

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 Test Year Ending Balance (e)	Reclass (f)	Total Company Reclassified Ending Balance (g) = (e) + (f)	Missouri Allocation Factor (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 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	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 (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)
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.