

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

Line No.	Description (a)	Reference (b)	Total Company Test Year Ending Balance (c)	Missouri Allocation Factor (d)	Total Missouri Test Year Ending Balance (e) = (c) x (d)	Total Missouri Pro Forma Adjustments (f)	Total Missouri Pro Forma Balance (g) = (e) + (f)
1	Plant in Service:						
2	Plant in Service	WP 3.1	\$ 2,835,526,637	Various	\$ 2,440,237,391	\$ 838,835,879	\$ 3,279,073,270
3	Accumulated Depreciation/Amortization	WP 3.2	1,007,622,235	Various	875,610,802	60,169,364	935,780,166
4	Net Plant in Service		1,827,904,402		1,564,626,590	778,666,514	2,343,293,104
5	Working Capital:						
6	Cash Working Capital	WP 3.3	-	100.00%	-	(8,314,971)	(8,314,971)
7	Prepayments	WP 3.4	9,109,649	Various	7,839,710	(413,702)	7,426,008
8	Materials, Supplies, & Fuel Inventory	WP 3.5	74,524,312	2.85%	64,640,326	(8,845,840)	55,794,486
9	Additions and Deductions:						
10	Customer Deposits	WP 3.6	(15,253,173)	Direct Assigned	(14,045,812)	139,528	(13,906,284)
11	Customer Advances	WP 3.7	(6,128,115)	Direct Assigned	(6,061,648)	987,590	(5,074,058)
12	Regulatory Assets	WP 3.8	264,368,151	Various	230,369,857	206,616,912	436,986,769
13	Regulatory Liabilities	WP 3.9	(166,795,436)	Various	(143,891,833)	(67,220,420)	(211,112,253)
14	Accumulated Deferred Income Taxes	WP 3.10	(285,417,692)	Various	(245,404,301)	(8,671,323)	(254,075,623)
15	Total Rate Base:	Schedule 1	\$ 1,702,312,099		\$ 1,458,072,889	\$ 892,944,289	\$ 2,351,017,178
16	Current:						
17	Net Operating Income	Schedule 5			89,270,339		87,617,464
18	Rate of Return	(Line 17 / Line 15)			6.12%		3.73%
19	Proposed:						
20	Net Operating Income	(Line 15 x Line 21)					165,377,555
21	Rate of Return	Schedule 8					7.03%

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.