	-	-	1,269,711	21,539,943
105	344	Generators		5,013,384	-	5,013,384	88.42%	4,433,076	-	-	342,743	-	-	342,743	4,775,819
106	345	Accessory Electric Equipment		2,092,649	-	2,092,649	88.42%	1,850,421	-	-	131,794	-	-	131,794	1,982,215
107	346	Misc. Equipment		2,332,771	-	2,332,771	88.42%	2,062,749	-	-	8,757	-	-	8,757	2,071,506
108		<b>Total Energy Center:</b>		<b>36,437,719</b>	<b>-</b>	<b>36,437,719</b>		<b>32,219,986</b>	<b>-</b>	<b>-</b>	<b>2,048,897</b>	<b>-</b>	<b>-</b>	<b>2,048,897</b>	<b>34,268,884</b>

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109	341	Structures and Improvements	PIS 09-2023	392,857	-	392,857	88.42%	347,383	-	-	32,659	-	-	32,659	380,042
110	342	Fuel Holders		661,243	-	661,243	88.42%	584,703	-	-	37,269	-	-	37,269	621,972
111	343	Prime Movers		14,001,796	-	14,001,796	88.42%	12,381,062	-	-	2,232,994	-	-	2,232,994	14,614,056
112	344	Generators		848,478	-	848,478	88.42%	750,265	-	-	235,899	-	-	235,899	986,164
113	345	Accessory Electric Equipment		1,510,688	-	1,510,688	88.42%	1,335,823	-	-	110,333	-	-	110,333	1,446,156
114	346	Misc. Equipment		449,781	-	449,781	88.42%	397,718	-	-	29,379	-	-	29,379	427,097
115		<b>Total Energy Center FT8:</b>		<b>17,864,843</b>	<b>-</b>	<b>17,864,843</b>		<b>15,796,954</b>	<b>-</b>	<b>-</b>	<b>2,678,533</b>	<b>-</b>	<b>-</b>	<b>2,678,533</b>	<b>18,475,488</b>
116	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
117		<b>Total Riverton Common:</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
118	341	Structures and Improvements	PIS 09-2023	4,925,220	-	4,925,220	88.42%	4,355,117	-	-	845,187	-	-	845,187	5,200,304
119	342	Fuel Holders		505,416	-	505,416	88.42%	446,913	-	-	77,527	-	-	77,527	524,441
120	343	Prime Movers		3,566,338	-	3,566,338	88.42%	3,153,528	-	-	457,993	-	-	457,993	3,611,521
121	344	Generators		1,124,169	-	1,124,169	88.42%	994,045	-	-	65,687	-	-	65,687	1,059,731
122	345	Accessory Electric Equipment		842,799	-	842,799	88.42%	745,243	-	-	101,588	-	-	101,588	846,831
123	346	Misc. Equipment		617,045	-	617,045	88.42%	545,621	-	-	125,724	-	-	125,724	671,344
124	341-346	Miscellaneous		-	-	-	88.42%	-	-	-	-	-	-	-	-
125		<b>Total Riverton 10, 11:</b>		<b>11,580,988</b>	<b>-</b>	<b>11,580,988</b>		<b>10,240,467</b>	<b>-</b>	<b>-</b>	<b>1,673,705</b>	<b>-</b>	<b>-</b>	<b>1,673,705</b>	<b>11,914,172</b>
126	341	Structures and Improvements	PIS 09-2023	3,482,555	-	3,482,555	88.42%	3,079,443	-	-	455,070	-	-	455,070	3,534,513
127	342	Fuel Holders		277,308	-	277,308	88.42%	245,209	-	-	18,340	-	-	18,340	263,550
128	343	Prime Movers		26,409,013	-	26,409,013	88.42%	23,352,121	-	-	4,061,680	-	-	4,061,680	27,413,801
129	344	Generators		4,643,587	-	4,643,587	88.42%	4,106,083	-	-	556,042	-	-	556,042	4,662,125
