

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 2 - Rate Base

Line No.	Description (a)	Reference (b)	Total Company	Missouri Test Year Allocations (d)	Total Missouri	Total Missouri	Total Missouri
			Test Year Ending Balance (c)		Test Year Ending Balance (e) = (c) x (d)	Pro Forma Adjustments (f)	Pro Forma Ending Balance (g) = (e) + (f)
1	Plant in Service:						
2	Plant in Service	WP 3.1	\$ 4,201,163,192	Various	\$ 3,655,018,103	\$ 233,266,343	\$ 3,888,284,446
3	Accumulated Depreciation/Amortization	WP 3.2	1,193,765,465	Various	1,042,983,698	109,636,907	1,152,620,605
4	Net Plant in Service		3,007,397,727		2,612,034,405	123,629,436	2,735,663,841
5	Working Capital:						
6	Cash Working Capital	WP 3.3	-	100.00%	-	(9,650,939)	(9,650,939)
7	Prepayments	WP 3.4	11,416,891	Various	9,932,712	(931,538)	9,001,174
8	Materials, Supplies, & Fuel Inventory	WP 3.5	88,969,959	2.85%	77,824,244	(4,868,092)	72,956,152
9	Additions and Deductions:						
10	Customer Deposits	WP 3.6	(17,328,937)	Direct Assigned	(15,839,528)	454,984	(15,384,545)
11	Customer Advances	WP 3.7	(8,688,631)	Direct Assigned	(8,629,939)	883,503	(7,746,436)
12	Regulatory Assets	WP 3.8	632,230,251	Various	584,687,394	(293,684,948)	291,002,446
13	Regulatory Liabilities	WP 3.9	(198,717,569)	Various	(183,684,198)	39,368,821	(144,315,377)
14	Accumulated Deferred Income Taxes	WP 3.10	(364,434,432)	Various	(317,058,487)	(50,609,687)	(367,668,174)
15	Total Rate Base:	Schedule 1	\$ 3,150,845,260		\$ 2,759,266,603	\$ (195,408,461)	\$ 2,563,858,141
16	Current:						
17	Net Operating Income	Schedule 5			150,892,076		149,239,201
18	Rate of Return	(Line 17 / Line 15)			5.47%		5.82%
19	Proposed:						
20	Net Operating Income	(Line 15 x Line 21)					186,938,447
21	Rate of Return	Schedule 8					7.29%

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.