

The Empire District Electric Company
 Test Year Ending September 30, 2023
 ER-2024-0261
 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 Test Year Allocations (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	RB ADJ 6 13 Month Average (j)	RB ADJ 7 Fuel Inventories (k)	Total Missouri Pro Forma Adjustments (l) = (j) thru (k)	Total Missouri Pro Forma Ending Balance (m) = (i) + (l)
MATERIALS, SUPPLIES, & FUEL INVENTORIES													
1			<u>Fuel:</u>										
2	151	151058	Maintenance of Railroad	TB 09-2023	\$ -	\$ -	\$ -	88.28%	\$ -	\$ -	\$ -	\$ -	\$ -
3	151	151059	Rail Car Maintenance		-	-	-	88.28%	-	-	(0)	(0)	(0)
4	151	151060	Lease of Railcars		-	-	-	88.28%	-	-	-	-	-
5	151	151100	Coal		6,377,200	-	6,377,200	88.28%	5,629,474	-	(1,731,821)	(1,731,821)	3,897,653
6	151	151101	KCS Freight Adjustments		-	-	-	88.28%	-	-	-	-	-
7	151	151110	Dep-Asbury Unit Train		-	-	-	88.28%	-	-	-	-	-
8	151	151130	Dep-Plum Point Unit Train		-	-	-	88.28%	-	-	-	-	-
9	151	151200	Distillate Oil		16,318,511	-	16,318,511	88.28%	14,405,168	-	4,715	4,715	14,409,883
10	151	151300	Tires		-	-	-	88.28%	-	-	-	-	-
11	151	151548	Natural Gas - Park and Loan		0	-	0	88.28%	0	-	153,472	153,472	153,472
12	152	152057	Fuel Stock Expense - Coal		-	-	-	88.28%	-	-	-	-	-
13	152	152100	Fuel Exp Undist Coal		-	-	-	88.28%	-	-	-	-	-
14			<u>Total Fuel Inventory:</u>		22,695,710	-	22,695,710		20,034,642	-	(1,573,635)	(1,573,635)	18,461,007
15			<u>T&D Materials:</u>										
16	154	154000	Material	TB 09-2023	54,369,861	-	54,369,861	87.00%	47,301,858	(959,434)	-	(959,434)	46,342,425
17	154	154100	Minor Material Undistributed		1,501,445	-	1,501,445	87.00%	1,306,260	(1,706,677)	-	(1,706,677)	(400,418)
18	154	154700	Bulk Fuel Inventory - Kodiak		91,006	-	91,006	87.00%	79,175	859	-	859	80,034
19			<u>Total T&D Materials:</u>		55,962,312	-	55,962,312		48,687,293	(2,665,252)	-	(2,665,252)	46,022,041
20			<u>Other Production Materials:</u>										
21	154	154910	Generation Parts & Mat-Elect	TB 09-2023	6,061,657	-	6,061,657	88.50%	5,364,339	(259,364)	-	(259,364)	5,104,974
22	154	154911	SLCC Inv Cr-WGI Portion		(2,424,983)	-	(2,424,983)	88.50%	(2,146,019)	104,763	-	104,763	(2,041,255)
23	154	154950	Ammonia Inventory		3,222	-	3,222	88.50%	2,851	8,904	-	8,904	11,755
24	154	154951	Limestone Inventory		41,346	-	41,346	88.50%	36,590	21,479	-	21,479	58,068
25	154	154952	Activated Carbon Inventory		16,327	-	16,327	88.50%	14,449	(199)	-	(199)	14,250
26	154	154980	Stock Material - Iatan		4,014,008	-	4,014,008	88.50%	3,552,246	(104,022)	-	(104,022)	3,448,224
27	154	154990	Inventory - Plum Point		944,718	-	944,718	88.50%	836,040	(74,085)	-	(74,085)	761,955
