

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 WP 3.1 - Plant in Service - Update

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company Test Year Ending Balance (d)	Reclass (e)	Total Company Reclassified Ending Balance (f)	Missouri Test Year Allocations (g)	Total Missouri Test Year Ending Balance (h) = (f) x (g)	RB ADJ 1 Plant Additions (i)	RB ADJ 2 Common Plant Removal (j)	RB ADJ 12 GFR Reallocations (k)	Total Missouri Pro Forma Adjustments (l) = (i) thru (k)	Total Missouri Pro Forma Ending Balance (m) = (h) + (l)
INTANGIBLE PLANT													
1	301	Organization	PIS 09-2020	\$ 29,940	\$ -	\$ 29,940	86.06%	\$ 25,766	\$ (85)	\$ -	\$ 368	\$ 283	\$ 26,050
2	302	Franchises		1,079,798	-	1,079,798	86.06%	929,268	(3,048)	-	13,269	10,221	939,489
3	303	Misc Intangible		51,063,169	-	51,063,169	86.06%	43,944,660	1,956,468	-	627,493	2,583,961	46,528,621
4		<u>Intangible Plant - Non-Wind:</u>		52,172,908	-	52,172,908		44,899,695	1,953,335	-	641,130	2,594,465	47,494,160
5	301	Organizational Costs	PIS 09-2020	-	-	-	0.00%	-	-	-	-	-	-
6	302	Franchises & Consents		-	-	-	0.00%	-	-	-	-	-	-
7	303	Misc. Intangible Plant		-	-	-	0.00%	-	11,683,926	-	-	11,683,926	11,683,926
8		<u>Total Neosho Ridge:</u>		-	-	-		-	11,683,926	-	-	11,683,926	11,683,926
9	301	Organizational Costs	PIS 09-2020	-	-	-	0.00%	-	-	-	-	-	-
10	302	Franchises & Consents		-	-	-	0.00%	-	-	-	-	-	-
11	303	Misc. Intangible Plant		-	-	-	0.00%	-	10,336,507	-	-	10,336,507	10,336,507
12		<u>Total North Fork Ridge:</u>		-	-	-		-	10,336,507	-	-	10,336,507	10,336,507
13	301	Organizational Costs	PIS 09-2020	-	-	-	0.00%	-	-	-	-	-	-
14	302	Franchises & Consents		-	-	-	0.00%	-	-	-	-	-	-
15	303	Misc. Intangible Plant		-	-	-	0.00%	-	10,198,529	-	-	10,198,529	10,198,529
16		<u>Total Kings Point:</u>		-	-	-		-	10,198,529	-	-	10,198,529	10,198,529
17		<u>Total Intangible Plant w/ Wind:</u>		52,172,908	-	52,172,908		44,899,695	34,172,297	-	641,130	34,813,427	79,713,121
PRODUCTION PLANT													
18		<u>Steam Production:</u>											
19	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-	-	-	-
20	311	Structures and Improvements		-	-	-	85.37%	-	-	-	-	-	-
21	312	Boiler Plant and Equipment		-	-	-	85.37%	-	-	-	-	-	-
22	314	Turbogenerators		-	-	-	85.37%	-	-	-	-	-	-
23	315	Accessory Electric Equipment		-	-	-	85.37%	-	-	-	-	-	-
24	316	Misc. Equipment		-	-	-	85.37%	-	-	-	-	-	-
25		<u>Total Riverton:</u>		-	-	-		-	-	-	-	-	-
26	310	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-	-	-	-
27	311	Structures and Improvements		-	-	-	85.37%	-	-	-	-	-	-
28	312	Boiler Plant and Equipment		-	-	-	85.37%	-	-	-	-	-	-
29	312T	Unit Train		-	-	-	85.37%	-	-	-	-	-	-
30	314	Turbogenerators		-	-	-	85.37%	-	-	-	-	-	-
31	315	Accessory Electric Equipment		-	-	-	85.37%	-	-	-	-	-	-
32	316	Misc. Equipment		-	-	-	85.37%	-	-	-	-	-	-
33		<u>Total Asbury:</u>		-	-	-		-	-	-	-	-	-
34	310	Land and Land Rights	PIS 09-2020	121,639	-	121,639	85.37%	103,839	305	-	3,538	3,843	107,682
