

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

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri Allocation Factor (g)	Total Missouri	RB ADJ 1	RB ADJ 2	RB ADJ 12	RB ADJ 15	Total Missouri	Total Missouri	
				Test Year Ending Balance (d)		Reclassified Ending Balance (f)		Test Year Ending Balance (h) = (f) x (g)	Plant Additions (i)	Common Plant Removal (j)	GFR Reallocations (k)	PIS for Stranded Meters (l)	Pro Forma Adjustments (m) = (i) thru (l)	Pro Forma Balance (n) = (h) + (m)	
<b>INTANGIBLE PLANT</b>															
1	301	Organization	PIS 09-2020	\$ 29,940	\$ -	\$ 29,940	86.06%	\$ 25,766	\$ 85	\$ -	\$ 368	\$ -	\$ 453	\$ 26,219	
2	302	Franchises		1,079,798	-	1,079,798	86.06%	929,268	3,066	-	13,269	-	16,335	945,603	
3	303	Misc Intangible		51,063,169	-	51,063,169	86.06%	43,944,660	1,288,085	-	627,493	-	1,915,579	45,860,239	
4	301-303	Misc Intangible Plant		-	-	-	86.06%	-	939,701	-	-	-	939,701	939,701	
5		<b>Total Intangible Plant:</b>		<b>52,172,908</b>	<b>-</b>	<b>52,172,908</b>		<b>44,899,695</b>	<b>2,230,937</b>	<b>-</b>	<b>641,130</b>	<b>-</b>	<b>2,872,068</b>	<b>47,771,762</b>	
<b>PRODUCTION PLANT</b>															
<b>Steam Production:</b>															
6		Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-	-	-	-	-	
7	310	Structures and Improvements		-	-	-	85.37%	-	-	-	-	-	-	-	
8	311	Boiler Plant and Equipment		-	-	-	85.37%	-	-	-	-	-	-	-	
9	312	Turbogenerators		-	-	-	85.37%	-	-	-	-	-	-	-	
10	314	Accessory Electric Equipment		-	-	-	85.37%	-	-	-	-	-	-	-	
11	315	Misc. Equipment		-	-	-	85.37%	-	-	-	-	-	-	-	
12	316	<b>Total Riverton:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>85.37%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
13		Land and Land Rights	PIS 09-2020	-	-	-	85.37%	-	-	-	-	-	-	-	
14	310	Structures and Improvements		-	-	-	85.37%	-	-	-	-	-	-	-	
15	311	Boiler Plant and Equipment		-	-	-	85.37%	-	-	-	-	-	-	-	
16	312	Unit Train		-	-	-	85.37%	-	-	-	-	-	-	-	
17	312T	Turbogenerators		-	-	-	85.37%	-	-	-	-	-	-	-	
18	314	Accessory Electric Equipment		-	-	-	85.37%	-	-	-	-	-	-	-	
19	315	Misc. Equipment		-	-	-	85.37%	-	-	-	-	-	-	-	
20	316	<b>Total Asbury:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>85.37%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
21		Land and Land Rights	PIS 09-2020	121,639	-	121,639	85.37%	103,839	831	-	3,538	-	4,370	108,209	
22	310	Structures and Improvements		4,100,103	-	4,100,103	85.37%	3,498,105	35,224	-	119,796	-	155,020	3,653,125	
23	311	Boiler Plant and Equipment		81,193,374	-	81,193,374	85.37%	69,300,156	727,875	-	2,364,946	-	3,092,821	72,392,977	
24	312	Unit Train		329,005	-	329,005	85.37%	280,862	2,249	-	9,570	-	11,819	292,680	
25	312T	Turbogenerators		15,459,262	-	15,459,262	85.37%	13,197,115	110,796	-	449,677	-	560,473	13,757,589	
26	314	Accessory Electric Equipment		8,704,107	-	8,704,107	85.37%	7,427,382	63,158	-	253,985	-	317,143	7,744,525	
27	315	Misc. Equipment		1,363,907	-	1,363,907	85.37%	1,161,921	9,470	-	40,304	-	49,773	1,211,695	
