

**Empire District Electric Company**  
**Case No. ER-2011-0004**  
**Rate Base**

**Schedule WSK-2**

<u>Line No.</u>	<u>Description</u>	<u>Staff EMS Run</u>	<u>Empire Pro Forma</u>		
			<u>Update to 6/30/10</u>	<u>Adjustments</u>	<u>Pro Forma</u>
1	Plant in Service	1,393,648,531	1,426,923,304	286,229,629	1,713,152,932
2	Less Accumulated Depreciation	484,967,694	502,439,568	(1,025,302)	501,414,266
3	Net Plant in Service	908,680,836	924,483,735	287,254,930	1,211,738,666
<i>Additions:</i>					
4	Cash Working Capital	7,450,685	8,558,357		8,558,357
5	Materials and Supplies	23,230,920	20,871,329	956,614	21,827,943
6	Prepayments	3,025,775	3,562,343		3,562,343
7	FAS 87 Regulatory Tracker	1,177,780	1,120,358	1,501,982	2,622,340
8	FAS 106 Regulatory Tracker	(3,255,784)	(1,287,766)	(1,382,081)	(2,669,847)
9	Prepaid Pension Asset	60,094	-		-
10	Fuel Inventory	8,954,651	13,554,973	36,220	13,591,193
11	Vegetation/Infrastructure Tracker	1,462,569	1,648,009		1,648,009
12	Carrying Costs Regulatory Asset	2,720,536	5,195,960		5,195,960
13	DSM Regulatory Asset	1,273,225	1,615,462	290,426	1,905,888
<i>Subtractions:</i>					
14	Federal Tax Offset	-9.2740% 1,389,091	1,461,855		1,461,855
15	State Tax Offset	10.5178% (247,562)	(260,530)		(260,530)
16	Interest Expense Offset	-12.1726% 3,415,162	4,446,669		4,446,669
17	Customer Deposits	7,546,854	7,822,064		7,822,064
18	Customer Advances	8,004,632	7,710,719		7,710,719
19	Accumulated DIT	131,924,511	134,571,780		134,571,780
20	Amortization of Intangibles	7,566,173	8,855,006		8,855,006
21	Regulatory Plan Amortization	23,136,965	20,905,198	14,560,102	35,465,299
22	Rate Base	<u>772,045,462</u>	<u>793,810,001</u>	<u>274,097,990</u>	<u>1,067,907,990</u>