35	311	Structures and Improvements		4,100,103	-	4,100,103	85.37%	3,498,105	301,604	-	119,796	421,400	3,919,506
36	312	Boiler Plant and Equipment		81,193,374	-	81,193,374	85.37%	69,300,156	168,789	-	2,364,946	2,533,735	71,833,891
37	312T	Unit Train		329,005	-	329,005	85.37%	280,862	824	-	9,570	10,394	291,256
38	314	Turbogenerators		15,459,262	-	15,459,262	85.37%	13,197,115	80,895	-	449,677	530,572	13,727,687
39	315	Accessory Electric Equipment		8,704,107	-	8,704,107	85.37%	7,427,382	673,249	-	253,985	927,234	8,354,616
40	316	Misc. Equipment		1,363,907	-	1,363,907	85.37%	1,161,921	3,472	-	40,304	43,775	1,205,697
41		<u>Total Iatan 1:</u>		111,271,396	-	111,271,396		94,969,380	1,229,138	-	3,241,816	4,470,954	99,440,335
42	311	Structures and Improvements	PIS 09-2020	20,999,545	-	20,999,545	85.37%	17,899,181	124,135	-	618,041	742,176	18,641,357
43	312	Boiler Plant Equipment		146,547,607	-	146,547,607	85.37%	124,980,072	1,046,378	-	4,295,066	5,341,444	130,321,516
44	314	Turbogenerator Units		49,074,013	-	49,074,013	85.37%	41,872,479	486,984	-	1,432,845	1,919,829	43,792,308
45	315	Accessory Electric Equipment		12,369,092	-	12,369,092	85.37%	10,538,628	220,728	-	365,163	585,891	11,124,519

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				Test Year Ending Balance		Reclassified Ending Balance		Test Year Allocations	Plant Additions	Common Plant Removal	GFR Reallocations	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)	
46	316	Misc Power Plant Equipment	↓	363,547	-	363,547	85.37%	239,477	2,511	-	29,148	31,659	271,135
47		<u>Total Iatan 2:</u>		229,353,804	-	229,353,804		195,529,837	1,880,736	-	6,740,263	8,620,998	204,150,835
48	310	Land and Land Rights	PIS 09-2020	7,217	-	7,217	85.37%	6,161	18	-	210	228	6,389
49	311	Structures and Improvements		18,505,102	-	18,505,102	85.37%	15,797,259	1,005,376	-	538,274	1,543,650	17,340,909
50	312	Boiler Plant and Equipment		40,516,279	-	40,516,279	85.37%	34,587,550	480,827	-	1,178,532	1,659,359	36,246,909
51	314	Turbogenerators		1,290,680	-	1,290,680	85.37%	1,101,816	5,609	-	37,543	43,152	1,144,967
52	315	Accessory Electric Equipment		5,088,739	-	5,088,739	85.37%	4,344,106	92,043	-	148,021	240,064	4,584,170
53	316	Misc. Equipment	↓	738,354	-	738,354	85.37%	630,311	75,918	-	21,477	97,395	727,706
54		<u>Total Iatan Common:</u>		66,146,371	-	66,146,371		56,467,202	1,659,791	-	1,924,057	3,583,848	60,051,050
55	310	Land and Land Rights	PIS 09-2020	956,529	-	956,529	85.37%	816,560	2,396	-	27,823	30,220	846,780
56	311	Structures and Improvements		20,599,158	-	20,599,158	85.37%	17,584,892	43,417	-	599,185	642,603	18,227,495
57	312	Boiler Plant and Equipment		54,189,721	-	54,189,721	85.37%	46,260,164	272,296	-	1,576,263	1,848,559	48,108,723
58	312.PLS	Train Lease		5,196,478	-	5,196,478	85.37%	4,436,079	13,018	-	151,154	164,173	4,600,252
59	312T	Unit Train		12,311	-	12,311	85.37%	10,510	31	-	358	389	10,899
60	314	Turbogenerators		17,263,450	-	17,263,450	85.37%	14,737,297	43,249	-	502,157	545,406	15,282,703
