

The Empire District Gas Company
Test Year Ending December 31, 2020
GR-2021-0320
Schedule 1 - Revenue Requirement

| Line No. | Description (a) | Reference (b) | Total Company | Missouri | Total Missouri |
|----------|--|---------------------------|------------------------------------|---------------------------------|------------------------------|
| | | | Test Year Ending Balance (c) | Pro Forma Adjustments (d) | Pro Forma (e) = (c) + (d) |
| 1 | Rate Base | Schedule 2 | \$ 95,703,651 | \$ (32,736,085) | \$ 62,967,566 |
| 2 | Revenues | Schedule 5 | 33,706,374 | (13,187,575) | 20,518,799 |
| 3 | Expenses | Schedule 5 | 29,760,345 | (13,416,125) | 16,344,220 |
| 4 | Operating Income (Loss) Before Taxes | (Line 2 - Line 3) | 3,946,029 | 228,550 | 4,174,579 |
| 5 | Income Taxes | Schedule 5 | (70,715) | (75,219) | (145,934) |
| 6 | Operating Income (Loss) After Taxes | (Line 4 - Line 5) | 4,016,745 | 303,769 | 4,320,514 |
| 7 | Current Rate of Return | (Line 6 / Line 1) | 4.20% | -0.93% | 6.86% |
| 8 | Rate of Return Requested | Schedule 8 | 8.51% | 8.51% | 8.51% |
| 9 | Required Net Operating Income | (Line 1 x Line 8) | 8,143,679 | (2,785,601) | 5,358,078 |
| 10 | Income Deficiency | (Line 9 - Line 6) | 4,126,935 | (3,089,370) | 1,037,565 |
| 11 | Gross Revenue Conversion factor | Schedule 13 | 1.3130 | 1.3130 | 1.3130 |
| 12 | Revenue Excess/Deficiency | (Line 10 x Line 11) | 5,418,776 | (4,056,426) | 1,362,350 |
| 13 | Revenue Excess/Deficiency % (excluding fuel revenue) | (Line 12 / Line 2) | 25.21% | | 6.64% |
| 14 | Revenue Excess/Deficiency % (including fuel revenue) | (Line 12 / Line 2) | 16.08% | | 4.16% |
| 15 | Revenue Requirement | (Line 2 + Line 12) | \$ 39,125,150 | \$ (17,244,001) | \$ 21,881,149 |

Source: See reference column (b).

Purpose: Presents the components of the revenue requirement for the test year.