28	316	<b>Total Iatan 1:</b>		<b>111,271,396</b>	<b>-</b>	<b>111,271,396</b>	<b>85.37%</b>	<b>94,969,380</b>	<b>949,603</b>	<b>-</b>	<b>3,241,816</b>	<b>-</b>	<b>4,191,419</b>	<b>99,160,799</b>	
29		Structures and Improvements	PIS 09-2020	20,999,545	-	20,999,545	85.37%	17,899,181	145,213	-	618,041	-	763,254	18,662,435	
30	311	Boiler Plant Equipment		146,547,607	-	146,547,607	85.37%	124,980,072	1,310,938	-	4,295,066	-	5,606,005	130,586,076	
31	312	Turbogenerator Units		49,074,013	-	49,074,013	85.37%	41,872,479	336,657	-	1,432,845	-	1,769,560	43,641,981	
32	314	Accessory Electric Equipment		12,369,092	-	12,369,092	85.37%	10,538,628	85,797	-	365,163	-	450,960	10,989,588	
33	315	Misc Power Plant Equipment		363,547	-	363,547	85.37%	239,477	6,848	-	29,148	-	35,996	275,473	
34	316	<b>Total Iatan 2:</b>		<b>229,353,804</b>	<b>-</b>	<b>229,353,804</b>	<b>85.37%</b>	<b>195,529,837</b>	<b>1,885,454</b>	<b>-</b>	<b>6,740,263</b>	<b>-</b>	<b>8,625,717</b>	<b>204,155,554</b>	
35		Land and Land Rights	PIS 09-2020	7,217	-	7,217	85.37%	6,161	49	-	210	-	259	6,420	
36	310	Structures and Improvements		18,505,102	-	18,505,102	85.37%	15,797,259	234,437	-	538,274	-	772,711	16,569,970	
37	311	Boiler Plant and Equipment		40,516,279	-	40,516,279	85.37%	34,587,550	294,601	-	1,178,532	-	1,473,133	36,060,683	
38	312	Turbogenerators		1,290,680	-	1,290,680	85.37%	1,101,816	4,539	-	37,543	-	42,082	1,143,897	
39	314	Accessory Electric Equipment		5,088,739	-	5,088,739	85.37%	4,344,106	42,803	-	148,021	-	190,824	4,534,929	
40	315	Misc. Equipment		738,354	-	738,354	85.37%	630,311	66,416	-	21,477	-	87,893	718,204	
41	316	<b>Total Iatan Common:</b>		<b>66,146,371</b>	<b>-</b>	<b>66,146,371</b>	<b>85.37%</b>	<b>56,467,202</b>	<b>642,844</b>	<b>-</b>	<b>1,924,057</b>	<b>-</b>	<b>2,566,991</b>	<b>59,034,103</b>	
42		Land and Land Rights	PIS 09-2020	956,529	-	956,529	85.37%	816,560	6,537	-	27,823	-	34,361	850,921	
43	310	Structures and Improvements		20,599,158	-	20,599,158	85.37%	17,584,892	140,783	-	599,185	-	739,968	18,324,860	
44	311	Boiler Plant and Equipment		54,189,721	-	54,189,721	85.37%	46,260,164	370,761	-	1,576,263	-	1,947,025	48,207,188	
45	312	Train Lease		5,196,478	-	5,196,478	85.37%	4,436,079	35,515	-	151,154	-	186,669	4,622,749	
46	312P	Unit Train		12,311	-	12,311	85.37%	10,510	84	-	358	-	442	10,952	
47	314	Turbogenerators		17,263,450	-	17,263,450	85.37%	14,737,297	117,985	-	502,157	-	620,142	15,357,439	
48	315	Accessory Electric Equipment		5,434,148	-	5,434,148	85.37%	4,638,971	37,139	-	158,068	-	195,207	4,834,178	
49	316	Misc. Equipment		3,016,423	-	3,016,423	85.37%	2,575,031	20,615	-	87,741	-	108,357	2,683,388	
50		<b>Total Plum Point:</b>		<b>106,668,217</b>	<b>-</b>	<b>106,668,217</b>	<b>85.37%</b>	<b>91,059,505</b>	<b>729,420</b>	<b>-</b>	<b>3,102,751</b>	<b>-</b>	<b>3,832,170</b>	<b>94,891,676</b>	

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				Test Year Ending Balance (d)		Reclassified Ending Balance (f)		Test Year Ending Balance (h) = (f) x (g)	Plant Additions (i)	Common Plant Removal (j)	GFR Reallocations (k)	PIS for Stranded Meters (l)	Pro Forma Adjustments (m) = (i) thru (l)	Pro Forma Balance (n) = (h) + (m)