61	315	Accessory Electric Equipment		5,434,148	-	5,434,148	85.37%	4,638,971	15,481	-	158,068	173,549	4,812,521
62	316	Misc. Equipment	↓	3,016,423	-	3,016,423	85.37%	2,575,031	(98,656)	-	87,741	(10,915)	2,564,116
63		<u>Total Plum Point:</u>		106,668,217	-	106,668,217		91,059,505	291,233	-	3,102,751	3,393,983	94,453,488
64		<u>Total Steam Production:</u>		513,439,788	-	513,439,788		438,025,925	5,060,898	-	15,008,885	20,069,783	458,095,708
65		<u>Hydro Production:</u>											
66	330	Land and Land Rights	PIS 09-2020	226,488	-	226,488	85.37%	193,346	567	-	6,588	7,155	200,501
67	331	Structures and Improvements		1,718,375	-	1,718,375	85.37%	1,466,926	639,917	-	49,984	689,901	2,156,827
68	332	Dams		3,535,959	-	3,535,959	85.37%	3,018,543	13,399	-	102,853	116,252	3,134,795
69	333	Turbogenerators		6,166,133	-	6,166,133	85.37%	5,263,846	15,448	-	179,360	194,807	5,458,653
70	334	Accessory Electric Equipment		2,570,804	-	2,570,804	85.37%	2,194,619	6,440	-	74,779	81,220	2,275,839
71	335	Misc. Equipment	↓	1,213,511	-	1,213,511	85.37%	1,035,939	(11,286)	-	35,298	24,012	1,059,951
72		<u>Total Hydro Production:</u>		15,431,269	-	15,431,269		13,173,219	664,485	-	448,863	1,113,347	14,286,566
73		<u>Other Production:</u>											
74	340	Land and Land Rights		-	-	-	85.37%	-	161,122	-	-	161,122	161,122
75		<u>Total Bat Cave:</u>		-	-	-		-	161,122	-	-	161,122	161,122
76	340	Land and Land Rights	PIS 09-2020	1,349,995	-	1,349,995	85.37%	1,152,451	3,382	-	39,268	42,651	1,195,101
77	341	Structures and Improvements		14,617,752	-	14,617,752	85.37%	12,478,743	36,621	-	425,199	461,820	12,940,563
78	342	Fuel Holders		2,427,505	-	2,427,505	85.37%	2,072,289	6,081	-	70,611	76,692	2,148,981
79	343	Prime Movers		-	-	-	85.37%	-	-	-	-	-	-
80	344	Generators		-	-	-	85.37%	-	-	-	-	-	-
81	345	Accessory Electric Equipment		189,248	-	189,248	85.37%	161,556	474	-	5,505	5,979	167,535
82	346	Misc. Equipment	↓	863,529	-	863,529	85.37%	737,169	169,538	-	25,118	194,656	931,825
83		<u>Total Asbury:</u>		19,448,029	-	19,448,029		16,602,208	216,097	-	565,702	781,798	17,384,006
84	340	Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-	-	-	-
85	341	Structures and Improvements		-	-	-	85.37%	-	144,924	-	-	144,924	144,924
86	342	Fuel Holders, Producers & Accessories		-	-	-	85.37%	-	-	-	-	-	-
87	343	Prime Movers		-	-	-	85.37%	-	-	-	-	-	-
88	344	Generators		-	-	-	85.37%	-	2,356,353	-	-	2,356,353	2,356,353
89	345	Accessory Electric Equipment		-	-	-	85.37%	-	515,284	-	-	515,284	515,284
90	346	Miscellaneous Power Plant Equipment		-	-	-	85.37%	-	7,515	-	-	7,515	7,515
91		<u>Total Prosperity Solar:</u>		-	-	-		-	3,024,076	-	-	3,024,076	3,024,076
92	340	Land and Land Rights	PIS 09-2020	163,097	-	163,097	85.37%	139,231	409	-	4,744	5,153	144,383

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				Test Year Ending Balance		Reclassified Ending Balance		Test Year Allocations	Plant Additions	Common Plant Removal	GFR Reallocations	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)	
93	341	Structures and Improvements		3,390,325	-	3,390,325	85.37%	2,896,134	785,269	-	98,683	883,952	3,780,086
