

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

Line No.	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	RB ADJ 1 Plant Additions	RB ADJ 2 Common Plant	RB ADJ 3 Accum. Depr. Update	RB ADJ 4 Accum. Amort. Update
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g)	(h)	(i)
1	<u>Plant in Service:</u>								
2	Plant in Service	WP 3.1	\$ 2,835,526,637	Various	\$ 2,440,237,391	\$ 737,698,482	\$ (6,206,809)	\$ -	\$ -
3	Accumulated Depreciation/Amortization	WP 3.2	1,007,622,235	Various	875,610,802	-	(3,529,166)	10,296,664	4,512,067
4	Net Plant in Service		1,827,904,402		1,564,626,590	737,698,482	(2,677,643)	(10,296,664)	(4,512,067)
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	\$ 737,698,482	\$ (2,677,643)	\$ (10,296,664)	\$ (4,512,067)

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	(6,765,451)	-	-	-	-	-	-
7	Prepayments	WP 3.4	-	(624,201)	-	-	-	-	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	(5,793,642)	-	(511,636)	-	-	-
9	<u>Additions and Deductions:</u>								
10	Customer Deposits	WP 3.6	-	(74,931)	-	-	-	-	-
11	Customer Advances	WP 3.7	-	(282,712)	-	-	-	-	-
12	Regulatory Assets	WP 3.8	-	-	-	-	(135,537,992)	-	-
13	Regulatory Liabilities	WP 3.9	-	-	-	-	-	(351,070)	-
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	-	-	-	-	(57,633,685)
15	Total Rate Base:	Schedule 2	\$ (6,765,451)	\$ (6,775,486)	\$ -	\$ (511,636)	\$ (135,537,992)	\$ (351,070)	\$ (57,633,685)

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Line No.	Description	Reference	RB ADJ 12	RB ADJ 13	RB ADJ 14	RB ADJ 15	Total Missouri	Total Missouri
			GFR Reallocations	Environmental Costs	Asbury ADIT Reclass	A/D for Stranded Meters	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(q)	(r)	(s)	(t)	(u) = (f) thru (t)	(v) = (e) + (u)
1	<u>Plant in Service:</u>							
2	Plant in Service	WP 3.1	\$ 34,844,556	\$ -	\$ -	\$ -	\$ 766,336,228	\$ 3,206,573,620
3	Accumulated Depreciation/Amortization	WP 3.2	9,324,171	(5,633,873)	-	9,631,010	24,600,873	900,211,675
4	Net Plant in Service		25,520,385	5,633,873	-	(9,631,010)	741,735,355	2,306,361,945
5	<u>Working Capital:</u>							
6	Cash Working Capital	WP 3.3	-	-	-	-	(6,765,451)	(6,765,451)
7	Prepayments	WP 3.4	111,945	-	-	-	(512,256)	7,327,453
8	Materials, Supplies, & Fuel Inventory	WP 3.5	807,801	-	-	-	(5,497,477)	59,142,849
9	<u>Additions and Deductions:</u>							
10	Customer Deposits	WP 3.6	-	-	-	-	(74,931)	(14,120,742)
11	Customer Advances	WP 3.7	-	-	-	-	(282,712)	(6,344,360)
12	Regulatory Assets	WP 3.8	-	-	-	-	(135,537,992)	94,831,865
13	Regulatory Liabilities	WP 3.9	-	-	-	-	(351,070)	(144,242,904)
14	Accumulated Deferred Income Taxes	WP 3.10	(3,523,356)	-	32,338,406	-	(28,818,636)	(274,222,936)
15	Total Rate Base:	Schedule 2	\$ 22,916,774	\$ 5,633,873	\$ 32,338,406	\$ (9,631,010)	\$ 563,894,829	\$ 2,021,967,718

Source: See adjustment column references.

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