

The Empire District Electric Company
Test Year Ending September 30, 2020
ER-2021-0312
Schedule 3 - Rate Base Adjustments

Line No.	Description (a)	Reference (b)	Total Company	Missouri Allocation Factor (d)	Total Missouri	RB ADJ 1	RB ADJ 2	RB ADJ 3	RB ADJ 4
			Test Year Ending Balance (c)		Test Year Ending Balance (e) = (c) x (d)	Plant Additions (f)	Common Plant (g)	Accum. Depr. Update (h)	Accum. Amort. Update (i)
1	<u>Plant in Service:</u>								
2	Plant in Service	WP 3.1	\$ 2,835,526,637	Various	\$ 2,440,237,391	\$ 818,368,908	\$ (5,769,113)	\$ -	\$ -
3	Accumulated Depreciation/Amortization	WP 3.2	1,007,622,235	Various	875,610,802	6,975,920	(3,446,718)	47,996,852	4,291,168
4	Net Plant in Service		1,827,904,402		1,564,626,590	811,392,988	(2,322,396)	(47,996,852)	(4,291,168)
5	<u>Working Capital:</u>								
6	Cash Working Capital	WP 3.3	-	Direct Assigned	-	-	-	-	-
7	Prepayments	WP 3.4	9,109,649	86.06%	7,839,710	-	-	-	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	74,524,312	Various	64,640,326	-	-	-	-
9	<u>Additions and Deductions:</u>								
10	Customer Deposits	WP 3.6	(15,253,173)	Direct Assigned	(14,045,812)	-	-	-	-
11	Customer Advances	WP 3.7	(6,128,115)	Direct Assigned	(6,061,648)	-	-	-	-
12	Regulatory Assets	WP 3.8	264,368,151	Various	230,369,857	-	-	-	-
13	Regulatory Liabilities	WP 3.9	(166,795,436)	Various	(143,891,833)	-	-	-	-
14	Accumulated Deferred Income Taxes	WP 3.10	(285,417,692)	Various	(245,404,301)	-	-	-	-
15	Total Rate Base:	Schedule 2	\$ 1,702,312,099		\$ 1,458,072,889	\$ 811,392,988	\$ (2,322,396)	\$ (47,996,852)	\$ (4,291,168)

Source: See adjustment column references.

Purpose: The purpose of this workpaper is to show the breakdown of the rate base pro forma adjustments.

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Line No.	Description (a)	Reference (b)	RB ADJ 5	RB ADJ 6	RB ADJ 7	RB ADJ 8	RB ADJ 9	RB ADJ 10	RB ADJ 11
			Cash Working Capital (j)	13 Month Average (k)	Water Company Inventory (l)	Fuel Inventory (m)	Reg. Asset Update (n)	Reg. Liabilities Update (o)	ADIT Update (p)
1	<u>Plant in Service:</u>								
2	Plant in Service	WP 3.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Accumulated Depreciation/Amortization	WP 3.2	-	-	-	-	-	-	-
4	Net Plant in Service		-	-	-	-	-	-	-
5	<u>Working Capital:</u>								
6	Cash Working Capital	WP 3.3	(8,314,971)	-	-	-	-	-	-
7	Prepayments	WP 3.4	-	(525,646)	-	-	-	-	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	(8,890,319)	(54,374)	(708,947)	-	-	-
9	<u>Additions and Deductions:</u>								
10	Customer Deposits	WP 3.6	-	139,528	-	-	-	-	-
11	Customer Advances	WP 3.7	-	987,590	-	-	-	-	-
12	Regulatory Assets	WP 3.8	-	-	-	-	206,616,912	-	-
13	Regulatory Liabilities	WP 3.9	-	-	-	-	-	(67,220,420)	-
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	-	-	-	-	(37,486,372)
15	Total Rate Base:	Schedule 2	\$ (8,314,971)	\$ (8,288,848)	\$ (54,374)	\$ (708,947)	\$ 206,616,912	\$ (67,220,420)	\$ (37,486,372)

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Line No.	Description (a)	Reference (b)	<u>RB ADJ 12</u> GFR Reallocations (q)	<u>RB ADJ 13</u> Environmental Costs (r)	<u>RB ADJ 14</u> Asbury ADIT Reclass (s)	<u>RB ADJ 15</u> Plant & A/D for Stranded Meters (t)	Total Missouri Pro Forma Adjustments (u) = (f) thru (t)	Total Missouri Pro Forma Balance (v) = (e) + (u)
1	<u>Plant in Service:</u>							
2	Plant in Service	WP 3.1	\$ 34,844,556	\$ -	\$ -	\$ (8,608,472)	\$ 838,835,879	\$ 3,279,073,270
3	Accumulated Depreciation/Amortization	WP 3.2	9,324,171	(5,374,200)	-	402,170	60,169,364	935,780,166
4	Net Plant in Service		<u>25,520,385</u>	<u>5,374,200</u>	<u>-</u>	<u>(9,010,642)</u>	<u>778,666,514</u>	<u>2,343,293,104</u>
5	<u>Working Capital:</u>							
6	Cash Working Capital	WP 3.3	-	-	-	-	(8,314,971)	(8,314,971)
7	Prepayments	WP 3.4	111,945	-	-	-	(413,702)	7,426,008
8	Materials, Supplies, & Fuel Inventory	WP 3.5	807,801	-	-	-	(8,845,840)	55,794,486
9	<u>Additions and Deductions:</u>							
10	Customer Deposits	WP 3.6	-	-	-	-	139,528	(13,906,284)
11	Customer Advances	WP 3.7	-	-	-	-	987,590	(5,074,058)
12	Regulatory Assets	WP 3.8	-	-	-	-	206,616,912	436,986,769
13	Regulatory Liabilities	WP 3.9	-	-	-	-	(67,220,420)	(211,112,253)
14	Accumulated Deferred Income Taxes	WP 3.10	(3,523,356)	-	32,338,406	-	(8,671,323)	(254,075,623)
15	Total Rate Base:	Schedule 2	<u><u>\$ 22,916,774</u></u>	<u><u>\$ 5,374,200</u></u>	<u><u>\$ 32,338,406</u></u>	<u><u>\$ (9,010,642)</u></u>	<u><u>\$ 892,944,289</u></u>	<u><u>\$ 2,351,017,178</u></u>

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