94	342	Fuel Holders		1,362,770	-	1,362,770	85.37%	1,163,357	11,289	-	39,640	50,929	1,214,286
95	343	Prime Movers		26,727,298	-	26,727,298	85.37%	22,816,305	5,860,298	-	777,440	6,637,738	29,454,043
96	344	Generators		6,613,773	-	6,613,773	85.37%	5,714,867	16,771	-	194,728	211,499	5,926,366
97	345	Accessory Electric Equipment		2,553,387	-	2,553,387	85.37%	2,183,917	54,757	-	74,415	129,172	2,313,089
98	346	Misc. Equipment		2,165,692	-	2,165,692	85.37%	1,874,499	25,916	-	63,871	89,787	1,964,286
99		Total Energy Center:		42,976,342	-	42,976,342		36,788,311	6,754,709	-	1,253,520	8,008,229	44,796,540
100	341	Structures and Improvements	PIS 09-2020	1,124,306	-	1,124,306	85.37%	959,787	2,817	-	32,704	35,520	995,307
101	342	Fuel Holders		1,428,744	-	1,428,744	85.37%	1,219,677	3,579	-	41,559	45,138	1,264,815
102	343	Prime Movers		52,267,399	-	52,267,399	85.37%	44,619,135	3,102,064	-	1,520,347	4,622,411	49,241,546
103	344	Generators		5,123,418	-	5,123,418	85.37%	4,373,710	12,835	-	149,029	161,865	4,535,575
104	345	Accessory Electric Equipment		3,539,970	-	3,539,970	85.37%	3,021,968	70,788	-	102,970	173,758	3,195,726
105	346	Misc. Equipment		1,038,755	-	1,038,755	85.37%	886,754	2,602	-	30,215	32,817	919,572
106		Total Energy Center FT8:		64,522,591	-	64,522,591		55,081,030	3,194,686	-	1,876,824	5,071,510	60,152,540
107	340	Land and Land Rights	PIS 09-2020	253,184	-	253,184	85.37%	216,136	634	-	7,365	7,999	224,135
108		Total Riverton Common:		253,184	-	253,184		216,136	634	-	7,365	7,999	224,135
109	341	Structures and Improvements	PIS 09-2020	10,505,859	-	10,505,859	85.37%	8,968,542	721,084	-	305,593	1,026,677	9,995,219
110	342	Fuel Holders		604,025	-	604,025	85.37%	515,639	1,294,731	-	17,570	1,312,301	1,827,939
111	343	Prime Movers		8,560,501	-	8,560,501	85.37%	7,307,847	69,860	-	249,007	318,867	7,626,714
112	344	Generators		1,779,491	-	1,779,491	85.37%	1,519,099	4,458	-	51,762	56,220	1,575,319
113	345	Accessory Electric Equipment		1,794,316	-	1,794,316	85.37%	1,531,755	274,353	-	52,193	326,546	1,858,301
114	346	Misc. Equipment		1,912,252	-	1,912,252	85.37%	1,632,433	98,109	-	55,623	153,732	1,786,165
115		Total Riverton 9, 10, 11:		25,156,445	-	25,156,445		21,475,314	2,462,596	-	731,747	3,194,343	24,669,656
116	341	Structures and Improvements	PIS 09-2020	18,906,409	-	18,906,409	85.37%	16,139,843	191,529	-	549,947	741,477	16,881,320
117	342	Fuel Holders		901,031	-	901,031	85.37%	769,183	25,144	-	26,209	51,353	820,536
118	343	Prime Movers		151,691,870	-	151,691,870	85.37%	129,494,868	654,083	-	4,412,392	5,066,476	134,561,343
119	344	Generators		21,731,219	-	21,731,219	85.37%	18,551,300	75,565	-	632,115	707,680	19,258,980
120	345	Accessory Electric Equipment		26,127,052	-	26,127,052	85.37%	22,303,892	127,541	-	759,980	887,521	23,191,413
121	346	Misc. Equipment		2,824,750	-	2,824,750	85.37%	2,411,406	7,077	-	82,166	89,243	2,500,649
122		Total Riverton Unit 12:		222,182,332	-	222,182,332		189,670,492	1,080,940	-	6,462,809	7,543,749	197,214,241
