

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 WP 3.5 - Materials, Supplies, and Fuel Inventories

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	Missouri Allocation Factor (h)	Total Missouri	RB ADJ 6	RB ADJ 7	RB ADJ 8	RB ADJ 12	Total Missouri	Total Missouri
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	13 Month Average (j)	Water Inventory Removal (k)	Fuel Inventories (l)	GFR Reallocations (m)	Pro Forma Adjustments (n) = (j) thru (m)	Pro Forma Balance (o) = (i) + (n)
MATERIALS, SUPPLIES, & FUEL INVENTORIES															
1			<u>Fuel:</u>												
2	151	151058	Maintenance of Railroad	TB 09-2020	\$ (17,042)	\$ -	\$ (17,042)	84.47%	\$ (14,396)	\$ -	\$ -	\$ 13,912	\$ (616)	\$ 13,296	\$ (1,099)
3	151	151059	Rail Car Maintenance		17,042	-	17,042	84.47%	14,396	-	-	(13,868)	616	(13,252)	1,144
4	151	151060	Lease of Railcars		-	-	-	84.47%	-	-	-	-	-	-	-
5	151	151100	Coal		5,241,322	-	5,241,322	84.47%	4,427,395	-	-	(623,383)	189,544	(433,840)	3,993,555
6	151	151101	KCS Freight Adjustments		13,407	-	13,407	84.47%	11,325	-	-	(8,414)	485	(7,929)	3,396
7	151	151110	Dep-Asbury Unit Train		-	-	-	84.47%	-	-	-	-	-	-	-
8	151	151130	Dep-Plum Point Unit Train		-	-	-	84.47%	-	-	-	-	-	-	-
9	151	151200	Distillate Oil		10,622,463	-	10,622,463	84.47%	8,972,896	-	-	(77,263)	384,144	306,881	9,279,777
10	151	151300	Tires		-	-	-	84.47%	-	-	-	-	-	-	-
11	151	151548	Natural Gas - Park and Loan		-	-	-	84.47%	-	-	-	-	-	-	-
12	152	152057	Fuel Stock Expense - Coal		-	-	-	84.47%	-	-	-	69	-	69	69
13	152	152100	Fuel Exp Undist Coal		-	-	-	84.47%	-	-	-	-	-	-	-
14			<u>Total Fuel Inventory:</u>		15,877,192	-	15,877,192		13,411,616	-	-	(708,947)	574,173	(134,775)	13,276,841
15			<u>T&D Materials:</u>												
16	154	154000	Material	TB 09-2020	48,824,757	-	48,824,757	87.68%	42,810,654	(8,190,563)	(54,374)	-	-	(8,244,937)	34,565,717
17	154	154100	Minor Material Undistributed		961,493	-	961,493	87.68%	843,059	(20,465)	-	-	-	(20,465)	822,594
18	154	154700	Bulk Fuel Inventory - Kodiak		70,354	-	70,354	87.68%	61,688	(6,693)	-	-	-	(6,693)	54,995
19			<u>Total T&D Materials:</u>		49,856,604	-	49,856,604		43,715,401	(8,217,721)	(54,374)	-	-	(8,272,095)	35,443,306
20			<u>Other Production Materials:</u>												
21	154	154910	Generation Parts & Mat-Elect	TB 09-2020	5,186,801	-	5,186,801	85.35%	4,427,102	(98,247)	-	-	151,236	52,989	4,480,092
22	154	154911	SLCC Inv Cr-WGI Portion		(2,074,720)	-	(2,074,720)	85.35%	(1,770,841)	30,251	-	-	(60,494)	(30,243)	(1,801,084)
23	154	154950	Ammonia Inventory		3,192	-	3,192	85.35%	2,725	1,088	-	-	93	1,181	3,906
24	154	154951	Limestone Inventory		39,838	-	39,838	85.35%	34,003	(2,411)	-	-	1,162	(1,249)	32,754
25	154	154952	Activated Carbon Inventory		13,549	-	13,549	85.35%	11,564	(98)	-	-	395	297	11,861
26	154	154980	Stock Material - Iatan		3,562,159	-	3,562,159	85.35%	3,040,418	(66,196)	-	-	103,865	37,669	3,078,086
27	154	154990	Inventory - Plum Point		714,288	-	714,288	85.35%	609,668	(37,448)	-	-	20,827	(16,621)	593,047
28	158	158100	Emission Allowance Inventory		-	-	-	85.35%	-	-	-	-	-	-	-
29			<u>Total Other Production Materials:</u>		7,445,106	-	7,445,106		6,354,639	(173,061)	-	-	217,084	44,022	6,398,661
30			<u>Clearing Accounts:</u>												
31	184	184015	IM SPP Clearing Account	TB 09-2020	-	-	-	86.06%	-	321	-	-	-	321	321
32	184	184016	Payroll Clearing - Ceridian		(52)	-	(52)	86.06%	(44)	38	-	-	(1)	37	(7)
33	184	184169	Underground Transformers - New		527	-	527	86.06%	453	-	-	6	6	460	
34	184	184220	Two Way Radio Expenses		-	-	-	86.06%	-	2	-	-	-	2	
35	184	184230	Cellular Phone Expenses		3,695	-	3,695	86.06%	3,180	-	-	-	45	45	3,226
36	184	184242	Pbx Switchboard		-	-	-	86.06%	-	12	-	-	-	12	
37	184	184243	Telephone Exp-Bld Serv		-	-	-	86.06%	-	4	-	-	-	4	
38	184	184305	Safety Expenses-Transp		-	-	-	86.06%	-	-	-	-	-	-	
39	184	184311	Vehicle Maint - Cars		(13,153)	-	(13,153)	86.06%	(11,319)	12,782	-	-	(162)	12,620	1,301
40	184	184312	Veh Maint - 1/2 Ton Trucks		347	-	347	86.06%	299	275	-	-	4	279	578
41	184	184313	Veh Maint-3/4 1 & 1 1/2 Ton		1,752	-	1,752	86.06%	1,508	1,092	-	-	22	1,114	2,622
42	184	184314	Veh Maint 2 2 1/2 3 & Flatbeds		-	-	-	86.06%	-	159	-	-	-	159	
43	184	184321	Veh Maint - Line Trucks		-	-	-	86.06%	-	1	-	-	-	1	
44	184	184322	Veh Maint-Aerial Basket Trucks		-	-	-	86.06%	-	-	-	-	-	-	
45	184	184323	Veh Maint - Crane Trucks		510	-	510	86.06%	439	-	-	-	6	6	445
46	184	184331	Mgmt & Admin - Transp		1,828	-	1,828	86.06%	1,573	891	-	-	22	913	2,486
47	184	184332	Misc Garage Expenses		-	-	-	86.06%	-	96	-	-	-	96	
48	184	184341	Dot Expenses (State & Federal)		-	-	-	86.06%	-	-	-	-	-	-	
49	184	184342	Cdl License & Physicals		207	-	207	86.06%	178	(142)	-	-	3	(140)	38
50	184	184345	Dot Related Expenses		-	-	-	86.06%	-	-	-	-	-	-	
51	184	184392	Transp Clring - Light Duty-Gas		300	-	300	86.06%	258	-	-	-	4	4	262
52	184	184413	FAS87 Pension - Capitalized		-	-	-	86.06%	-	-	-	-	-	-	
53	184	184415	FAS106 HC - Capitalized (GAAP)		-	-	-	86.06%	-	-	-	-	-	-	
54	184	184416	Healthcare - Capitalized		-	-	-	86.06%	-	-	-	-	-	-	