52	310-316	Misc Steam Production Plant		-	-	-	85.37%	-	4,057,316	-	-	-	4,057,316	4,057,316
53		<b>Total Steam Production:</b>		<b>513,439,788</b>	<b>-</b>	<b>513,439,788</b>		<b>438,025,925</b>	<b>8,264,637</b>	<b>-</b>	<b>15,008,885</b>	<b>-</b>	<b>23,273,523</b>	<b>461,299,448</b>
54		<b>Hydro Production:</b>												
55	330	Land and Land Rights	PIS 09-2020	226,488	-	226,488	85.37%	193,346	1,548	-	6,588	-	8,136	201,482
56	331	Structures and Improvements		1,718,375	-	1,718,375	85.37%	1,466,926	30,530	-	49,984	-	80,514	1,547,439
57	332	Dams		3,535,959	-	3,535,959	85.37%	3,018,543	24,166	-	102,853	-	127,020	3,145,563
58	333	Turbogenerators		6,166,133	-	6,166,133	85.37%	5,263,846	42,142	-	179,360	-	221,501	5,485,347
59	334	Accessory Electric Equipment		2,570,804	-	2,570,804	85.37%	2,194,619	17,570	-	74,779	-	92,349	2,286,968
60	335	Misc. Equipment		1,213,511	-	1,213,511	85.37%	1,035,939	1,640	-	35,298	-	36,939	1,072,877
61	330-335	Misc Hydro Production Plant		-	-	-	85.37%	-	2,964,288	-	-	-	2,964,288	2,964,288
62		<b>Total Hydro Production:</b>		<b>15,431,269</b>	<b>-</b>	<b>15,431,269</b>		<b>13,173,219</b>	<b>3,081,884</b>	<b>-</b>	<b>448,863</b>	<b>-</b>	<b>3,530,746</b>	<b>16,703,965</b>
63		<b>Other Production:</b>												
64	340	Land and Land Rights	PIS 09-2020	1,349,995	-	1,349,995	85.37%	1,152,451	9,226	-	39,268	-	48,495	1,200,946
65	341	Structures and Improvements		14,617,752	-	14,617,752	85.37%	12,478,743	99,903	-	425,199	-	525,103	13,003,846
66	342	Fuel Holders		2,427,505	-	2,427,505	85.37%	2,072,289	16,591	-	70,611	-	87,201	2,159,490
67	343	Prime Movers		-	-	-	85.37%	-	-	-	-	-	-	-
68	344	Generators		-	-	-	85.37%	-	-	-	-	-	-	-
69	345	Accessory Electric Equipment		189,248	-	189,248	85.37%	161,556	1,293	-	5,505	-	6,798	168,354
70	346	Misc. Equipment		863,529	-	863,529	85.37%	737,169	41,480	-	25,118	-	66,598	803,767
71		<b>Total Asbury:</b>		<b>19,448,029</b>	<b>-</b>	<b>19,448,029</b>		<b>16,602,208</b>	<b>168,494</b>	<b>-</b>	<b>565,702</b>	<b>-</b>	<b>734,195</b>	<b>17,336,403</b>
72	340	Land and Land Rights	PIS 09-2020	163,097	-	163,097	85.37%	139,231	1,115	-	4,744	-	5,859	145,090
73	341	Structures and Improvements		3,390,325	-	3,390,325	85.37%	2,896,134	14,630	-	98,683	-	113,313	3,009,447
74	342	Fuel Holders		1,362,770	-	1,362,770	85.37%	1,163,357	9,314	-	39,640	-	48,954	1,212,311
75	343	Prime Movers		26,727,298	-	26,727,298	85.37%	22,816,305	5,787,775	-	777,440	-	6,565,215	29,381,520
76	344	Generators		6,613,773	-	6,613,773	85.37%	5,714,867	45,753	-	194,728	-	240,480	5,955,348
77	345	Accessory Electric Equipment		2,553,387	-	2,553,387	85.37%	2,183,917	17,484	-	74,415	-	91,899	2,275,816
78	346	Misc. Equipment		2,165,692	-	2,165,692	85.37%	1,874,499	15,007	-	63,871	-	78,878	1,953,378
79		<b>Total Energy Center:</b>		<b>42,976,342</b>	<b>-</b>	<b>42,976,342</b>		<b>36,788,311</b>	<b>5,891,077</b>	<b>-</b>	<b>1,253,520</b>	<b>-</b>	<b>7,144,598</b>	<b>43,932,908</b>
80	341	Structures and Improvements	PIS 09-2020	1,124,306	-	1,124,306	85.37%	959,787	7,684	-	32,704	-	40,388	1,000,174