123	340	Land and Land Rights	PIS 09-2020	11,897	-	11,897	85.37%	10,156	30	-	346	376	10,532
124	341	Structures and Improvements		1,111,584	-	1,111,584	85.37%	948,926	2,785	-	32,334	35,118	984,045
125	342	Fuel Holders		3,226,224	-	3,226,224	85.37%	2,754,132	17,524	-	93,844	111,368	2,865,500
126	343	Prime Movers		27,004,385	-	27,004,385	85.37%	23,052,846	67,653	-	785,500	853,152	23,905,998
127	344	Generators		7,773,548	-	7,773,548	85.37%	6,636,048	19,475	-	226,116	245,591	6,881,638
128	345	Accessory Electric Equipment		3,321,874	-	3,321,874	85.37%	2,835,785	8,322	-	96,626	104,948	2,940,734
129	346	Misc. Equipment		360,468	-	360,468	85.37%	307,721	903	-	10,485	11,388	319,109
130		Total State Line Unit 1:		42,809,979	-	42,809,979		36,545,614	116,691	-	1,245,251	1,361,941	37,907,556
131	340	Land and Land Rights	PIS 09-2020	189,608	-	189,608	85.37%	161,863	602	-	5,515	6,117	167,980
132	341	Structures and Improvements		5,290,943	-	5,290,943	85.37%	4,516,721	705,430	-	153,902	859,333	5,376,054
133	342	Fuel Holders		226,749	-	226,749	85.37%	193,569	568	-	6,596	7,164	200,733
134	343	Prime Movers		944,604	-	944,604	85.37%	833,539	205,523	-	28,402	233,925	1,067,464
135	344	Generators		-	-	-	85.37%	-	-	-	-	-	-
136	345	Accessory Electric Equipment		2,933,810	-	2,933,810	85.37%	2,504,506	60,066	-	85,338	145,404	2,649,910
137	346	Misc. Equipment		1,522,699	-	1,522,699	85.37%	1,299,883	55,167	-	44,292	99,459	1,399,342
138		Total State Line Common:		11,108,413	-	11,108,413		9,510,082	1,027,356	-	324,045	1,351,401	10,861,484
139	340	Land and Land Rights	PIS 09-2020	739,921	-	739,921	85.37%	631,648	1,854	-	21,523	23,376	655,025
140	341	Structures and Improvements		8,492,210	-	8,492,210	85.37%	7,249,549	1,095,513	-	247,020	1,342,533	8,592,081

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141	342	Fuel Holders		204,374	-	204,374	85.37%	174,468	512	-	5,945	6,457	180,925
142	343	Prime Movers		110,808,281	-	110,808,281	85.37%	94,593,755	11,124,020	-	3,223,176	14,347,196	108,940,952
143	344	Generators		30,320,539	-	30,320,539	85.37%	25,883,749	508,488	-	881,960	1,390,447	27,274,196
144	345	Accessory Electric Equipment		8,464,722	-	8,464,722	85.37%	7,226,083	128,545	-	246,221	374,765	7,600,848
145	346	Misc. Equipment		3,007,198	-	3,007,198	85.37%	2,567,156	132,207	-	87,473	219,680	2,786,836
146		Total State Line CC:		162,037,244	-	162,037,244		138,326,408	12,991,138	-	4,713,317	17,704,455	156,030,863
147	340	Land and Land Rights	PIS 09-2020	-	-	-	0.00%	-	-	-	-	-	-
148	341	Structures and Improvements		-	-	-	0.00%	-	9,872,741	-	-	9,872,741	9,872,741
149	342	Fuel Holders, Producers & Accessories		-	-	-	0.00%	-	-	-	-	-	-
150	343	Prime Movers		-	-	-	0.00%	-	-	-	-	-	-
151	344	Generators		-	-	-	0.00%	-	224,674,249	-	-	224,674,249	224,674,249
152	345	Accessory Electric Equipment		-	-	-	0.00%	-	4,585,189	-	-	4,585,189	4,585,189
153	346	Miscellaneous Power Plant Equipment		-	-	-	0.00%	-	1,030,977	-	-	1,030,977	1,030,977
