IHE	EMPIRE DISTRICT E	LECTRIC CO	VIPANY d.b.a.	LIBERTY						
P.S.C	. Mo. No.	6	Sec.	4	3rd	Revised Sheet No	17q			
Cance	eling P.S.C. Mo. No.	6	Sec.	4	<u>2nd</u>	Original Sheet No	17q			
For	ALL TERRITORY	-								
FUEL & PURCHASE POWER ADJUSTMENT CLAUSE										
RIDER FAC										
For service on and after December 1, 2021										

	Accumulation Period Ending		August 31
1	Total Energy Cost (TEC) = (FC + PP + E – OSSR - REC)		106,487,909
2	Net Base Energy Cost (B)	-	59,399,579
	2.1 Base Factor (BF)		0.02338
	2.2 Accumulation Period NSI (SAP)		2,540,615,000
3	(TEC-B)		47,088,330
4	Missouri Energy Ratio (J)	*	88.43 ¹
5	(TEC - B) * J		41,638,809 ²
6	Fuel Cost Recovery	*	95.00%
7	(TEC - B) * J * 0.95		39,556,868
8	Deferred Amount		(23,644,805)
9	True-Up Amount (T)	+	(523,943)
10	Prudence Adjustment Amount (P)	+	
11	Interest (I)	+	7,024
12	Fuel and Purchased Power Adjustment (FPA)	=	15,395,144
13	Forecasted Missouri NSI (SRP)	÷	2,603,350,000
14	Current Period Fuel Adjustment Rate (FAR)		.00671
		=	
15	Current Period FAR _{PRIM} = FAR x VAF _{PRIM}		.00 <u>699</u> 702
16	Current Period FAR _{SEC} = FAR x VAF _{SEC}		.0071 <u>2</u> 5
17	VAF _{PRIM} = 1.0464		1.04 <u>29</u> 64
18	VAF _{SEC} = 1.0657		1.06 <u>25</u> 57

¹The Missouri Energy Ratio (J), on line 4, is calculated by dividing the Missouri retail kWh sales by the Total system kWh sales for the current accumulation period as specified by the tariff.

²The (TEC-B)*J, on line 5, is calculated by taking the sum of (TEC-B)*J for each month of the accumulation period. Therefore, because each month is weighted differently, the amount on line 5 will not necessarily equal the product of lines three and four.