

The Empire District Electric Company
 Test Year Ending September 30, 2023
 ER-2024-0261
 WP 3.4 - Prepayments

| Line No. | FERC (a) | GL Account (b) | Description (c) | Reference (d) | Total Company Test Year Ending Balance (e) | Missouri Test Year Allocations (f) | Total Missouri Test Year Ending Balance (g) = (e) x (f) | RB ADJ 6 13 Month Average (h) | Total Missouri Pro Forma Adjustments (i) = (h) | Total Missouri Pro Forma Ending Balance (j) = (g) + (i) |
|--------------------|----------|----------------|---------------------------------|---------------|--|------------------------------------|---|-------------------------------|--|---|
| PREPAYMENTS | | | | | | | | | | |
| 1 | 165 | 165100 | <u>Insurance Prepayments:</u> | TB 09-2023 | \$ 3,759,573.25 | 87.00% | \$ 3,270,834.21 | \$ (1,160,121) | \$ (1,160,121) | \$ 2,110,714 |
| 2 | 165 | 165200 | <u>Interest Prepayments:</u> | TB 09-2023 | - | 87.00% | - | - | - | - |
| 3 | | | <u>Fuel Prepayments:</u> | | | | | | | |
| 4 | 165 | 165400 | Fuel | TB 09-2023 | 1,115,252 | 87.00% | 970,271 | (71,638) | (71,638) | 898,634 |
| 5 | 165 | 165500 | Purchased Power | ↓ | 1,370,000 | 87.00% | 1,191,902 | (22,308) | (22,308) | 1,169,594 |
| 6 | | | <u>Total Fuel Prepayments:</u> | | 2,485,252 | | 2,162,173 | (93,945) | (93,945) | 2,068,228 |
| 7 | | | <u>Other Prepayments:</u> | | | | | | | |
| 8 | 165 | 165300 | Other | TB 09-2023 | 1,304,962 | 87.00% | 1,135,319 | 219,353 | 219,353 | 1,354,672 |
| 9 | 165 | 165350 | Working Funds Iatan | ↓ | 1,633,368 | 87.00% | 1,421,033 | - | - | 1,421,033 |
| 10 | 165 | 165351 | Working Funds Plum Point | ↓ | 857,280 | 87.00% | 745,835 | - | - | 745,835 |
| 11 | 165 | 165352 | KCP&L Land Lease | ↓ | 119,036 | 87.00% | 103,561 | 1,428 | 1,428 | 104,990 |
| 12 | 165 | 165600 | Plum Point | ↓ | 1,182,214 | 87.00% | 1,028,528 | 35,663 | 35,663 | 1,064,191 |
| 13 | 165 | 165800 | Fleet Card | ↓ | 59,472 | 87.00% | 51,740 | (347) | (347) | 51,393 |
| 14 | 165 | 165900 | Riverton Deferred Maintenance | ↓ | 15,734 | 87.00% | 13,689 | 66,430 | 66,430 | 80,119 |
| 15 | 165 | 165910 | Wind | ↓ | - | 87.00% | - | - | - | - |
| 16 | | | <u>Total Other Prepayments:</u> | | 5,172,066 | | 4,499,704.63 | 322,528 | 322,528 | 4,822,233 |
| 17 | | | <u>Total Prepayments:</u> | Schedule 3 | \$ 11,416,891 | | \$ 9,932,712.07 | \$ (931,538) | \$ (931,538) | \$ 9,001,174 |

Source: See reference column (d).

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