130	345	Accessory Electric Equipment		5,549,075	-	5,549,075	88.42%	4,906,759	-	-	646,565	-	-	646,565	5,553,324
131	346	Misc. Equipment		793,610	-	793,610	88.42%	701,748	-	-	43,701	-	-	43,701	745,449
132		<b>Total Riverton Unit 12:</b>		<b>41,155,148</b>	<b>-</b>	<b>41,155,148</b>		<b>36,391,364</b>	<b>-</b>	<b>-</b>	<b>5,781,399</b>	<b>-</b>	<b>-</b>	<b>5,781,399</b>	<b>42,172,762</b>
133	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
134	341	Structures and Improvements		1,063,781	-	1,063,781	88.42%	940,646	-	-	10,503	-	-	10,503	951,149
135	342	Fuel Holders		2,582,744	-	2,582,744	88.42%	2,283,787	-	-	43,219	-	-	43,219	2,327,006
136	343	Prime Movers		12,503,472	-	12,503,472	88.42%	11,056,172	-	-	1,075,902	-	-	1,075,902	12,132,074
137	344	Generators		5,027,813	-	5,027,813	88.42%	4,445,835	-	-	167,275	-	-	167,275	4,613,110
138	345	Accessory Electric Equipment		2,268,751	-	2,268,751	88.42%	2,006,139	-	-	201,096	-	-	201,096	2,207,234
139	346	Misc. Equipment		265,842	-	265,842	88.42%	235,071	-	-	4,721	-	-	4,721	239,792
140		<b>Total State Line Unit 1:</b>		<b>23,712,403</b>	<b>-</b>	<b>23,712,403</b>		<b>20,967,649</b>	<b>-</b>	<b>-</b>	<b>1,502,717</b>	<b>-</b>	<b>-</b>	<b>1,502,717</b>	<b>22,470,366</b>
141	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
142	341	Structures and Improvements		1,681,240	-	1,681,240	88.42%	1,486,634	-	-	147,797	-	-	147,797	1,634,431
143	342	Fuel Holders		252,816	-	252,816	88.42%	223,552	-	-	-	-	-	-	223,552
144	343	Prime Movers		140,839	-	140,839	88.42%	124,537	-	-	35,530	-	-	35,530	160,067
145	344	Generators		-	-	-	88.42%	-	-	-	-	-	-	-	-
146	345	Accessory Electric Equipment		917,009	-	917,009	88.42%	810,864	-	-	81,405	-	-	81,405	892,269
147	346	Misc. Equipment		273,834	-	273,834	88.42%	242,137	-	-	19,952	-	-	19,952	262,089
148		<b>Total State Line Common:</b>		<b>3,265,739</b>	<b>-</b>	<b>3,265,739</b>		<b>2,887,724</b>	<b>-</b>	<b>-</b>	<b>284,684</b>	<b>-</b>	<b>-</b>	<b>284,684</b>	<b>3,172,408</b>
149	340	Land and Land Rights	PIS 09-2023	-	-	-	88.42%	-	-	-	-	-	-	-	-
150	341	Structures and Improvements		3,330,995	-	3,330,995	88.42%	2,945,426	-	-	210,495	-	-	210,495	3,155,921
151	342	Fuel Holders		225,418	-	225,418	88.42%	199,325	-	-	-	-	-	-	199,325
152	343	Prime Movers		36,153,694	-	36,153,694	88.42%	31,968,838	-	-	3,150,562	-	-	3,150,562	35,119,400
153	344	Generators		10,666,147	-	10,666,147	88.42%	9,431,521	-	-	815,185	-	-	815,185	10,246,706
154	345	Accessory Electric Equipment		3,291,547	-	3,291,547	88.42%	2,910,544	-	-	193,965	-	-	193,965	3,104,509
155	346	Misc. Equipment		966,717	-	966,717	88.42%	854,817	-	-	84,008	-	-	84,008	938,826
156		<b>Total State Line CC:</b>		<b>54,634,517</b>	<b>-</b>	<b>54,634,517</b>		<b>48,310,472</b>	<b>-</b>	<b>-</b>	<b>4,454,216</b>	<b>-</b>	<b>-</b>	<b>4,454,216</b>	<b>52,764,688</b>
