

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 Jurisdictional Allocations Input

Section	Description	MO Allocations (3) 9/30/2020	MO Pro Forma Allocations (4) 9/30/2020	4-State Report Reference	Allocation Basis
A.	Rate Base				
	Plant in Service:				
	Production Plant	85.37%	88.28%	WP - 12 Month Average Peak Allocator Production - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Production.
	Transmission Plant	83.65%	83.65%	WP - 12 Month Average Peak Allocator Transmission - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Transmission.
	Intangible/General Plant	86.06%	87.29%	WP - Intangible/General Plant Allocator	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, and Distribution Plant.
	Distribution Plant (1)	Direct Assigned	Direct Assigned	WP - Plant	Direct assigned to appropriate jurisdiction.
	Accumulated Depreciation: (1)				
	Production Plant	85.37%	88.28%	WP - 12 Month Average Peak Allocator Production - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Production.
	Transmission Plant	83.65%	83.65%	WP - 12 Month Average Peak Allocator Transmission - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Transmission.
	Intangible/General Plant	86.06%	87.29%	WP - Intangible/General Plant Allocator	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, and Distribution Plant.
	Distribution Plant	87.70%	87.70%	WP - AD Distribution Plant Allocator	Based on percentage allocation of jurisdictional portion of total company depreciable Distribution Plant.
	Prepayments:	86.06%	87.29%	WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Materials and Supplies and Inventory:				
	Fuel Inventory	84.47%	88.09%	WP - 12 Month KWH Sales Allocator - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Total KWH Sales.
	Transmission/Distribution	87.68%	87.68%	WP - Plant in Service - Total Distribution Plant	Based on percentage allocation of jurisdictional portion of total company Distribution Plant.
	Other Production	85.35%	88.27%	WP - Plant in Service - Total Production Plant	Based on percentage allocation of jurisdictional portion of total company Production Plant.
	Clearing Accounts	86.06%	87.29%	WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Customer Deposits: (1)	Direct Assigned	Direct Assigned	WP - Customer Deposits	Direct assigned to appropriate jurisdiction.
	Customer Advances: (1)	Direct Assigned	Direct Assigned	WP - Customer Advances	Direct assigned to appropriate jurisdiction.
	Regulatory Assets: (1)				
	Pension/OPEB Accounts	85.12%	87.39%	WP - Expenses	Based on total percentage allocation of jurisdictional portion of total company Electric Expenses.
	Regulatory Liabilities: (1)	Direct Assigned	Direct Assigned	WP - Regulatory Liabilities	Direct assigned to appropriate jurisdiction.
	ADIT: (1)	86.06%	87.29%	WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.

Section	Description	MO Allocations (3) 9/30/2020	MO Pro Forma Allocations (4) 9/30/2020	4-State Report Reference	Allocation Basis
B.	Income Statement				
	Revenues:				
	Retail Revenue (1)	Direct Assigned	Direct Assigned	WP - Revenues	Direct assigned to appropriate jurisdiction.
	Other Revenue - Production	85.37%	88.28%	WP - 12 Month Average Peak Allocator Production - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Production.
	Other Revenue - Transmission	83.65%	83.65%	WP - 12 Month Average Peak Allocator Transmission - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Transmission.
	Other Revenue - Retail	88.47%	88.47%	WP - 12 Month Average Peak Allocator - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand.
	Other Revenue - Gains	84.47%	88.09%	WP - 12 Month KWH Sales Allocator - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Total KWH Sales.
	SPP Revenue	84.57%	88.06%	WP - Expenses	Based on total percentage allocation of jurisdictional portion of total company On-System Production Expense.
	Expenses: (1)				
	Variable Production Expense	84.47%	88.09%	WP - 12 Month KWH Sales Allocator - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Total KWH Sales.
	MO/KS Fuel Expense	94.81%	94.81%	WP - 12 Month KWH Sales Allocator - MO/KS Retail	Based on percentage allocation of jurisdictional portion of total company Missouri and Kansas Retail 12 Month Total KWH Sales.
	Fixed Production Expense	85.37%	88.28%	WP - 12 Month Average Peak Allocator Production - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Production.
	Transmission Expense	83.65%	83.65%	WP - 12 Month Average Peak Allocator Transmission - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Transmission.
	SPP Fixed Charge	88.47%	88.47%	WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of retail company 12 Month Average Coincident Peak Demand.
	Distribution Expense	87.68%	87.68%	WP - Plant in Service - Total Distribution	Based on percentage allocation of jurisdictional portion of total company Distribution Plant.
	Customer Account/Customer Assistance	89.06%	89.06%	WP - Average Number of Customers - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Number of System Customers.
	Customer Assistance	89.06%	89.06%	WP - Average Number of Customers - Total Retail	Based on percentage allocation of jurisdictional portion of 12 Month Average Number of System Customers for retail.
	Sales Expense	89.64%	89.64%	WP - Revenues - Total On-System	Based on percentage allocation of jurisdictional portion of total retail On-System Electric Revenues.
	A&G Expense	86.11%	87.69%	WP - Labor Allocator	Based on percentage allocation of jurisdictional portion of total company labor distribution.
	Depreciation Expense: (2)	Various	Various	WP - Summary - PIS	Based on percentage allocation of jurisdictional portion of total company Intangible, Production, Transmission, Distribution, and General Plant.
	Amortization Expense: (1)	86.06%	87.29%	WP - Summary - Total Production and T&D Plant	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, & Distribution Plant.
	Taxes Other Than Income Taxes:				
	Payroll Taxes	86.11%	87.69%	WP - Labor Allocator	Based on percentage allocation of jurisdictional portion of total company labor distribution.
	Property Taxes	86.06%	87.29%	WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Franchise Taxes (1)	Direct Assigned	Direct Assigned	WP - Taxes Other Than Income Taxes	Direct assigned to appropriate jurisdiction.
	Income Taxes: (1)				
	Federal/State Tax	92.46%	86.99%	WP - Summary - Net Income Before Taxes	Based on percentage allocation of jurisdictional portion of total company Net Electric Operating Income Before Income Tax.
	Deferred Federal Tax	93.56%	86.84%	WP - Summary - Net On-System Income Before Taxes	Based on percentage allocation of jurisdictional portion of total company Net Electric On-System Operating Income Before Income Taxes Adjusted.

The Empire District Electric Company
Test Year Ending September 30, 2020
ER-2021-0312
Jurisdictional Allocations Input

Footnote:

- (1) - Some or all of the accounts within this category are direct assigned to the appropriate jurisdiction.
- (2) - Depreciation uses each month's plant in service allocations for the 12 month period being calculated.
- (3) - Missouri jurisdictional allocation factors were obtained from the September 2020 4-state report.
- (4) - Missouri jurisdictional allocation factors were obtained from the September 2020 4-state report, revised for the annualized loss of three GFR customers.