154		Production Plant - Neosho Ridge:		-	-	-		-	240,163,157	-	-	240,163,157	240,163,157
155	340	Land and Land Rights	PIS 09-2020	-	-	-	0.00%	-	-	-	-	-	-
156	341	Structures and Improvements		-	-	-	0.00%	-	2,036,265	-	-	2,036,265	2,036,265
157	342	Fuel Holders, Producers & Accessories		-	-	-	0.00%	-	-	-	-	-	-
158	343	Prime Movers		-	-	-	0.00%	-	-	-	-	-	-
159	344	Generators		-	-	-	0.00%	-	110,179,061	-	-	110,179,061	110,179,061
160	345	Accessory Electric Equipment		-	-	-	0.00%	-	2,248,552	-	-	2,248,552	2,248,552
161	346	Miscellaneous Power Plant Equipment		-	-	-	0.00%	-	511,440	-	-	511,440	511,440
162		Production Plant - North Fork Ridge:		-	-	-		-	114,975,319	-	-	114,975,319	114,975,319
163	340	Land and Land Rights	PIS 09-2020	-	-	-	0.00%	-	-	-	-	-	-
164	341	Structures and Improvements		-	-	-	0.00%	-	4,880,312	-	-	4,880,312	4,880,312
165	342	Fuel Holders, Producers & Accessories		-	-	-	0.00%	-	-	-	-	-	-
166	343	Prime Movers		-	-	-	0.00%	-	-	-	-	-	-
167	344	Generators		-	-	-	0.00%	-	111,061,399	-	-	111,061,399	111,061,399
168	345	Accessory Electric Equipment		-	-	-	0.00%	-	2,266,559	-	-	2,266,559	2,266,559
169	346	Miscellaneous Power Plant Equipment		-	-	-	0.00%	-	509,634	-	-	509,634	509,634
170		Production Plant - Kings Point:		-	-	-		-	118,717,905	-	-	118,717,905	118,717,905
171		Total Other Production:		590,494,559	-	590,494,559		504,215,594	504,886,424	-	17,180,581	522,067,005	1,026,282,599
172		Total Production Plant w/ Wind:		1,119,365,617	-	1,119,365,617		955,414,738	510,611,807	-	32,638,329	543,250,136	1,498,664,874
TRANSMISSION PLANT													
173	350	Land and Land Rights	PIS 09-2020	11,947,499	-	11,947,499	83.65%	9,993,689	123,604	-	-	123,604	10,117,293
174	352	Structures and Improvements		4,921,308	-	4,921,308	83.65%	4,116,512	815,745	-	-	815,745	4,932,258
175	352	Structures and Improvements (latan)		23,013	-	23,013	83.65%	19,250	(700)	-	-	(700)	18,550
176	353	Station Equipment		194,619,976	-	194,619,976	83.65%	162,793,202	8,770,157	-	-	8,770,157	171,563,359
177	353	Station Equipment (latan)		652,396	-	652,396	83.65%	545,707	130,255	-	-	130,255	675,962
178	354	Towers & Fixtures		2,615,856	-	2,615,856	83.65%	2,188,077	374,639	-	-	374,639	2,562,717
179	355	Poles & Fixtures		103,786,626	-	103,786,626	83.65%	86,814,095	25,295,783	-	-	25,295,783	112,109,879
180	356	Overhead Conductor		103,497,472	-	103,497,472	83.65%	86,572,228	18,885,084	-	-	18,885,084	105,457,312
181		Total Transmission Plant (Non-Wind):		422,064,146	-	422,064,146		353,042,761	54,394,568	-	-	54,394,568	407,437,330
182	350	Land and Land Rights	PIS 09-2020	-	-	-	0.00%	-	-	-	-	-	-
183	352	Structures and Improvements		-	-	-	0.00%	-	-	-	-	-	-
184	353	Station Equipment		-	-	-	0.00%	-	2,923,683	-	-	2,923,683	2,923,683
185	354	Towers & Fixtures		-	-	-	0.00%	-	-	-	-	-	-
186	355	Poles & Fixtures		-	-	-	0.00%	-	11,421,766	-	-	11,421,766	11,421,766
187	356	Overhead Conductors & Devices		-	-	-	0.00%	-	11,421,766	-	-	11,421,766	11,421,766