157		<b>Total Other Production-Non-Wind:</b>		<b>197,669,814</b>	<b>-</b>	<b>197,669,814</b>		<b>174,821,172</b>	<b>-</b>	<b>-</b>	<b>18,874,955</b>	<b>-</b>	<b>-</b>	<b>18,874,955</b>	<b>193,696,127</b>
158	340	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
159	341	Structures and Improvements		853,561	-	853,561	88.60%	756,295	-	-	324,117	-	-	324,117	1,080,412
160	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-	-	-
161	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-	-	-
162	344	Generators		19,424,512	-	19,424,512	88.60%	17,211,016	-	-	7,375,944	-	-	7,375,944	24,586,959
163	345	Accessory Electric Equipment		396,419	-	396,419	88.60%	351,245	-	-	150,529	-	-	150,529	501,775
164	346	Miscellaneous Power Plant Equipment		89,134	-	89,134	88.60%	78,977	-	-	33,846	-	-	33,846	112,824
165		<b>Total Neosho Ridge:</b>		<b>20,763,626</b>	<b>-</b>	<b>20,763,626</b>		<b>18,397,533</b>	<b>-</b>	<b>-</b>	<b>7,884,437</b>	<b>-</b>	<b>-</b>	<b>7,884,437</b>	<b>26,281,969</b>

The Empire District Electric Company  
 Test Year Ending September 30, 2023  
 ER-2024-0261  
 WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 3 Accum. Depr. Update	RB ADJ 4 Accum. Amort. Update	RB ADJ 11 Environmental Costs	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n) = (l) thru (m)	(o) = (h) + (n)	
166	340	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
167	341	Structures and Improvements		214,690	-	214,690	88.60%	190,225	-	-	69,841	-	-	69,841	260,067
168	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-	-	-
169	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-	-	-
170	344	Generators		11,611,780	-	11,611,780	88.60%	10,288,574	-	-	3,770,744	-	-	3,770,744	14,059,317
171	345	Accessory Electric Equipment		236,975	-	236,975	88.60%	209,971	-	-	76,954	-	-	76,954	286,925
172	346	Miscellaneous Power Plant Equipment		53,880	-	53,880	88.60%	47,740	-	-	17,503	-	-	17,503	65,243
173		<u>Total North Fork Ridge Point:</u>		<u>12,117,325</u>	-	<u>12,117,325</u>		<u>10,736,510</u>	-	-	<u>3,935,042</u>	-	-	<u>3,935,042</u>	<u>14,671,552</u>
174	340	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
175	341	Structures and Improvements		434,224	-	434,224	88.60%	384,743	-	-	165,075	-	-	165,075	549,818
176	342	Fuel Holders, Producers & Accessories		-	-	-	88.60%	-	-	-	-	-	-	-	-
177	343	Prime Movers		-	-	-	88.60%	-	-	-	-	-	-	-	-
178	344	Generators		9,881,658	-	9,881,658	88.60%	8,755,606	-	-	3,756,623	-	-	3,756,623	12,512,228
179	345	Accessory Electric Equipment		201,666	-	201,666	88.60%	178,686	-	-	76,666	-	-	76,666	255,352
180	346	Miscellaneous Power Plant Equipment		45,345	-	45,345	88.60%	40,177	-	-	17,238	-	-	17,238	57,416
181		<u>Total Kings Point:</u>		<u>10,562,893</u>	-	<u>10,562,893</u>		<u>9,359,212</u>	-	-	<u>4,015,602</u>	-	-	<u>4,015,602</u>	<u>13,374,813</u>
