

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

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	RB ADJ 6 13 Month Average (j)	RB ADJ 7 Water Inventory Removal (k)	RB ADJ 8 Fuel Inventories (l)	RB ADJ 12 GFR Reallocations (m)	Total Missouri Pro Forma Adjustments (n) = (j) thru (m)	Total Missouri Pro Forma Ending 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)	\$ -	\$ -	\$ 13,853	\$ (616)	\$ 13,237	\$ (1,158)
3	151	151059	Rail Car Maintenance		17,042	-	17,042	84.47%	14,396	-	-	(13,853)	616	(13,237)	1,158
4	151	151060	Lease of Railcars		-	-	-	84.47%	-	-	-	-	-	-	-
5	151	151100	Coal		5,241,322	-	5,241,322	84.47%	4,427,395	-	-	(467,569)	189,544	(278,025)	4,149,370
6	151	151101	KCS Freight Adjustments		13,407	-	13,407	84.47%	11,325	-	-	3,779	485	4,264	15,589
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	-	-	(47,846)	384,144	336,298	9,309,194
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%	-	-	-	(0)	-	(0)	(0)
13	152	152100	Fuel Exp Undist Coal		-	-	-	84.47%	-	-	-	-	-	-	-
14			<u>Total Fuel Inventory:</u>		15,877,192	-	15,877,192		13,411,616	-	-	(511,636)	574,173	62,537	13,474,153
15			<u>T&D Materials:</u>												
16	154	154000	Material	TB 09-2020	48,824,757	-	48,824,757	87.68%	42,810,654	(5,797,168)	-	-	-	(5,797,168)	37,013,486
17	154	154100	Minor Material Undistributed		961,493	-	961,493	87.68%	843,059	(42,483)	-	-	-	(42,483)	800,576
18	154	154700	Bulk Fuel Inventory - Kodiak		70,354	-	70,354	87.68%	61,688	(4,686)	-	-	-	(4,686)	57,003
19			<u>Total T&D Materials:</u>		49,856,604	-	49,856,604		43,715,401	(5,844,366)	-	-	-	(5,844,366)	37,871,065
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	(172,550)	-	-	151,236	(21,314)	4,405,788
22	154	154911	SLCC Inv Cr-WGI Portion		(2,074,720)	-	(2,074,720)	85.35%	(1,770,841)	69,349	-	-	(60,494)	8,855	(1,761,986)
23	154	154950	Ammonia Inventory		3,192	-	3,192	85.35%	2,725	1,971	-	-	93	2,064	4,789
24	154	154951	Limestone Inventory		39,838	-	39,838	85.35%	34,003	(1,939)	-	-	1,162	(777)	33,226
25	154	154952	Activated Carbon Inventory		13,549	-	13,549	85.35%	11,564	248	-	-	395	644	12,208
26	154	154980	Stock Material - Iatan		3,562,159	-	3,562,159	85.35%	3,040,418	(55,100)	-	-	103,865	48,765	3,089,183
27	154	154990	Inventory - Plum Point		714,288	-	714,288	85.35%	609,668	(4,057)	-	-	20,827	16,770	626,438
28	158	158100	Emission Allowance Inventory		-	-	-	85.35%	-	11,676	-	-	-	11,676	11,676
29			<u>Total Other Production Materials:</u>		7,445,106	-	7,445,106		6,354,639	(150,402)	-	-	217,084	66,682	6,421,320
30			<u>Clearing Accounts:</u>												
31	184	184014	Energy Imbalance Rev Clearing	TB 09-2020	-	-	-	86.06%	-	6	-	-	-	6	6
32	184	184015	IM SPP Clearing Account		-	-	-	86.06%	-	-	-	-	-	-	-
33	184	184016	Payroll Clearing - Ceridian		(52)	-	(52)	86.06%	(44)	7	-	-	(1)	6	(38)
34	184	184018	Yr End Parking Lot Capital		-	-	-	86.06%	-	200,296	-	-	-	200,296	200,296
35	184	184101	Setting New Meters		-	-	-	86.06%	-	60	-	-	-	60	60
36	184	184169	Underground Transformers - New		527	-	527	86.06%	453	218	-	-	6	225	678
37	184	184220	Two Way Radio Expenses		-	-	-	86.06%	-	-	-	-	-	-	-
38	184	184230	Cellular Phone Expenses		3,695	-	3,695	86.06%	3,180	38,931	-	-	45	38,976	42,157
39	184	184242	Pbx Switchboard		-	-	-	86.06%	-	-	-	-	-	-	-
40	184	184243	Telephone Exp-Bld Serv		-	-	-	86.06%	-	-	-	-	-	-	-
41	184	184305	Safety Expenses-Transp		-	-	-	86.06%	-	32	-	-	-	32	32
42	184	184311	Vehicle Maint - Cars		(13,153)	-	(13,153)	86.06%	(11,319)	11,813	-	-	(162)	11,652	333
43	184	184312	Veh Maint - 1/2 Ton Trucks		347	-	347	86.06%	299	165	-	-	4	169	468
44	184	184313	Veh Maint-3/4 1 & 1 1/2 Ton		1,752	-	1,752	86.06%	1,508	1,485	-	-	22	1,507	3,015