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Line No.	FERC	Description	Reference	Total Company	Reclass	Total Company	Missouri	Total Missouri	RB ADJ 1	RB ADJ 2	RB ADJ 12	Total Missouri	Total Missouri
				Test Year Ending Balance		Reclassified Ending Balance		Test Year Allocations	Plant Additions	Common Plant Removal	GFR Reallocations	Pro Forma Adjustments	Pro Forma Ending Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)	
188		Transmission Plant - Neosho Ridge:		-	-	-	-	25,767,215	-	-	-	25,767,215	25,767,215
189	350	Land and Land Rights	PIS 09-2020	-	-	0.00%	-	-	-	-	-	-	-
190	352	Structures and Improvements		-	-	0.00%	-	-	-	-	-	-	-
191	353	Station Equipment		-	-	0.00%	-	1,431,459	-	-	-	1,431,459	1,431,459
192	354	Towers & Fixtures		-	-	0.00%	-	-	-	-	-	-	-
193	355	Poles & Fixtures		-	-	0.00%	-	2,421,723	-	-	-	2,421,723	2,421,723
194	356	Overhead Conductors & Devices		-	-	0.00%	-	2,421,723	-	-	-	2,421,723	2,421,723
195		Transmission Plant - North Fork Ridge:		-	-	-	-	6,274,905	-	-	-	6,274,905	6,274,905
196	350	Land and Land Rights	PIS 09-2020	-	-	0.00%	-	-	-	-	-	-	-
197	352	Structures and Improvements		-	-	0.00%	-	-	-	-	-	-	-
198	353	Station Equipment		-	-	0.00%	-	1,445,240	-	-	-	1,445,240	1,445,240
199	354	Towers & Fixtures		-	-	0.00%	-	-	-	-	-	-	-
200	355	Poles & Fixtures		-	-	0.00%	-	5,646,029	-	-	-	5,646,029	5,646,029
201	356	Overhead Conductors & Devices		-	-	0.00%	-	5,646,029	-	-	-	5,646,029	5,646,029
202		Transmission Plant - Kings Point:		-	-	-	-	12,737,298	-	-	-	12,737,298	12,737,298
203		Total Transmission Plant w/ Wind:		422,064,146	-	422,064,146	-	353,042,761	99,173,987	-	-	99,173,987	452,216,748
DISTRIBUTION PLANT													
204	360	Land and Land Rights	PIS 09-2020	6,440,010	-	6,440,010	Direct Assigned	5,482,819	(127,097)	-	-	(127,097)	5,355,722
205	361	Structures		42,138,572	(14,621,043) *	27,517,529	Direct Assigned	19,712,676	1,753,765	-	-	1,753,765	21,466,441
206	362	Station Equipment		163,009,647	-	163,009,647	Direct Assigned	147,566,037	2,732,009	-	-	2,732,009	150,298,046
207	364	Poles & Fixtures		243,551,884	-	243,551,884	Direct Assigned	199,434,071	16,496,501	-	-	16,496,501	215,930,572
208	365	Overhead Conductor		230,851,923	-	230,851,923	Direct Assigned	198,785,932	9,924,519	-	-	9,924,519	208,710,451
209	366	Underground Conduit		55,427,734	-	55,427,734	Direct Assigned	52,200,914	4,267,916	-	-	4,267,916	56,468,831
210	367	Underground Conductor		75,961,186	-	75,961,186	Direct Assigned	72,787,123	2,655,021	-	-	2,655,021	75,442,144
211	368	Transformers		140,100,820	-	140,100,820	Direct Assigned	126,904,261	6,865,001	-	-	6,865,001	133,769,262
212	369	Services		98,019,891	-	98,019,891	Direct Assigned	88,587,034	3,612,296	-	-	3,612,296	92,199,330
213	370	Meters		23,872,784	-	23,872,784	Direct Assigned	21,278,503	(10,298,935)	-	-	(10,298,935)	10,979,568
214	370.1	Meters - AMI		9,027,457	-	9,027,457	Direct Assigned	8,952,745	19,949,764	-	-	19,949,764	28,902,509
215	371	Private Lights		18,359,160	-	18,359,160	Direct Assigned	15,261,031	234,100	-	-	234,100	15,495,131
