



The Empire District Electric Company
Missouri Jurisdiction
Docket No. ER-2019-0374
WP - Property Insurance Test Year Expense

Unit	Account	Dept	Product	Year	Period	Jrnl Date	Journal ID	Line Descr	Sum Amount
GL001	924000	340	PI	2018	4	4/30/2018	PREPDINS1	Property Insurance	236,689
GL001	924000	340	PI	2018	5	5/31/2018	PREPDINS1	Property Insurance	233,119
GL001	924000	340	PI	2018	6	6/30/2018	PREPDINS1	GENERAL LIAB RECLASS	(491,875)
GL001	924000	340	PI	2018	6	6/30/2018	PREPDINS1	Property Insurance	182,036
GL001	924000	340	PI	2018	7	7/31/2018	PREPDINS1	Property Insurance	200,840
GL001	924000	340	PI	2018	8	8/31/2018	PREPDINS1	Property Insurance	200,842
GL001	924000	340	PI	2018	9	9/30/2018	PREPDINS1	Property Insurance	179,975
GL001	924000	340	PI	2018	10	10/31/2018	PREPDINS1	Property Insurance	179,975
GL001	924000	340	PI	2018	11	11/30/2018	PREPDINS1	Property Insurance	179,975
GL001	924000	340	PI	2018	12	12/31/2018	PREPDINS1	Property Insurance	274,262
GL001	924001	340	PI	2018	4	4/30/2018	PREPDINS1	Aviation Insurance	64
GL001	924001	340	PI	2018	5	5/31/2018	PREPDINS1	Aviation Insurance	65
GL001	924001	340	PI	2018	6	6/30/2018	PREPDINS1	Aviation Insurance	65
GL001	924001	340	PI	2018	7	7/31/2018	PREPDINS1	Aviation Insurance	65
GL001	924001	340	PI	2018	8	8/31/2018	PREPDINS1	Aviation Insurance	65
GL001	924001	340	PI	2018	9	9/30/2018	PREPDINS1	Aviation Insurance	65
GL001	924001	340	PI	2018	10	10/31/2018	PREPDINS1	Aviation Insurance	65
GL001	924001	340	PI	2018	11	11/30/2018	PREPDINS1	Aviation Insurance	65
GL001	924001	340	PI	2018	12	12/31/2018	PREPDINS1	Aviation Insurance	(455)
GL001	924000	340	PI	2019	1	1/31/2019	PREPDINS1	Property Insurance	197,601
GL001	924000	340	PI	2019	2	2/28/2019	PREPDINS1	Property Insurance	197,601
GL001	924000	340	PI	2019	3	3/31/2019	PREPDINS1	Property Insurance	(125,822)

Test year	\$	1,645,285
General Liability Reclass (Outside of Test Year)		382,569
Total Test Year Expense		2,027,854
General Liability Reclass from Above		(491,875)
Total Months to be reclassified		9
Reclass Allocation Per Month		(54,653)
Total Months included in the Test Year		2
Reclass to be included in Test Year Expense (April/May)		(109,306)
General Liability Reclass (Outside of Test Year)		(382,569)
Total General Liability Reclass	\$	(491,875)