28	158	158100	Emission Allowance Inventory		93,725	-	93,725	88.50%	82,943	5,431	-	5,431	88,374
29			<u>Total Other Production Materials:</u>		8,750,019	-	8,750,019		7,743,438	(297,093)	-	(297,093)	7,446,345
30			<u>Clearing Accounts:</u>										
31	184	184013	Purchasing Gas Clearing	TB 09-2023	-	-	-	87.00%	-	-	-	-	-
32	184	184014	Energy Imbalance Rev Clearing		-	-	-	87.00%	-	-	-	-	-
33	184	184015	IM SPP Clearing Account		-	-	-	87.00%	-	-	-	-	-
34	184	184016	Payroll Clearing - Ceridian		-	-	-	87.00%	-	59	-	59	59
35	184	184018	Yr End Parking Lot Capital		-	-	-	87.00%	-	-	-	-	-
36	184	184101	Setting New Meters		-	-	-	87.00%	-	-	-	-	-
37	184	184169	Underground Transformers - New		-	-	-	87.00%	-	-	-	-	-
38	184	184220	Two Way Radio Expenses		-	-	-	87.00%	-	-	-	-	-
39	184	184230	Cellular Phone Expenses		1,323	-	1,323	87.00%	1,151	(417)	-	(417)	734
40	184	184242	Pbx Switchboard		885	-	885	87.00%	770	(136)	-	(136)	634
41	184	184243	Telephone Exp-Bld Serv		(107)	-	(107)	87.00%	(93)	478	-	478	385
42	184	184301	Conv & Sem - Transportation		2,464	-	2,464	87.00%	2,143	(1,979)	-	(1,979)	165
43	184	184305	Safety Expenses-Transp		-	-	-	87.00%	-	-	-	-	-
44	184	184306	Equipment Rental - Transp		-	-	-	87.00%	-	-	-	-	-
45	184	184311	Vehicle Maint - Cars		423	-	423	87.00%	368	30	-	30	398
46	184	184312	Veh Maint - 1/2 Ton Trucks		1,363	-	1,363	87.00%	1,186	(705)	-	(705)	481
47	184	184313	Veh Maint-3/4 1 & 1 1/2 Ton		5,322	-	5,322	87.00%	4,630	(1,902)	-	(1,902)	2,728
48	184	184314	Veh Maint 2 2 1/2 3 & Flatbeds		-	-	-	87.00%	-	(65)	-	(65)	(65)
49	184	184321	Veh Maint - Line Trucks		16	-	16	87.00%	14	6,225	-	6,225	6,239

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					Test Year Ending Balance (e)	Reclass (f)	Reclassified Ending Balance (g) = (e) + (f)	Test Year Allocations (h)	Test Year Ending Balance (i) = (g) x (h)	13 Month Average (j)	Fuel Inventories (k)	Pro Forma Adjustments (l) = (j) thru (k)	Pro Forma Ending Balance (m) = (i) + (l)
50	184	184322	Veh Maint-Aerial Basket Trucks		20,427	-	20,427	87.00%	17,771	(11,083)	-	(11,083)	6,688
51	184	184323	Veh Maint - Crane Trucks		-	-	-	87.00%	-	1,162	-	1,162	1,162
52	184	184330	Veh Maint - Reliab Trucks		-	-	-	87.00%	-	-	-	-	-
53	184	184331	Mgmt & Admin - Transp		3,675	-	3,675	87.00%	3,197	4,522	-	4,522	7,719
54	184	184332	Misc Garage Expenses		330	-	330	87.00%	288	(222)	-	(222)	66
55	184	184341	Dot Expenses (State & Federal)		-	-	-	87.00%	-	-	-	-	-
56	184	184342	Cdl License & Physicals		321	-	321	87.00%	279	(231)	-	(231)	48
57	184	184345	Dot Related Expenses		-	-	-	87.00%	-	12	-	12	12
58	184	184346	Miscro Software - Transp		-	-	-	87.00%	-	0	-	0	0