182		<u>Total Other Production w/Wind:</u>		<u>241,113,658</u>	-	<u>241,113,658</u>		<u>213,314,426</u>	-	-	<u>34,710,036</u>	-	-	<u>34,710,036</u>	<u>248,024,462</u>
183	340-346	Misc Other Production Plant		-	-	-	88.42%	-	56,811	-	-	-	-	56,811	56,811
184	347	Asset Retirement Costs		-	-	-		-	-	-	-	-	-	-	-
185		<u>Total Asset Retirement Costs</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
186		<u>Total Other Production:</u>		<u>241,113,658</u>	-	<u>241,113,658</u>		<u>213,314,426</u>	<u>56,811</u>	-	<u>34,710,036</u>	-	-	<u>34,766,847</u>	<u>248,081,273</u>
187		<u>Total Production Plant:</u>		<u>433,586,184</u>	-	<u>433,586,184</u>		<u>387,825,552</u>	<u>254,703</u>	-	<u>49,232,771</u>	-	<u>(7,403,604)</u>	<u>42,083,871</u>	<u>429,909,423</u>
<b>TRANSMISSION PLANT</b>															
188	350	Land and Land Rights	PIS 09-2023	-	-	-	84.04%	-	-	-	-	-	-	-	-
189	352	Structures and Improvements		1,107,337	-	1,107,337	84.04%	930,637	-	-	144,348	-	-	144,348	1,074,986
190	352	Structures and Improvements (Iatan)		46,335	-	46,335	84.04%	38,941	-	-	210	-	-	210	39,152
191	353	Station Equipment		51,587,719	-	51,587,719	84.04%	43,355,769	-	-	5,499,648	-	-	5,499,648	48,855,417
192	353	Station Equipment (Iatan)		366,670	-	366,670	84.04%	308,160	-	-	9,874	-	-	9,874	318,034
193	354	Towers & Fixtures		796,817	-	796,817	84.04%	669,667	-	-	79,735	-	-	79,735	749,402
194	355	Poles & Fixtures		40,138,195	-	40,138,195	84.04%	33,733,267	-	-	6,900,360	-	-	6,900,360	40,633,627
195	356	Overhead Conductor		30,973,903	-	30,973,903	84.04%	26,031,338	-	-	2,365,761	-	-	2,365,761	28,397,099
196	350-356	Misc Transmission Plant		-	-	-	84.04%	-	300,667	-	-	-	-	300,667	300,667
197		<u>Total Transmission Plant - Non-Wind:</u>		<u>125,016,976</u>	-	<u>125,016,976</u>		<u>105,067,780</u>	<u>300,667</u>	-	<u>14,999,936</u>	-	-	<u>15,300,603</u>	<u>120,368,383</u>
198	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
199	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-	-	-
200	353	Station Equipment		142,773	-	142,773	88.60%	126,504	-	-	58,512	-	-	58,512	185,016
201	354	Towers & Fixtures		-	-	-	88.60%	-	-	-	-	-	-	-	-
202	355	Poles & Fixtures		547,156	-	547,156	88.60%	484,806	-	-	202,687	-	-	202,687	687,493
203	356	Overhead Conductors & Devices		447,232	-	447,232	88.60%	396,268	-	-	164,402	-	-	164,402	560,670
204		<u>Total Neosho Ridge:</u>		<u>1,137,162</u>	-	<u>1,137,162</u>		<u>1,007,578</u>	-	-	<u>425,601</u>	-	-	<u>425,601</u>	<u>1,433,179</u>
205	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
206	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-	-	-
207	353	Station Equipment		103,733	-	103,733	88.60%	91,912	-	-	29,865	-	-	29,865	121,777
208	354	Towers & Fixtures		-	-	-	88.60%	-	-	-	-	-	-	-	-
