

The Empire District Electric Company
 Test Year Ending September 30, 2023
 ER-2024-0261
 Jurisdictional Allocations Input

Section	Description	MO Allocations (3) 9/30/2023	MO Pro Forma Allocations 9/30/2023	4-State Report Reference	Allocation Basis
A.	Rate Base				
	Plant in Service:				
	Non-Wind Production Plant	88.42%	88.42%	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.
	Wind Production/Intangible Plant	88.60%	88.60%	WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Production.
	Non-Wind Transmission Plant	84.04%	84.04%	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.
	Wind Transmission Plant	88.60%	88.60%	WP - 12 Month Average Peak Allocator Transmission - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Transmission.
	Non-Wind Intangible/General Plant	86.98%	86.98%	WP - Intangible/General Plant Allocator	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, and Distribution Plant.
	Non-Wind Distribution Plant (1)	Direct Assigned	Direct Assigned	WP - Plant	Direct assigned to appropriate jurisdiction.
	Accumulated Depreciation: (1)				
	Non-Wind Production Plant	88.42%	88.42%	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.
	Wind Production/Intangible Plant	88.60%	88.60%	WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Production.
	Non-Wind Transmission Plant	84.04%	84.04%	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.
	Wind Transmission Plant	88.60%	88.60%	WP - 12 Month Average Peak Allocator Transmission - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Transmission.
	Non-Wind Intangible/General Plant	86.98%	86.98%	WP - Intangible/General Plant Allocator	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, and Distribution Plant.
	Non-Wind Distribution Plant	86.52%	86.52%	WP - AD Distribution Plant Allocator	Based on percentage allocation of jurisdictional portion of total company depreciable Distribution Plant.
	Prepayments:	87.00%	87.00%	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	88.28%	88.28%	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	87.00%	87.00%	WP - Plant in Service - Total Distribution Plant	Based on percentage allocation of jurisdictional portion of total company Distribution Plant.
	Other Production	88.50%	88.50%	WP - Plant in Service - Total Production Plant	Based on percentage allocation of jurisdictional portion of total company Production Plant.
	Clearing Accounts	87.00%	87.00%	WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Wind Allocator	88.60%	88.60%	WP - 12 Month Average Peak Allocator Transmission - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Transmission.
	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	87.51%	87.51%	WP - Expenses	Based on total percentage allocation of jurisdictional portion of total company Electric Expenses.
	Inventory Reg Assets	87.00%	87.00%	WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company 12 Month Total KWH Sales.
	Fixed Production Expense	88.42%	88.42%	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.
	Regulatory Liabilities: (1)	Direct Assigned	Direct Assigned	WP - Regulatory Liabilities	Direct assigned to appropriate jurisdiction.
	Pension/OPEB Accounts	87.51%	87.51%	WP - Expenses	Based on total percentage allocation of jurisdictional portion of total company Electric Expenses.
	Wind ARC/ARO/Accumulated Depreciation	88.60%	88.60%	WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Production.
	ADIT: (1)	87.00%	87.00%	WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.

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Section	Description	MO Allocations (3) 9/30/2023	MO Pro Forma Allocations 9/30/2023	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	88.42%	88.42%	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	84.04%	84.04%	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	88.60%	88.60%	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	88.28%	88.28%	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	87.56%	87.56%	WP - Expenses	Based on total percentage allocation of jurisdictional portion of total company On-System Production Expense.
	Wind Revenues	88.60%	88.60%	WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of total company retail 12 Month Average Coincident Peak Demand.
	Expenses: (1)				
	Variable Production Expense	88.28%	88.28%	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	94.96%	94.96%	WP - 12 Month KWH Sales Allocator - MO/KS Retail	Based on percentage allocation of jurisdictional portion of Missouri and Kansas Retail 12 Month Total KWH Sales.
	Fixed Production Expense	88.42%	88.42%	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	84.04%	84.04%	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	88.60%	88.60%	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	86.51%	86.51%	WP - Plant in Service - Total Distribution	Based on percentage allocation of jurisdictional portion of total company Distribution Plant.
	Customer Account/Customer Assistance	89.08%	89.08%	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	89.08%	89.08%	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	89.44%	89.44%	WP - Revenues - Total On-System	Based on percentage allocation of jurisdictional portion of total retail On-System Electric Revenues.
	A&G Expense	88.27%	88.27%	WP - Labor Allocator	Based on percentage allocation of jurisdictional portion of total company labor distribution.
	Wind O&M Expense	88.60%	88.60%	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.
	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:				
	Non-Wind Amortization (1)	86.98%	86.98%	WP - Summary - Total Production and T&D Plant	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, & Distribution Plant.
	Wind Amortization	88.60%	88.60%	WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Production.
	Wind ARD Expense	88.60%	88.60%	WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Production.
	Taxes Other Than Income Taxes:				
	Payroll Taxes	88.27%	88.27%	WP - Labor Allocator	Based on percentage allocation of jurisdictional portion of total company labor distribution.
	Property Taxes	87.00%	87.00%	WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Wind Property Taxes	88.60%	88.60%	WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand for Production.
	Franchise Taxes (1)	Direct Assigned	Direct Assigned	WP - Taxes Other Than Income Taxes	Direct assigned to appropriate jurisdiction.
	Income Taxes: (1)				
	Federal/State Tax	91.75%	91.75%	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	91.75%	91.75%	WP - Summary - Net Income Before Taxes	Based on percentage allocation of jurisdictional portion of total company Net Electric Operating Income Before Income Tax.

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 2023 4-state report.