216	373	Street Lights		22,260,310	-	22,260,310	Direct Assigned	20,158,436	488,636	-	-	488,636	20,647,072
217	375	Charging Stations		161,631	-	161,631	Direct Assigned	161,631	393,292	-	-	393,292	554,923
218		Total Distribution Plant:		1,129,183,007	(14,621,043)	1,114,561,964	-	977,273,214	58,946,788	-	-	58,946,788	1,036,220,002
GENERAL PLANT													
219	389	Land	PIS 09-2020	1,271,419	-	1,271,419	86.06%	1,094,176	(3,589)	(167,553)	15,624	(155,518)	938,658
220	390	Structure		17,204,661	14,621,043 *	31,825,704	86.06%	27,389,012	3,775,024	(2,384,657)	391,092	1,781,460	29,170,472
221	391	Furniture		5,958,125	-	5,958,125	86.06%	5,127,527	235,300	(705,201)	73,217	(396,684)	4,730,843
222	391C	Computer Equipment		18,466,974	-	18,466,974	86.06%	15,892,568	1,592,332	(2,239,983)	226,933	(420,719)	15,471,850
223	391LS	Furniture Lease		18,684	-	18,684	86.06%	16,079	(53)	-	230	177	16,256
224	392	Transportation Equipment		23,788,075	-	23,788,075	86.06%	20,471,876	(618,754)	-	292,321	(326,433)	20,145,443
225	393	Stores Equipment		2,062,807	-	2,062,807	86.06%	1,775,239	57,760	-	25,349	83,109	1,858,348
226	394	Tools		8,616,367	-	8,616,367	86.06%	7,415,194	484,157	-	105,883	590,039	8,005,233
227	395	Lab Equipment		3,229,103	-	3,229,103	86.06%	2,778,947	64,609	-	39,681	104,290	2,883,237
228	396	Power Operated Equipment		20,224,804	-	20,224,804	86.06%	17,405,347	5,782,851	-	248,534	6,031,384	23,436,731
229	397	Communication		11,599,624	-	11,599,624	86.06%	9,982,568	129,184	(681,094)	142,543	(409,367)	9,573,200
230	398	Misc. Equipment		300,316	-	300,316	86.06%	258,450	47,595	(28,321)	3,690	22,964	281,414
231		Total General Plant:		112,740,959	14,621,043	127,362,003	-	109,606,983	11,546,414	(6,206,809)	1,565,096	6,904,701	116,511,685
232		Total Plant in Service:		2,835,526,637	-	2,835,526,637	-	2,440,237,391	714,451,292	(6,206,809)	34,844,556	743,089,039	3,183,326,430

ASSET RETIREMENT COSTS - WIND

The Empire District Electric Company
Test Year Ending September 30, 2020
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Line No.	FERC	Description	Reference	Total Company	Reclass	Total Company	Missouri	Total Missouri	RB ADJ 1	RB ADJ 2	RB ADJ 12	Total Missouri	Total Missouri
				Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Plant Additions	Common Plant Removal	GFR Reallocations	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l) = (i) thru (k)	(m) = (h) + (l)
232	347	Neosho Ridge FERC 347 ARO	PIS 09-2020	-	-	-	0.00%	-	11,295,102	-	-	11,295,102	11,295,102
233	347	North Fork Ridge FERC 347 ARO	↓	-	-	-	0.00%	-	5,828,114	-	-	5,828,114	5,828,114
234	347	Kings Point FERC 347 ARO	↓	-	-	-	0.00%	-	6,123,973	-	-	6,123,973	6,123,973
235		<u>Total Asset Retirement Costs - Wind:</u>		-	-	-		-	23,247,189	-	-	23,247,189	23,247,189
236		Total Plant in Service:	Schedule 3	\$ 2,835,526,637	\$ -	\$ 2,835,526,637		\$ 2,440,237,391	\$ 737,698,482	\$ (6,206,809)	\$ 34,844,556	\$ 766,336,228	\$ 3,206,573,620

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.