209	355	Poles & Fixtures		144,278	-	144,278	88.60%	127,837	-	-	44,800	-	-	44,800	172,637
210	356	Overhead Conductors & Devices		119,500	-	119,500	88.60%	105,883	-	-	36,338	-	-	36,338	142,221
211		<u>Total North Fork Ridge:</u>		<u>367,511</u>	-	<u>367,511</u>		<u>325,631</u>	-	-	<u>111,003</u>	-	-	<u>111,003</u>	<u>436,634</u>
212	350	Land and Land Rights	PIS 09-2023	-	-	-	88.60%	-	-	-	-	-	-	-	-
213	352	Structures and Improvements		-	-	-	88.60%	-	-	-	-	-	-	-	-
214	353	Station Equipment		72,639	-	72,639	88.60%	64,362	-	-	29,801	-	-	29,801	94,162
215	354	Towers & Fixtures		-	-	-	88.60%	-	-	-	-	-	-	-	-
216	355	Poles & Fixtures		278,361	-	278,361	88.60%	246,641	-	-	103,230	-	-	103,230	349,871
217	356	Overhead Conductors & Devices		227,519	-	227,519	88.60%	201,593	-	-	83,731	-	-	83,731	285,324
218		<u>Total Kings Point:</u>		<u>578,519</u>	-	<u>578,519</u>		<u>512,595</u>	-	-	<u>216,762</u>	-	-	<u>216,762</u>	<u>729,556</u>
219		<u>Total Transmission Plant w/Wind:</u>		<u>127,100,167</u>	-	<u>127,100,167</u>		<u>106,913,584</u>	<u>300,667</u>	-	<u>15,753,302</u>	-	-	<u>16,053,968</u>	<u>122,967,553</u>

The Empire District Electric Company  
 Test Year Ending September 30, 2023  
 ER-2024-0261  
 WP 3.2 - Accumulated Depreciation/Amortization

Line No.	FERC	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Reclassified Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant Removal	RB ADJ 3 Accum. Depr. Update	RB ADJ 4 Accum. Amort. Update	RB ADJ 11 Environmental Costs	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n) = (l) thru (m)	(o) = (h) + (n)	
<b>DISTRIBUTION PLANT</b>															
220	360	Land and Land Rights	PIS 09-2023	-	-	-	86.52%	-	-	-	-	-	-	-	-
221	361	Structures		8,860,093	(2,422,585) *	6,437,508	86.52%	5,569,810	-	-	755,958	-	-	755,958	6,325,768
222	362	Station Equipment		45,333,695	-	45,333,695	86.52%	39,223,264	-	-	4,120,808	-	-	4,120,808	43,344,072
223	364	Poles & Fixtures		133,235,792	-	133,235,792	86.52%	115,277,227	-	-	13,555,983	-	-	13,555,983	128,833,209
224	365	Overhead Conductor		134,151,706	-	134,151,706	86.52%	116,069,686	-	-	7,458,463	-	-	7,458,463	123,528,149
225	366	Underground Conduit		27,219,123	-	27,219,123	86.52%	23,550,316	-	-	1,350,735	-	-	1,350,735	24,901,051
226	367	Underground Conductor		47,469,381	-	47,469,381	86.52%	41,071,085	-	-	1,490,592	-	-	1,490,592	42,561,678
227	368	Transformers		53,992,378	-	53,992,378	86.52%	46,714,861	-	-	2,913,474	-	-	2,913,474	49,628,335
228	369	Services		81,109,292	-	81,109,292	86.52%	70,176,745	-	-	3,630,523	-	-	3,630,523	73,807,268
229	370	Meters		(11,654,814)	-	(11,654,814)	86.52%	(10,083,887)	-	-	392,052	-	-	392,052	(9,691,835)
230	370.1	Meters - AMI		2,241,086	-	2,241,086	86.52%	1,939,015	-	-	1,658,088	-	-	1,658,088	3,597,103
