

**The Empire District Gas Company**  
 Test Year Ending December 31, 2020  
 GR-2021-0320  
 Schedule 3 - Rate Base Adjustments

Line No.	Description (a)	Reference (b)	Total Company	RB ADJ 1	RB ADJ 2
			Test Year Ending Balance (c)	Plant Additions (d)	Common Plant (e)
1	<u>Plant in Service:</u>				
2	Plant in Service	WP 3.1	\$ 110,450,250	\$ 1,205,193	\$ 1,996,978
3	Accumulated Depreciation/Amortization	WP 3.2	43,130,945	21,725	1,148,914
4	Net Plant in Service		67,319,305	1,183,468	848,064
5	<u>Working Capital:</u>				
6	Cash Working Capital	WP 3.3	-		
7	Prepayments	WP 3.4	161,226		
8	Materials, Supplies, & Fuel Inventory	WP 3.5	2,470,244		
9	<u>Additions and Deductions:</u>				
10	Customer Deposits	WP 3.6	(1,991,820)		
11	Customer Advances	WP 3.7	(9,192)		
12	Regulatory Assets	WP 3.8	53,479,824		
13	Regulatory Liabilities	WP 3.9	(11,079,119)		
14	Accumulated Deferred Income Taxes	WP 3.10	(14,646,818)		
15	<b><u>Total Rate Base:</u></b>	Schedule 2	\$ 95,703,651	\$ 1,183,468	\$ 848,064

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**Source:** See adjustment column references.

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

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Line No.	Description (a)	Reference (b)	RB ADJ 3	RB ADJ 4	RB ADJ 5
			Accum. Depr. TY PIS_Sept_AD (f)	(g)	Cash Working Capital (h)
1	<u>Plant in Service:</u>				
2	Plant in Service	WP 3.1	\$ -	\$ -	
3	Accumulated Depreciation/Amortization	WP 3.2	3,993,503	-	
4	Net Plant in Service		(3,993,503)	-	-
5	<u>Working Capital:</u>				
6	Cash Working Capital	WP 3.3			(792,477)
7	Prepayments	WP 3.4			
8	Materials, Supplies, & Fuel Inventory	WP 3.5			
9	<u>Additions and Deductions:</u>				
10	Customer Deposits	WP 3.6			
11	Customer Advances	WP 3.7			
12	Regulatory Assets	WP 3.8			
13	Regulatory Liabilities	WP 3.9			
14	Accumulated Deferred Income Taxes	WP 3.10			
15	<b><u>Total Rate Base:</u></b>	Schedule 2	<b>\$ (3,993,503)</b>	<b>\$ -</b>	<b>\$ (792,477)</b>

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Line No.	Description (a)	Reference (b)	RB ADJ 6	RB ADJ 7	RB ADJ 8
			Normalize RB 13 MO Average (i)	Reg. Asset (j)	Reg. Liabilites (k)
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			
7	Prepayments	WP 3.4	(50,455)		
8	Materials, Supplies, & Fuel Inventory	WP 3.5	(253,376)		
9	<u>Additions and Deductions:</u>				
10	Customer Deposits	WP 3.6	(20,102)		
11	Customer Advances	WP 3.7	-		
12	Regulatory Assets	WP 3.8		(42,444,814)	
13	Regulatory Liabilities	WP 3.9			3,550,998
14	Accumulated Deferred Income Taxes	WP 3.10			
15	<b><u>Total Rate Base:</u></b>	<b>Schedule 2</b>	<b>\$ (323,932)</b>	<b>\$ (42,444,814)</b>	<b>\$ 3,550,998</b>

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Line No.	Description (a)	Reference (b)	RB ADJ 9 ADIT (l)	Total Missouri Pro Forma Adjustments (m) = (d) thru (l)	Total Missouri Pro Forma (n) = (c) + (m)
1	<u>Plant in Service:</u>				
2	Plant in Service	WP 3.1		\$ 3,202,171	\$ 113,652,421
3	Accumulated Depreciation/Amortization	WP 3.2		5,164,142	48,295,087
4	Net Plant in Service		-	(1,961,971)	65,357,334
5	<u>Working Capital:</u>				
6	Cash Working Capital	WP 3.3		(792,477)	(792,477)
7	Prepayments	WP 3.4		(50,455)	110,772
8	Materials, Supplies, & Fuel Inventory	WP 3.5		(253,376)	2,216,869
9	<u>Additions and Deductions:</u>				
10	Customer Deposits	WP 3.6		(20,102)	(2,011,922)
11	Customer Advances	WP 3.7		-	(9,192)
12	Regulatory Assets	WP 3.8		(42,444,814)	11,035,010
13	Regulatory Liabilities	WP 3.9		3,550,998	(7,528,121)
14	Accumulated Deferred Income Taxes	WP 3.10	9,236,111	9,236,111	(5,410,707)
15	<b><u>Total Rate Base:</u></b>	Schedule 2	<b>\$ 9,236,111</b>	<b>\$ (32,736,085)</b>	<b>\$ 62,967,566</b>

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