

The Empire District Gas Company
 Test Year Ending December 31, 2020
 GR-2021-0320
 Schedule 2 - Rate Base

Line No.	Description (a)	Reference (b)	Ties to Annual Statement	Total Company	Missouri	Total Missouri
				Test Year Ending Balance (c)	Pro Forma Adjustments (d)	Pro Forma (e) = (c) + (d)
1	<u>Plant in Service:</u>					
2	Plant in Service	Sch 3 RB	Ties	\$ 110,450,250	\$ 3,202,171	\$ 113,652,421
3	Accumulated Depreciation/Amortization	Sch 3 RB		(0) 43,130,945	5,164,142	48,295,087
4	Net Plant in Service			67,319,305	(1,961,971)	65,357,334
5	<u>Working Capital:</u>					
6	Cash Working Capital	Sch 3 RB		-	(792,477)	(792,477)
7	Prepayments	Sch 3 RB		(0) 161,226	(50,455)	110,772
8	Materials, Supplies, & Fuel Inventory	Sch 3 RB		(0) 2,470,244	(253,376)	2,216,869
9	<u>Additions and Deductions:</u>					
10	Customer Deposits	Sch 3 RB		0 (1,991,820)	(20,102)	(2,011,922)
11	Customer Advances	Sch 3 RB		- (9,192)	-	(9,192)
12	Regulatory Assets	Sch 3 RB		(0) 53,479,824	(42,444,814)	11,035,010
13	Regulatory Liabilities	Sch 3 RB		(13,870,051) (11,079,119)	3,550,998	(7,528,121)
14	Accumulated Deferred Income Taxes	Sch 3 RB		(2) (14,646,818)	9,236,111	(5,410,707)
15	Total Rate Base:	Schedule 1		\$ 95,703,651	\$ (32,736,085)	\$ 62,967,566
16	<u>Current:</u>					
17	Net Operating Income	Schedule 5	708	4,016,745	303,769	4,320,514
18	Rate of Return	(Line 17 / Line 15)		4.20%		6.86%
19	<u>Proposed:</u>					
20	Net Operating Income	(Line 15 x Line 21)				5,358,078
21	Rate of Return	Schedule 8				8.51%

Source: See reference column (b).

Purpose: This schedule presents the applicable components of rate base for the test year. It also reflects the rate of return under present rates and proposed rates, after pro-forma adjustments.