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					Test Year Ending Balance		Reclassified Ending Balance		Test Year Ending Balance	13 Month Average	Water Inventory Removal	Fuel Inventories	GFR Reallocations	Pro Forma Adjustments	Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k)	(l)	(m)	(n) = (j) thru (m)	(o) = (i) + (n)
55	184	184420	Admin & General Clearing		-	-	-	86.06%	-	(7,900)	-	-	-	(7,900)	(7,900)
56	184	184422	Admin & Gen Clearing - EDG		-	-	-	86.06%	-	-	-	-	225	225	225
57	184	184421	401 K Capitalized		18,345	-	18,345	86.06%	15,788	(14,781)	-	-	-	(14,781)	1,006
58	184	184490	Clearing FICA Asset Portion		-	-	-	86.06%	-	-	-	-	-	-	-
59	184	184491	Clear FUI to Assets		-	-	-	86.06%	-	-	-	-	-	-	-
60	184	184492	Clear SUI to Assets		-	-	-	86.06%	-	-	-	-	-	-	-
61	184	184494	Holding Acct Inj & Dam Alloc		-	-	-	86.06%	-	-	-	-	-	-	-
62	184	184500	Clearing for Kodiak Maint Exp		340	-	340	86.06%	292	(230)	-	-	4	(225)	67
63	184	184510	Shop Test-New 3 Phase Meters		213	-	213	86.06%	184	(57)	-	-	3	(55)	129
64	184	184519	Shop Test New Sgl Phase Mtrs		184	-	184	86.06%	159	(59)	-	-	2	(57)	102
65	184	184523	Wire Reclamation		-	-	-	86.06%	-	(110)	-	-	-	(110)	(110)
66	184	184542	Misc Material		18	-	18	86.06%	15	-	-	-	0	0	15
67	184	184620	Const Clearing Line Oper		1,149,827	-	1,149,827	86.06%	989,534	(447,364)	-	-	14,130	(433,234)	556,300
68	184	184621	T&D Budget Preparation		-	-	-	86.06%	-	56	-	-	-	56	56
69	184	184622	Maintain Construction Standard		24,364	-	24,364	86.06%	20,968	(9,965)	-	-	299	(9,665)	11,302
70	184	184630	Construction Clearing Prod		89,574	-	89,574	86.06%	77,087	(36,311)	-	-	1,101	(35,210)	41,877
71	184	184661	Construction Clearing Water		(950)	950	-	86.06%	-	-	-	-	-	-	-
72	184	184810	Continuing Property Records		-	-	-	86.06%	-	1,284	-	-	-	1,284	1,284
73	184	184812	Continuing Prop Recs - Fiber		-	-	-	86.06%	-	-	-	-	-	-	-
74	184	184890	E E I Dues Cleared		56,891	-	56,891	86.06%	48,960	23,570	-	-	699	24,269	73,230
75	184	184915	Small Tools		10,642	-	10,642	86.06%	9,159	(549)	-	-	131	(418)	8,741
76	184	184920	Yr End Parking Lot Capital		-	-	-	86.06%	-	(22,652)	-	-	-	(22,652)	(22,652)
77			Total Clearing Accounts:		1,345,411	950	1,346,361		1,158,670	(499,537)	-	-	16,545	(482,992)	675,678
78			Total Materials, Supplies, & Fuel Inventories:	Schedule 3	\$ 74,524,312	\$ 950	\$ 74,525,262		\$ 64,640,326	\$ (8,890,319)	\$ (54,374)	\$ (708,947)	\$ 807,801	\$ (8,845,840)	\$ 55,794,486

Source: See reference column (d).

Purpose: To present the materials, supplies, and fuel inventory amounts for the test year and the pro forma balance which are included in the rate base schedule.