

The Empire District Electric Company

Test Year Ending September 30, 2020

ER-2021-0312

Surrebuttal Schedule CTE-4.1 - Rate Base Adjustment Listing - Update

Line No.	Rate Base Adjustments	Total Company			Total Missouri		
		Test Year Ending Balance	Pro Forma Adjustment	Pro Forma Ending Balance	Test Year Ending Balance (1)	Pro Forma Adjustment	Pro Forma Ending Balance
1	RB ADJ 1 - Plant Additions	\$ 2,835,526,637	\$ 855,850,824	\$ 3,691,377,461	\$ 2,475,081,947	\$ 737,698,482	\$ 3,212,780,429
2	RB ADJ 2 - Common Plant Removal - Plant	-	(7,133,774)	(7,133,774)	-	(6,206,809)	(6,206,809)
3	RB ADJ 2 - Common Plant Removal - AD	-	(4,056,234)	(4,056,234)	-	(3,529,166)	(3,529,166)
4	RB ADJ 3 - Accumulated Depreciation Update	977,698,630	20,402,314	998,100,944	858,815,178	10,296,664	869,111,842
5	RB ADJ 4 - Accumulated Amortization Update	29,923,605	5,277,253	35,200,858	26,119,795	4,512,067	30,631,862
6	RB ADJ 5 - Cash Working Capital (2)	-	-	-	-	(6,765,451)	(6,765,451)
7	RB ADJ 6 - 13 Month Average - Prepayments	9,109,649	(689,495)	8,420,154	7,951,654	(624,201)	7,327,453
8	RB ADJ 6 - 13 Month Average - Materials and Supplies	58,648,071	(5,743,251)	52,904,820	51,462,339	(5,793,642)	45,668,697
9	RB ADJ 6 - 13 Month Average - Customer Deposits	(15,253,173)	(68,968)	(15,322,141)	(14,045,812)	(74,931)	(14,120,742)
10	RB ADJ 6 - 13 Month Average - Customer Advances	(6,128,115)	(282,712)	(6,410,827)	(6,061,648)	(282,712)	(6,344,360)
11	RB ADJ 7 - Water Inventory Removal	-	-	-	-	-	-
12	RB ADJ 8 - Fuel Inventory Normalization - Coal	5,241,322	(545,687)	4,695,635	4,616,939	(467,569)	4,149,370
13	RB ADJ 8 - Fuel Inventory Normalization - Fuel Oil	10,622,463	(87,712)	10,534,750	9,357,040	(47,846)	9,309,194
14	RB ADJ 8 - Fuel Inventory Normalization - Other Fuel Inv.	13,407	4,234	17,641	11,810	3,779	15,589
15	RB ADJ 9 - Asbury Environmental Costs Reg Assets	-	-	-	-	-	-
16	RB ADJ 9 - Asbury Stranded Assets	167,916,307	(167,916,307)	-	167,916,307	(167,916,307)	-
17	RB ADJ 9 - COVID Expenses	192,376	(192,376)	-	163,075	(163,075)	-
18	RB ADJ 9 - Rate Case Expense	1,506,110	(1,506,110)	-	1,506,110	(1,506,110)	-
19	RB ADJ 9 - Deferred Carrying Costs	6,158,204	(155,717)	6,002,487	6,158,204	(155,717)	6,002,487
20	RB ADJ 9 - DSM	3,821,756	(523,001)	3,298,754	3,821,756	(523,001)	3,298,754
21	RB ADJ 9 - FAC Asbury Coal	1,532,832	(1,532,832)	-	1,532,832	(1,532,832)	-
22	RB ADJ 9 - LIPP	348,666	30,448	379,114	348,666	30,448	379,114
23	RB ADJ 9 - PISA Reg Assets	292,635	12,304,731	12,597,366	292,635	12,304,731	12,597,366
24	RB ADJ 9 - PS Tracker	62,606	(23,477)	39,129	62,606	(23,477)	39,129
25	RB ADJ 9 - Riverton 12 Tracker	16,216,617	(4,297,106)	11,919,510	16,216,617	(4,297,106)	11,919,510
26	RB ADJ 9 - SB-EDR	-	775,056	775,056	-	775,056	775,056
27	RB ADJ 9 - Solar Initiative	883,382	888,879	1,772,261	883,382	888,879	1,772,261
28	RB ADJ 9 - Solar Rebate	18,110,519	(1,550,767)	16,559,752	18,110,519	(1,550,767)	16,559,752
29	RB ADJ 9 - Storm Uri	-	-	-	-	-	-
30	RB ADJ 9 - Tornado AAO	1,006,287	(301,886)	704,401	1,006,287	(301,886)	704,401
31	RB ADJ 9 - Vegetation Tracker	418,295	(327,361)	90,934	418,295	(327,361)	90,934
32	RB ADJ 9 - Pension (2)	-	-	-	9,654,185	7,391,802	17,045,986
33	RB ADJ 9 - OPEB (2)	-	-	-	(3,423,567)	2,573,106	(850,461)
34	RB ADJ 9 - Environmental Costs	-	4,045,484	4,045,484	-	3,399,825	3,399,825
35	RB ADJ 9 - Stranded Meters (2)	-	-	-	-	9,631,010	9,631,010
36	RB ADJ 10 - Wind ARO	-	(26,727,960)	(26,727,960)	-	(23,708,747)	(23,708,747)
37	RB ADJ 10 - Asbury AAO Liability	(13,890,879)	13,890,879	-	(13,890,879)	13,890,879	-
38	RB ADJ 10 - Asbury Excess ADIT - Reclass (2)	-	-	-	-	15,799,016	15,799,016
39	RB ADJ 10 - Asbury Excess ADIT (2)	-	-	-	-	-	-
40	RB ADJ 10 - SWPA	0	(0)	-	0	(0)	-
41	RB ADJ 10 - Tax Reform Excess ADIT	(124,299,007)	6,030,573	(118,268,434)	(124,299,007)	6,030,573	(118,268,434)
42	RB ADJ 10 - Tax Reform Stub Period	-	-	-	-	-	-
43	RB ADJ 10 - Wind Revenues Liability (2)	-	-	-	-	(6,597,999)	(6,597,999)
44	RB ADJ 10 - Asbury ADIT (2)	-	-	-	-	-	-
45	RB ADJ 11 - ADIT Update	(285,417,692)	(67,784,767)	(353,202,458)	(248,927,657)	(57,633,685)	(306,561,342)
46	RB ADJ 12 - GFR Reallocation (2)	1,626,121,621	-	1,626,121,621	1,391,702,325	22,916,774	1,414,619,099
47	RB ADJ 13 - Iatan & PCB Environmental Costs	-	(6,653,045)	(6,653,045)	-	(5,633,873)	(5,633,873)
48	RB ADJ 14 - Asbury ADIT Reclass (2)	-	-	-	-	32,338,406	32,338,406
49	RB ADJ 15 - AD for Stranded Meters (2)	-	-	-	-	(9,631,010)	(9,631,010)

Footnotes:

(1) - Missouri Test Year Ending Balance represents balances utilizing the GFR allocation factors.

(2) - Adjustment was completed at the Missouri jurisdictional level only.