81	342	Fuel Holders		1,428,744	-	1,428,744	85.37%	1,219,677	9,765	-	41,559	-	51,324	1,271,000
82	343	Prime Movers		52,267,399	-	52,267,399	85.37%	44,619,135	1,173,544	-	1,520,347	-	2,693,891	47,313,026
83	344	Generators		5,123,418	-	5,123,418	85.37%	4,373,710	35,015	-	149,029	-	184,045	4,557,755
84	345	Accessory Electric Equipment		3,539,970	-	3,539,970	85.37%	3,021,968	24,194	-	102,970	-	127,164	3,149,131
85	346	Misc. Equipment		1,038,755	-	1,038,755	85.37%	886,754	7,099	-	30,215	-	37,314	924,069
86		<b>Total Energy Center FT8:</b>		<b>64,522,591</b>	<b>-</b>	<b>64,522,591</b>		<b>55,081,030</b>	<b>1,257,301</b>	<b>-</b>	<b>1,876,824</b>	<b>-</b>	<b>3,134,125</b>	<b>58,215,155</b>
87	340	Land and Land Rights	PIS 09-2020	253,184	-	253,184	85.37%	216,136	1,730	-	7,365	-	9,095	225,231
88		<b>Total Riverton Common:</b>		<b>253,184</b>	<b>-</b>	<b>253,184</b>		<b>216,136</b>	<b>1,730</b>	<b>-</b>	<b>7,365</b>	<b>-</b>	<b>9,095</b>	<b>225,231</b>
89	341	Structures and Improvements	PIS 09-2020	10,505,859	-	10,505,859	85.37%	8,968,542	117,838	-	305,593	-	423,431	9,391,973
90	342	Fuel Holders		604,025	-	604,025	85.37%	515,639	4,128	-	17,570	-	21,698	537,337
91	343	Prime Movers		8,560,501	-	8,560,501	85.37%	7,307,847	58,506	-	249,007	-	307,512	7,615,359
92	344	Generators		1,779,491	-	1,779,491	85.37%	1,519,099	12,162	-	51,762	-	63,923	1,583,023
93	345	Accessory Electric Equipment		1,794,316	-	1,794,316	85.37%	1,531,755	12,263	-	52,193	-	64,456	1,596,210
94	346	Misc. Equipment		1,912,252	-	1,912,252	85.37%	1,632,433	25,428	-	55,623	-	81,051	1,713,484
95		<b>Total Riverton 9, 10, 11:</b>		<b>25,156,445</b>	<b>-</b>	<b>25,156,445</b>		<b>21,475,314</b>	<b>230,325</b>	<b>-</b>	<b>731,747</b>	<b>-</b>	<b>962,073</b>	<b>22,437,386</b>
96	341	Structures and Improvements	PIS 09-2020	18,906,409	-	18,906,409	85.37%	16,139,843	147,058	-	549,947	-	697,005	16,836,848
97	342	Fuel Holders		901,031	-	901,031	85.37%	769,183	6,158	-	26,209	-	32,367	801,550
98	343	Prime Movers		151,691,870	-	151,691,870	85.37%	129,494,868	1,047,534	-	4,412,392	-	5,459,927	134,954,794
99	344	Generators		21,731,219	-	21,731,219	85.37%	18,551,300	344,451	-	632,115	-	976,565	19,527,865
100	345	Accessory Electric Equipment		26,127,052	-	26,127,052	85.37%	22,303,892	184,660	-	759,980	-	944,640	23,248,532
101	346	Misc. Equipment		2,824,750	-	2,824,750	85.37%	2,411,406	19,305	-	82,166	-	101,471	2,512,877
102		<b>Total Riverton Unit 12:</b>		<b>222,182,332</b>	<b>-</b>	<b>222,182,332</b>		<b>189,670,492</b>	<b>1,749,165</b>	<b>-</b>	<b>6,462,809</b>	<b>-</b>	<b>8,211,975</b>	<b>197,882,467</b>

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				Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	Plant Additions	Common Plant Removal	GFR Reallocations	PIS for Stranded Meters	Pro Forma Adjustments	Pro Forma Balance
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h) = (f) x (g)	(i)	(j)	(k)	(l)	(m) = (i) thru (l)	(n) = (h) + (m)	
103	340	Land and Land Rights	PIS 09-2020	11,897	-	11,897	85.37%	10,156	81	-	346	-	427	10,583