59	184	184392	Transp Clring - Light Duty-Gas		(4,653)	-	(4,653)	87.00%	(4,048)	2,481	-	2,481	(1,568)
60	184	184413	FAS87 Pension - Capitalized		138,144	-	138,144	87.00%	120,185	(110,940)	-	(110,940)	9,245
61	184	184415	FAS106 HC - Capitalized (GAAP)		70,856	-	70,856	87.00%	61,645	(56,903)	-	(56,903)	4,742
62	184	184416	Healthcare - Capitalized		286,386	-	286,386	87.00%	249,157	(228,150)	-	(228,150)	21,006
63	184	184420	Admin & General Clearing		-	-	-	87.00%	-	11,190	-	11,190	11,190
64	184	184421	401 K Capitalized		-	-	-	87.00%	-	-	-	-	-
65	184	184422	Admin & Gen Clearing - EDG		-	-	-	87.00%	-	-	-	-	-
66	184	184490	Clearing FICA Asset Portion		135,039	-	135,039	87.00%	117,485	(108,447)	-	(108,447)	9,037
67	184	184491	Clear FUI to Assets		70	-	70	87.00%	61	(57)	-	(57)	5
68	184	184492	Clear SUI to Assets		79	-	79	87.00%	69	(64)	-	(64)	5
69	184	184494	Holding Acct Inj & Dam Alloc		-	-	-	87.00%	-	-	-	-	-
70	184	184495	Clearing - Wind Transaction Rev		-	-	-	87.00%	-	20,792	-	20,792	20,792
71	184	184500	Clearing for Kodiak Maint Exp		(3,713)	-	(3,713)	87.00%	(3,230)	3,621	-	3,621	391
72	184	184505	Clearing for Ozark Maint Exp		55	-	55	87.00%	48	(40)	-	(40)	7
73	184	184510	Shop Test-New 3 Phase Meters		-	-	-	87.00%	-	-	-	-	-
74	184	184519	Shop Test New Sgl Phase Mtrs		-	-	-	87.00%	-	-	-	-	-
75	184	184523	Wire Reclamation		-	-	-	87.00%	-	(595)	-	(595)	(595)
76	184	184542	Misc Material		-	-	-	87.00%	-	-	-	-	-
77	184	184620	Const Clearing Line Oper		500,975	-	500,975	87.00%	435,849	152,153	-	152,153	588,003
78	184	184621	T&D Budget Preparation		18,491	-	18,491	87.00%	16,087	81,333	-	81,333	97,419
79	184	184622	Maintain Construction Standard		8,789	-	8,789	87.00%	7,647	(1,292)	-	(1,292)	6,355
80	184	184630	Construction Clearing Prod		8,849	-	8,849	87.00%	7,699	(1,291)	-	(1,291)	6,408
81	184	184661	Construction Clearing Water		-	-	-	87.00%	-	-	-	-	-
82	184	184810	Continuing Property Records		-	-	-	87.00%	-	364	-	364	364
83	184	184812	Continuing Prop Recs - Fiber		-	-	-	87.00%	-	-	-	-	-
84	184	184890	E E I Dues Cleared		69,663	-	69,663	87.00%	60,607	(870)	-	(870)	59,736
85	184	184915	Small Tools		6,780	-	6,780	87.00%	5,898	(2,688)	-	(2,688)	3,211
86	184	184920	Yr End Parking Lot Capital		289,666	-	289,666	87.00%	252,010	(88,457)	-	(88,457)	163,553
87			Total Clearing Accounts:		1,561,918	-	1,561,918		1,358,871	(332,113)	-	(332,113)	1,026,759
88			Total Materials, Supplies, & Fuel Inventories:	Schedule 3	\$ 88,969,959	\$ -	\$ 88,969,959		\$ 77,824,244	\$ (3,294,458)	\$ (1,573,635)	\$ (4,868,092)	\$ 72,956,152

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.