

The Empire District Electric Company
Test Year Ending September 30, 2020
ER-2021-0312
WP 3.4 - Prepayments

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Missouri	Total Missouri	RB ADJ 6	RB ADJ 12	Total Missouri	Total Missouri
					Test Year Ending Balance (e)	Allocation Factor (f)	Test Year Ending Balance (g) = (e) x (f)	13 Month Average (h)	GFR Reallocations (i)	Pro Forma Adjustments (j) = (h) thru (i)	Pro Forma Balance (k) = (g) + (j)
PREPAYMENTS											
1	165	165100	<u>Insurance Prepayments:</u>	TB 09-2020	\$ 3,063,323	86.06%	\$ 2,636,277	\$ (956,130)	\$ 37,644	\$ (918,486)	\$ 1,717,792
2	165	165200	<u>Interest Prepayments:</u>	TB 09-2020	0	86.06%	0	15,631	0	15,631	15,631
3			<u>Fuel Prepayments:</u>								
4	165	165400	Fuel	TB 09-2020	1,036,340	86.06%	891,868	(184,675)	12,735	(171,940)	719,928
5	165	165500	Purchased Power	↓	1,370,000	86.06%	1,179,014	(13,572)	16,835	3,264	1,182,277
6			<u>Total Fuel Prepayments:</u>		2,406,340		2,070,882	(198,247)	29,570	(168,676)	1,902,206
7			<u>Other Prepayments:</u>								
8	165	165300	Other	TB 09-2020	729,663	86.06%	627,944	257,945	8,967	266,912	894,855
9	165	165350	Working Funds Iatan		1,636,423	86.06%	1,408,296	-	20,109	20,109	1,428,405
10	165	165351	Working Funds Plum Point		857,280	86.06%	737,770	-	10,535	10,535	748,305
11	165	165352	KCP&L Land Lease		128,887	86.06%	110,920	1,433	1,584	3,017	113,937
12	165	165600	Plum Point		216,140	86.06%	186,009	252,596	2,656	255,253	441,261
13	165	165800	Fleet Card		55,576	86.06%	47,829	(235)	683	448	48,277
14	165	165900	Riverton Deferred Maintenance	↓	16,016	86.06%	13,783	101,359	197	101,556	115,339
15			<u>Total Other Prepayments:</u>		3,639,985		3,132,550	613,099	44,730	657,829	3,790,379
16			<u>Total Prepayments:</u>	Schedule 3	\$ 9,109,649		\$ 7,839,710	\$ (525,646)	\$ 111,945	\$ (413,702)	\$ 7,426,008

Source: See reference column (d).

Purpose: To present the prepayments for the test year and the pro forma balance which are included in the rate base schedule.