

The Empire District Electric Company
 Test Year Ending September 30, 2023
 ER-2024-0261
 Schedule 3 - Rate Base Adjustments

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
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g)
1	Plant in Service:						
2	Plant in Service	WP 3.1	\$ 4,201,163,192	Various	\$ 3,655,018,103	\$ 240,273,809	\$ (7,007,466)
3	Accumulated Depreciation/Amortization	WP 3.2	1,193,765,465	Various	1,042,983,698	5,405,600	(3,596,960)
4	Net Plant in Service		3,007,397,727		2,612,034,405	234,868,209	(3,410,505)
5	Working Capital:						
6	Cash Working Capital	WP 3.3	-	Direct Assigned	-	-	-
7	Prepayments	WP 3.4	11,416,891	87.00%	9,932,712	-	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	88,969,959	Various	77,824,244	-	-
9	Additions and Deductions:						
10	Customer Deposits	WP 3.6	(17,328,937)	Direct Assigned	(15,839,528)	-	-
11	Customer Advances	WP 3.7	(8,688,631)	Direct Assigned	(8,629,939)	-	-
12	Regulatory Assets	WP 3.8	632,230,251	Various	584,687,394	-	-
13	Regulatory Liabilities	WP 3.9	(198,717,569)	Various	(183,684,198)	-	-
14	Accumulated Deferred Income Taxes	WP 3.10	(364,434,432)	Various	(317,058,487)	-	-
15	Total Rate Base:	Schedule 2	\$ 3,150,845,260		\$ 2,759,266,603	\$ 234,868,209	\$ (3,410,505)

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)	<u>RB ADJ 3</u> Accum. Depr. Update (h)	<u>RB ADJ 4</u> Accum. Amort. Update (i)	<u>RB ADJ 5</u> Cash Working Capital (j)	<u>RB ADJ 6</u> 13 Month Average (k)	<u>RB ADJ 7</u> Fuel Inventory (l)	<u>RB ADJ 8</u> ADIT Update (m)	<u>RB ADJ 9</u> Reg. Asset Update (n)
1	<u>Plant in Service:</u>								
2	Plant in Service	WP 3.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Accumulated Depreciation/Amortization	WP 3.2	107,371,596	7,860,276	-	-	-	-	-
4	Net Plant in Service		<u>(107,371,596)</u>	<u>(7,860,276)</u>	-	-	-	-	-
5	<u>Working Capital:</u>								
6	Cash Working Capital	WP 3.3	-	-	(9,650,939)	-	-	-	-
7	Prepayments	WP 3.4	-	-	-	(931,538)	-	-	-
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	-	-	(3,294,458)	(1,573,635)	-	-
9	<u>Additions and Deductions:</u>								
10	Customer Deposits	WP 3.6	-	-	-	454,984	-	-	-
11	Customer Advances	WP 3.7	-	-	-	883,503	-	-	-
12	Regulatory Assets	WP 3.8	-	-	-	-	-	-	(293,684,948)
13	Regulatory Liabilities	WP 3.9	-	-	-	-	-	-	-
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	-	-	-	(50,609,687)	-
15	Total Rate Base:	Schedule 2	<u>\$ (107,371,596)</u>	<u>\$ (7,860,276)</u>	<u>\$ (9,650,939)</u>	<u>\$ (2,887,509)</u>	<u>\$ (1,573,635)</u>	<u>\$ (50,609,687)</u>	<u>\$ (293,684,948)</u>

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Line No.	Description (a)	Reference (b)	<u>RB ADJ 10</u> Reg. Liabilites Update (o)	<u>RB ADJ 11</u> Environmental Costs (p)	Total Missouri Pro Forma Adjustments (q) = (f) thru (p)	Total Missouri Pro Forma Ending Balance (r) = (e) + (q)
1	<u>Plant in Service:</u>					
2	Plant in Service	WP 3.1	\$ -	\$ -	\$ 233,266,347	\$ 3,888,284,450
3	Accumulated Depreciation/Amortization	WP 3.2	-	(7,403,604)	109,636,913	1,152,620,611
4	Net Plant in Service		-	7,403,604	123,629,434	2,735,663,839
5	<u>Working Capital:</u>					
6	Cash Working Capital	WP 3.3	-	-	(9,650,927)	(9,650,927)
7	Prepayments	WP 3.4	-	-	(931,524)	9,001,188
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	-	(4,868,076)	72,956,168
9	<u>Additions and Deductions:</u>					
10	Customer Deposits	WP 3.6	-	-	455,004	(15,384,525)
11	Customer Advances	WP 3.7	-	-	883,525	(7,746,414)
12	Regulatory Assets	WP 3.8	-	-	(293,684,924)	291,002,470
13	Regulatory Liabilities	WP 3.9	39,368,821	-	39,368,847	(144,315,351)
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	(50,609,659)	(367,668,146)
15	<u>Total Rate Base:</u>	Schedule 2	<u>\$ 39,368,821</u>	<u>\$ 7,403,604</u>	<u>\$ (195,408,301)</u>	<u>\$ 2,563,858,301</u>

Source: See adjustment column references.

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