

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

Line No.	Description (a)	Reference (b)	Total Company	Missouri	Total Missouri	RB ADJ 1	RB ADJ 2
			Test Year Ending Balance (c)	Test Year Allocations (d)	Test Year Ending Balance (e) = (c) x (d)	Plant Additions (f)	Common Plant (g)
1	<u>Plant in Service:</u>						
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	<u>Working Capital:</u>						
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	<u>Additions and Deductions:</u>						
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	<b>Total Rate Base:</b>	Schedule 2	<b>\$ 3,150,845,260</b>		<b>\$ 2,759,266,603</b>	<b>\$ 234,868,209</b>	<b>\$ (3,410,505)</b>

**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 3	RB ADJ 4	RB ADJ 5	RB ADJ 6	RB ADJ 7	RB ADJ 8	RB ADJ 9
			Accum. Depr. Update (h)	Accum. Amort. Update (i)	Cash Working Capital (j)	13 Month Average (k)	Fuel Inventory (l)	ADIT Update (m)	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		(107,371,596)	(7,860,276)	-	-	-	-	-
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	<b>Total Rate Base:</b>	Schedule 2	<b>\$ (107,371,596)</b>	<b>\$ (7,860,276)</b>	<b>\$ (9,650,939)</b>	<b>\$ (2,887,509)</b>	<b>\$ (1,573,635)</b>	<b>\$ (50,609,687)</b>	<b>\$ (293,684,948)</b>

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Line No.	Description (a)	Reference (b)	RB ADJ 10	RB ADJ 11	Total Missouri	Total Missouri
			Reg. Liabilites Update (o)	Environmental Costs (p)	Pro Forma Adjustments (q) = (f) thru (p)	Pro Forma Ending Balance (r) = (e) + (q)
1	<u>Plant in Service:</u>					
2	Plant in Service	WP 3.1	\$ -	\$ -	\$ 233,266,343	\$ 3,888,284,446
3	Accumulated Depreciation/Amortization	WP 3.2	-	(7,403,604)	109,636,907	1,152,620,605
4	Net Plant in Service		-	7,403,604	123,629,436	2,735,663,841
5	<u>Working Capital:</u>					
6	Cash Working Capital	WP 3.3	-	-	(9,650,939)	(9,650,939)
7	Prepayments	WP 3.4	-	-	(931,538)	9,001,174
8	Materials, Supplies, & Fuel Inventory	WP 3.5	-	-	(4,868,092)	72,956,152
9	<u>Additions and Deductions:</u>					
10	Customer Deposits	WP 3.6	-	-	454,984	(15,384,545)
11	Customer Advances	WP 3.7	-	-	883,503	(7,746,436)
12	Regulatory Assets	WP 3.8	-	-	(293,684,948)	291,002,446
13	Regulatory Liabilities	WP 3.9	39,368,821	-	39,368,821	(144,315,377)
14	Accumulated Deferred Income Taxes	WP 3.10	-	-	(50,609,687)	(367,668,174)
15	<b>Total Rate Base:</b>	Schedule 2	<b>\$ 39,368,821</b>	<b>\$ 7,403,604</b>	<b>\$ (195,408,461)</b>	<b>\$ 2,563,858,141</b>

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