104	341	Structures and Improvements		1,111,584	-	1,111,584	85.37%	948,926	7,597	-	32,334	-	39,931	988,857
105	342	Fuel Holders		3,226,224	-	3,226,224	85.37%	2,754,132	22,049	-	93,844	-	115,893	2,870,026
106	343	Prime Movers		27,004,385	-	27,004,385	85.37%	23,052,846	184,559	-	785,500	-	970,058	24,022,904
107	344	Generators		7,773,548	-	7,773,548	85.37%	6,636,048	53,127	-	226,116	-	279,243	6,915,291
108	345	Accessory Electric Equipment		3,321,874	-	3,321,874	85.37%	2,835,785	22,703	-	96,626	-	119,329	2,955,115
109	346	Misc. Equipment		360,468	-	360,468	85.37%	307,721	2,464	-	10,485	-	12,949	320,669
110		<b>Total State Line Unit 1:</b>		<b>42,809,979</b>	<b>-</b>	<b>42,809,979</b>		<b>36,545,614</b>	<b>292,580</b>	<b>-</b>	<b>1,245,251</b>	<b>-</b>	<b>1,537,831</b>	<b>38,083,445</b>
111	340	Land and Land Rights	PIS 09-2020	189,608	-	189,608	85.37%	161,863	1,419	-	5,515	-	6,935	168,798
112	341	Structures and Improvements		5,290,943	-	5,290,943	85.37%	4,516,721	195,407	-	153,902	-	349,309	4,866,030
113	342	Fuel Holders		226,749	-	226,749	85.37%	193,569	1,550	-	6,596	-	8,145	201,715
114	343	Prime Movers		944,604	-	944,604	85.37%	833,539	6,673	-	28,402	-	35,075	868,614
115	344	Generators		-	-	-	85.37%	-	-	-	-	-	-	-
116	345	Accessory Electric Equipment		2,933,810	-	2,933,810	85.37%	2,504,506	20,051	-	85,338	-	105,389	2,609,896
117	346	Misc. Equipment		1,522,699	-	1,522,699	85.37%	1,299,883	13,840	-	44,292	-	58,132	1,358,015
118		<b>Total State Line Common:</b>		<b>11,108,413</b>	<b>-</b>	<b>11,108,413</b>		<b>9,510,082</b>	<b>238,939</b>	<b>-</b>	<b>324,045</b>	<b>-</b>	<b>562,985</b>	<b>10,073,067</b>
119	340	Land and Land Rights	PIS 09-2020	739,921	-	739,921	85.37%	631,648	5,057	-	21,523	-	26,580	658,228
120	341	Structures and Improvements		8,492,210	-	8,492,210	85.37%	7,249,549	58,039	-	247,020	-	305,059	7,554,608
121	342	Fuel Holders		204,374	-	204,374	85.37%	174,468	1,397	-	5,945	-	7,342	181,810
122	343	Prime Movers		110,808,281	-	110,808,281	85.37%	94,593,755	2,082,526	-	3,223,176	-	5,305,702	99,899,457
123	344	Generators		30,320,539	-	30,320,539	85.37%	25,883,749	207,222	-	881,960	-	1,089,182	26,972,931
124	345	Accessory Electric Equipment		8,464,722	-	8,464,722	85.37%	7,226,083	55,053	-	246,221	-	301,273	7,527,356
125	346	Misc. Equipment		3,007,198	-	3,007,198	85.37%	2,567,156	19,100	-	87,473	-	106,573	2,673,729
126		<b>Total State Line CC:</b>		<b>162,037,244</b>	<b>-</b>	<b>162,037,244</b>		<b>138,326,408</b>	<b>2,428,394</b>	<b>-</b>	<b>4,713,317</b>	<b>-</b>	<b>7,141,711</b>	<b>145,468,118</b>
127	341-346	Generators		-	-	-	85.37%	-	513,845,926	-	-	-	513,845,926	513,845,926
128		<b>Total Wind Project:</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>513,845,926</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513,845,926</b>	<b>513,845,926</b>
129	340-346	Solar		-	-	-	100.00%	-	4,020,000	-	-	-	4,020,000	4,020,000
130		<b>Total Solar</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>4,020,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,020,000</b>	<b>4,020,000</b>