231	371	Install on Customers Premises		14,710,451	-	14,710,451	86.52%	12,727,661	-	-	617,991	-	-	617,991	13,345,652
232	371.1	EV Chargers on Cust Prem		55,613	-	55,613	100.00%	55,613	-	-	14,218	-	-	14,218	69,831
233	371.2	EV Chargers Residential		192	-	192	100.00%	192	-	-	-	-	-	-	192
234	371.3	EV Charges Ready		467	-	467	100.00%	467	-	-	-	-	-	-	467
235	371.4	EV Charges Commercial		-	-	-	100.00%	-	-	-	-	-	-	-	-
236	371.5	EV Charges School		228	-	228	100.00%	228	-	-	-	-	-	-	228
237	373	Street Lighting & Signal Systems		5,331,172	-	5,331,172	86.52%	4,612,595	-	-	911,976	-	-	911,976	5,524,571
238	375	Charging Stations		-	-	-	100.00%	-	-	-	-	-	-	-	-
239	360-375	Misc Distribution Plant		-	-	-	86.52%	-	613,543	-	-	-	-	613,543	613,543
240		<b>Total Distribution Plant:</b>		<b>542,055,854</b>	<b>(2,422,585)</b>	<b>539,633,269</b>		<b>466,904,879</b>	<b>613,543</b>	<b>-</b>	<b>38,870,861</b>	<b>-</b>	<b>-</b>	<b>39,484,404</b>	<b>506,389,283</b>
<b>GENERAL PLANT</b>															
241	389	Land	PIS 09-2023	-	-	-	86.98%	-	-	-	-	-	-	-	-
242	390	Structures		8,618,978	2,422,585 *	11,041,563	86.98%	9,604,287	-	(1,055,912)	550,575	-	-	(505,337)	9,098,950
243	391	Furniture		2,122,625	-	2,122,625	86.98%	1,846,324	-	(240,869)	202,771	-	-	(38,098)	1,808,225
244	391C	Computer Equipment		6,115,295	-	6,115,295	86.98%	5,319,270	6,409	(555,709)	1,583,292	-	-	1,033,992	6,353,262
245	391LS	Furniture Lease		(3,831)	-	(3,831)	86.98%	(3,333)	-	-	9,266	-	-	9,266	5,934
246	392	Transportation Equipment		6,535,722	-	6,535,722	86.98%	5,684,970	-	-	-	-	-	-	5,684,970
247	393	Stores Equipment		507,211	-	507,211	86.98%	441,188	-	-	74,221	-	-	74,221	515,409
248	394	Tools		3,454,152	-	3,454,152	86.98%	3,004,526	-	-	398,428	-	-	398,428	3,402,954
249	395	Lab Equipment		484,640	-	484,640	86.98%	421,555	-	-	114,867	-	-	114,867	536,421
250	396	Power Operated Equipment		4,432,431	-	4,432,431	86.98%	3,855,463	-	-	-	-	-	-	3,855,463
251	397	Communication		3,483,329	-	3,483,329	86.98%	3,029,906	-	(192,613)	573,310	-	-	380,697	3,410,602
252	398	Misc. Equipment		178,808	-	178,808	86.98%	155,533	-	(11,895)	7,933	-	-	(3,961)	151,572
253	389-398	Misc General Plant		-	-	-	86.98%	-	411,976	-	-	-	-	411,976	411,976
254		<b>Total General Plant:</b>		<b>35,929,360</b>	<b>2,422,585</b>	<b>38,351,945</b>		<b>33,359,688</b>	<b>418,385</b>	<b>(2,056,998)</b>	<b>3,514,662</b>	<b>-</b>	<b>-</b>	<b>1,876,049</b>	<b>35,235,737</b>
255		<b>Total Accumulated Depreciation:</b>	Schedule 3	<b>\$ 1,193,765,465</b>	<b>\$ -</b>	<b>\$ 1,193,765,465</b>		<b>\$ 1,042,983,698</b>	<b>\$ 5,405,600</b>	<b>\$ (3,596,960)</b>	<b>\$ 107,371,596</b>	<b>\$ 7,860,276</b>	<b>\$ (7,403,604)</b>	<b>\$ 109,636,907</b>	<b>\$ 1,152,620,605</b>

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.