45	184	184314	Veh Maint 2 1/2 3 & Flatbeds		-	-	-	86.06%	-	-	-	-	-	-	-
46	184	184321	Veh Maint - Line Trucks		-	-	-	86.06%	-	343	-	-	-	343	343
47	184	184322	Veh Maint-Aerial Basket Trucks		-	-	-	86.06%	-	458	-	-	-	458	458
48	184	184323	Veh Maint - Crane Trucks		510	-	510	86.06%	439	(1)	-	-	6	5	444
49	184	184331	Mgmt & Admin - Transp		1,828	-	1,828	86.06%	1,573	(224)	-	-	22	(202)	1,371
50	184	184332	Misc Garage Expenses		-	-	-	86.06%	-	(67)	-	-	-	(67)	(67)
51	184	184341	Dot Expenses (State & Federal)		-	-	-	86.06%	-	-	-	-	-	-	-
52	184	184342	Cdl License & Physicals		207	-	207	86.06%	178	(104)	-	-	3	(101)	77
53	184	184345	Dot Related Expenses		-	-	-	86.06%	-	259	-	-	-	259	259
54	184	184392	Transp Clring - Light Duty-Gas		300	-	300	86.06%	258	520	-	-	4	524	782
55	184	184413	FAS87 Pension - Capitalized		-	-	-	86.06%	-	6,176	-	-	-	6,176	6,176
56	184	184415	FAS106 HC - Capitalized (GAAP)		-	-	-	86.06%	-	(163)	-	-	-	(163)	(163)
57	184	184416	Healthcare - Capitalized		-	-	-	86.06%	-	(12,142)	-	-	-	(12,142)	(12,142)
58	184	184420	Admin & General Clearing		-	-	-	86.06%	-	66,429	-	-	-	66,429	66,429
59	184	184422	Admin & Gen Clearing - EDG		-	-	-	86.06%	-	-	-	-	225	225	225
60	184	184421	401 K Capitalized		18,345	-	18,345	86.06%	15,788	(14,785)	-	-	-	(14,785)	1,003
61	184	184490	Clearing FICA Asset Portion		-	-	-	86.06%	-	-	-	-	-	-	-
62	184	184491	Clear FUI to Assets		-	-	-	86.06%	-	-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	Reference	Total Company		Total Company	Missouri	Total Missouri	RB ADJ 6	RB ADJ 7	RB ADJ 8	RB ADJ 12	Total Missouri	Total Missouri
					Test Year Ending Balance	Reclass	Reclassified Ending Balance	Test Year Allocations	Test Year Ending Balance	13 Month Average	Water Inventory Removal	Fuel Inventories	GFR Reallocations	Pro Forma Adjustments	Pro Forma Ending 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)
MATERIALS, SUPPLIES, & FUEL INVENTORIES															
63	184	184492	Clear SUI to Assets		-	-	-	86.06%	-	0	-	-	-	0	0
64	184	184494	Holding Acct Inj & Dam Alloc		-	-	-	86.06%	-	-	-	-	-	-	-
65	184	184500	Clearing for Kodiak Maint Exp		340	-	340	86.06%	292	4,294	-	-	4	4,298	4,591
66	184	184510	Shop Test-New 3 Phase Meters		213	-	213	86.06%	184	(1)	-	-	3	2	186
67	184	184519	Shop Test New Sgl Phase Mtrs		184	-	184	86.06%	159	(0)	-	-	2	2	160
68	184	184523	Wire Reclamation		-	-	-	86.06%	-	(727)	-	-	-	(727)	(727)
69	184	184542	Misc Material		18	-	18	86.06%	15	(0)	-	-	0	0	15
70	184	184620	Const Clearing Line Oper		1,149,827	-	1,149,827	86.06%	989,534	(149,009)	-	-	14,130	(134,879)	854,655
71	184	184621	T&D Budget Preparation		-	-	-	86.06%	-	2,185	-	-	-	2,185	2,185
72	184	184622	Maintain Construction Standard		24,364	-	24,364	86.06%	20,968	(1,535)	-	-	299	(1,236)	19,732
73	184	184630	Construction Clearing Prod		89,574	-	89,574	86.06%	77,087	(14,485)	-	-	1,101	(13,384)	63,703
74	184	184661	Construction Clearing Water		(950)	950	-	86.06%	-	-	-	-	-	-	-
75	184	184810	Continuing Property Records		-	-	-	86.06%	-	4	-	-	-	4	4
76	184	184812	Continuing Prop Recs - Fiber		-	-	-	86.06%	-	93	-	-	-	93	93
77	184	184890	E E I Dues Cleared		56,891	-	56,891	86.06%	48,960	57,156	-	-	699	57,855	106,816
78	184	184915	Small Tools		10,642	-	10,642	86.06%	9,159	440	-	-	131	571	9,730
79	184	184920	Yr End Parking Lot Capital		-	-	-	86.06%	-	2,967	-	-	-	2,967	2,967
80			<u>Total Clearing Accounts:</u>		1,345,411	950	1,346,361		1,158,670	201,096	-	-	16,545	217,641	1,376,311
81			Total Materials, Supplies, & Fuel Inventories:	Schedule 3	\$ 74,524,312	\$ 950	\$ 74,525,262		\$ 64,640,326	\$ (5,793,642)	\$ -	\$ (511,636)	\$ 807,801	\$ (5,497,477)	\$ 59,142,849

Source: See reference column (d).

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