131	340-346	Misc Other Production Plant		-	-	-	85.37%	-	30,155,410	-	-	-	30,155,410	30,155,410
132	347	Asset Retirement Costs		-	-	-	88.28%	-	22,880,541	-	-	-	22,880,541	22,880,541
133		<b>Total Asset Retirement Costs</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>22,880,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,880,541</b>	<b>22,880,541</b>
134		<b>Total Other Production:</b>		<b>590,494,559</b>	<b>-</b>	<b>590,494,559</b>		<b>504,215,594</b>	<b>583,159,883</b>	<b>-</b>	<b>17,180,581</b>	<b>-</b>	<b>600,340,464</b>	<b>1,104,556,058</b>
135		<b>Total Production Plant Depreciation:</b>		<b>1,119,365,617</b>	<b>-</b>	<b>1,119,365,617</b>		<b>955,414,738</b>	<b>594,506,404</b>	<b>-</b>	<b>32,638,329</b>	<b>-</b>	<b>627,144,733</b>	<b>1,582,559,471</b>
<b>TRANSMISSION PLANT</b>														
136	350	Land and Land Rights	PIS 09-2020	11,947,499	-	11,947,499	83.65%	9,993,689	(8,913)	-	-	-	(8,913)	9,984,777
137	352	Structures and Improvements		4,921,308	-	4,921,308	83.65%	4,116,512	(46,970)	-	-	-	(46,970)	4,069,543
138	352	Structures and Improvements (latan)		23,013	-	23,013	83.65%	19,250	(17)	-	-	-	(17)	19,233
139	353	Station Equipment		194,619,976	-	194,619,976	83.65%	162,793,202	(1,017,884)	-	-	-	(1,017,884)	161,775,318
140	353	Station Equipment (latan)		652,396	-	652,396	83.65%	545,707	994	-	-	-	994	546,702
141	354	Towers & Fixtures		2,615,856	-	2,615,856	83.65%	2,188,077	6,055	-	-	-	6,055	2,194,133
142	355	Poles & Fixtures		103,786,626	-	103,786,626	83.65%	86,814,095	119,504	-	-	-	119,504	86,933,599
143	356	Overhead Conductor		103,497,472	-	103,497,472	83.65%	86,572,228	414,523	-	-	-	414,523	86,986,750
144	350-356	Misc Transmission Plant		-	-	-	83.65%	-	95,314,259	-	-	-	95,314,259	95,314,259
145		<b>Total Transmission Plant:</b>		<b>422,064,146</b>	<b>-</b>	<b>422,064,146</b>		<b>353,042,761</b>	<b>94,781,552</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,781,552</b>	<b>447,824,313</b>
<b>DISTRIBUTION PLANT</b>														
146	360	Land and Land Rights	PIS 09-2020	6,440,010	-	6,440,010	Direct Assigned	5,482,819	-	-	-	-	-	5,482,819
147	361	Structures		42,138,572	(14,621,043) *	27,517,529	Direct Assigned	19,712,676	990,444	-	-	-	990,444	20,703,119
148	362	Station Equipment		163,009,647	-	163,009,647	Direct Assigned	147,566,037	302,384	-	-	-	302,384	147,868,421
149	364	Poles & Fixtures		243,551,884	-	243,551,884	Direct Assigned	199,434,071	1,745,026	-	-	-	1,745,026	201,179,098

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

Line No.	FERC (a)	Description (b)	Reference (c)	Total Company	Reclass (e)	Total Company	Missouri Allocation Factor (g)	Total Missouri	RB ADJ 1	RB ADJ 2	RB ADJ 12	RB ADJ 15	Total Missouri	Total Missouri	
				Test Year Ending Balance (d)		Reclassified Ending Balance (f)		Test Year Ending Balance (h) = (f) x (g)	Plant Additions (i)	Common Plant Removal (j)	GFR Reallocations (k)	PIS for Stranded Meters (l)	Pro Forma Adjustments (m) = (i) thru (l)	Pro Forma Balance (n) = (h) + (m)	
150	365	Overhead Conductor		230,851,923	-	230,851,923	Direct Assigned	198,785,932	1,884,040	-	-	-	1,884,040	200,669,972	
