

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 Schedule 2 - Rate Base - Update

Line No.	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g) = (e) + (f)
1	Plant in Service:						
2	Plant in Service	WP 3.1	\$ 2,835,526,637	Various	\$ 2,440,237,391	\$ 766,336,228	\$ 3,206,573,620
3	Accumulated Depreciation/Amortization	WP 3.2	1,007,622,235	Various	875,610,802	24,600,873	900,211,675
4	Net Plant in Service		1,827,904,402		1,564,626,590	741,735,355	2,306,361,945
5	Working Capital:						
6	Cash Working Capital	WP 3.3	-	100.00%	-	(6,765,451)	(6,765,451)
7	Prepayments	WP 3.4	9,109,649	Various	7,839,710	(512,256)	7,327,453
8	Materials, Supplies, & Fuel Inventory	WP 3.5	74,524,312	2.85%	64,640,326	(5,497,477)	59,142,849
9	Additions and Deductions:						
10	Customer Deposits	WP 3.6	(15,253,173)	Direct Assigned	(14,045,812)	(74,931)	(14,120,742)
11	Customer Advances	WP 3.7	(6,128,115)	Direct Assigned	(6,061,648)	(282,712)	(6,344,360)
12	Regulatory Assets	WP 3.8	264,368,151	Various	230,369,857	(135,537,992)	94,831,865
13	Regulatory Liabilities	WP 3.9	(166,795,436)	Various	(143,891,833)	(351,070)	(144,242,904)
14	Accumulated Deferred Income Taxes	WP 3.10	(285,417,692)	Various	(245,404,301)	(28,818,636)	(274,222,936)
15	Total Rate Base:	Schedule 1	\$ 1,702,312,099		\$ 1,458,072,889	\$ 563,894,829	\$ 2,021,967,718
16	Current:						
17	Net Operating Income	Schedule 5			89,270,339		87,617,464
18	Rate of Return	(Line 17 / Line 15)			6.12%		4.33%
19	Proposed:						
20	Net Operating Income	(Line 15 x Line 21)					142,664,206
21	Rate of Return	Schedule 8					7.06%

Source: See reference column (b).

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