151	366	Underground Conduit		55,427,734	-	55,427,734	Direct Assigned	52,200,914	1,020,980	-	-	-	1,020,980	53,221,895	
152	367	Underground Conductor		75,961,186	-	75,961,186	Direct Assigned	72,787,123	376,196	-	-	-	376,196	73,163,319	
153	368	Transformers		140,100,820	-	140,100,820	Direct Assigned	126,904,261	564,114	-	-	-	564,114	127,468,376	
154	369	Services		98,019,891	-	98,019,891	Direct Assigned	88,587,034	644,917	-	-	-	644,917	89,231,951	
155	370	Meters		32,900,240	-	32,900,240	Direct Assigned	30,231,248	2,406,910	-	-	(8,608,472)	(6,201,562)	24,029,686	
156	370.1	Meters - AMI		-	-	-	Direct Assigned	-	22,900,141	-	-	-	22,900,141	22,900,141	
157	371	Private Lights		18,359,160	-	18,359,160	Direct Assigned	15,261,031	(19,768)	-	-	-	(19,768)	15,241,263	
158	373	Street Lights		22,260,310	-	22,260,310	Direct Assigned	20,158,436	145,313	-	-	-	145,313	20,303,749	
159	375	Charging Stations		161,631	-	161,631	Direct Assigned	161,631	-	-	-	-	-	161,631	
160	360-375	Misc Distribution Plant		-	-	-	Direct Assigned	-	66,991,589	-	-	-	66,991,589	66,991,589	
161		Total Distribution Plant:		1,129,183,007	(14,621,043)	1,114,561,964		977,273,214	99,952,286	-	-	(8,608,472)	91,343,814	1,068,617,028	
<b>GENERAL PLANT</b>															
162	389	Land	PIS 09-2020	1,271,419	-	1,271,419	86.06%	1,094,176	3,610	(138,190)	15,624	-	(118,956)	975,220	
163	390	Structure		17,204,661	14,621,043 *	31,825,704	86.06%	27,389,012	437,441	(2,098,575)	391,092	-	(1,270,041)	26,118,971	
164	391	Furniture		5,958,125	-	5,958,125	86.06%	5,127,527	8,742	(686,374)	73,217	-	(604,415)	4,523,113	
165	391C	Computer Equipment		18,466,974	-	18,466,974	86.06%	15,892,568	252,524	(2,214,393)	226,933	-	(1,734,936)	14,157,632	
166	391LS	Furniture Lease		18,684	-	18,684	86.06%	16,079	53	-	230	-	283	16,362	
167	392	Transportation Equipment		23,788,075	-	23,788,075	86.06%	20,471,876	(2,429,823)	-	292,321	-	(2,137,501)	18,334,375	
168	393	Stores Equipment		2,062,807	-	2,062,807	86.06%	1,775,239	6,410	-	25,349	-	31,759	1,806,999	
169	394	Tools		8,616,367	-	8,616,367	86.06%	7,415,194	223,466	-	105,883	-	329,349	7,744,543	
170	395	Lab Equipment		3,229,103	-	3,229,103	86.06%	2,778,947	19,196	-	39,681	-	58,877	2,837,825	
171	396	Power Operated Equipment		20,224,804	-	20,224,804	86.06%	17,405,347	6,416,140	-	248,534	-	6,664,674	24,070,020	
172	397	Communication		11,599,624	-	11,599,624	86.06%	9,982,568	33,676	(610,918)	142,543	-	(434,699)	9,547,868	
173	398	Misc. Equipment		300,316	-	300,316	86.06%	258,450	881	(20,664)	3,690	-	(16,092)	242,358	
174	389-398	Misc General Plant		-	-	-	86.06%	-	21,925,411	-	-	-	21,925,411	21,925,411	
175		Total General Plant:		112,740,959	14,621,043	127,362,003		109,606,983	26,897,730	(5,769,113)	1,565,096	-	22,693,713	132,300,696	
176		Total Plant in Service:	Schedule 3	\$ 2,835,526,637	\$ -	\$ 2,835,526,637		\$ 2,440,237,391	\$ 818,368,908	\$ (5,769,113)	\$ 34,844,556	\$ (8,608,472)	\$ 838,835,879	\$ 3,279,073,270	

**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.