

The Empire District Electric Company
ER-2019-0374
Missouri Jurisdictional Allocations

Section	Description	MO Allocations 3/31/2019	MO Allocations 1/31/2020	Reference
A.	Rate Base			
	Plant in Service:			
	Production/Transmission Plant	83.93%	83.94%	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand.
	Intangible/General Plant	85.41%	85.28%	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, and Distribution Plant.
	Distribution Plant (1)	Direct Assigned	Direct Assigned	Direct Assigned to appropriate jurisdiction
	Accumulated Depreciation: (1)			
	Production/Transmission Plant	83.93%	83.94%	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand.
	Intangible/General Plant	85.41%	85.28%	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, and Distribution Plant.
	Distribution Plant	88.03%	87.56%	Based on percentage allocation of jurisdictional portion of total company depreciable Distribution Plant.
	Prepayments:	85.41%	85.28%	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Fuel Inventory:	82.47%	82.26%	Based on percentage allocation of jurisdictional portion of total company 12 Month Total KWH Sales.
	Materials and Supplies:			
	Transmission/Distribution	88.03%	87.57%	Based on percentage allocation of jurisdictional portion of total company Distribution Plant.
	Other Production	83.91%	83.93%	Based on percentage allocation of jurisdictional portion of total company Production Plant.
	Clearing Accounts	85.41%	85.28%	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Customer Deposits: (1)	Direct Assigned	Direct Assigned	Direct Assigned to appropriate jurisdiction
	Customer Advances: (1)	Direct Assigned	Direct Assigned	Direct Assigned to appropriate jurisdiction
	Regulatory Assets: (1)			
	Pension/OPEB Accounts	84.65%	83.33%	Based on total percentage allocation of jurisdictional portion of total company Electric Expenses.
	Regulatory Liabilities: (1)	Direct Assigned	Direct Assigned	Direct Assigned to appropriate jurisdiction
	ADIT: (1)	85.41%	85.28%	Based on percentage allocation of jurisdictional portion of total company Electric Plant.

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B.	Income Statement			
	Revenues:			
	Retail (1)	Direct Assigned	Direct Assigned	Direct Assigned to appropriate jurisdiction
	Other Revenue	83.93%	83.94%	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand.
	Other Retail Revenue	88.74%	88.72%	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand.
	SPP Revenue	83.51%	81.73%	Based on total percentage allocation of jurisdictional portion of total company On-System Production Expense.
	Expenses: (1)			
	Variable Production Expense	82.47%	82.26%	Based on percentage allocation of jurisdictional portion of total company 12 Month Total KWH Sales.
	MO/KS Fuel Expense	94.79%	94.76%	Based on percentage allocation of jurisdictional portion of Missouri and Kansas Retail 12 Month Total KWH Sales.
	Fixed Production/Transmission Expense	83.93%	83.94%	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand.
	SPP Fixed Charge	88.74%	88.72%	Based on percentage allocation of jurisdictional portion of retail company 12 Month Average Coincident Peak Demand.
	Distribution Expense	88.03%	87.57%	Based on percentage allocation of jurisdictional portion of total company Distribution Plant.
	Customer Account/Customer Assistance	89.02%	89.06%	Based on percentage allocation of jurisdictional portion of total company Average Number of System Customers.
	Customer Assistance	89.03%	89.06%	Based on percentage allocation of jurisdictional portion of Average Number of System Customers for retail.
	Sales Expense	90.30%	89.69%	Based on percentage allocation of jurisdictional portion of total retail On- System Electric Revenues.
	A&G Expense (1)	85.41%	84.94%	Based on percentage allocation of jurisdictional portion of total company labor distribution.
	Depreciation Expense: (2)	Various	Various	Based on percentage allocation of jurisdictional portion of total company Intangible, Production, Transmission, Distribution, and General Plant.
	Amortization Expense: (1)	85.41%	85.28%	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, & Distribution Plant.
	Taxes Other Than Income Taxes:			
	Payroll Taxes	85.41%	84.94%	Based on percentage allocation of jurisdictional portion of total company labor distribution.
	Property Taxes	85.41%	85.28%	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Franchise Taxes (1)	Direct Assigned	Direct Assigned	Direct Assigned to appropriate jurisdiction
	Income Taxes: (1)			
	Federal/State Tax	88.51%	91.54%	Based on percentage allocation of jurisdictional portion of total company Net Electric Operating Income Before Income Tax.
	Deferred Federal Tax	89.64%	93.67%	Based on percentage allocation of jurisdictional portion of total company Net Electric On-System Operating Income Before Income Taxes Adjusted.

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.

The Empire District Electric Company
4-State Allocator Worksheet - 03/31/2019
WP - 12 Month Average Coincidental Peak Allocator
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12 Months Ending March 31, 2019

Line No.	Description (a)	Reference (b)	Retail				Total Retail (g)	Resale		Total Company (j)
			Missouri Allocation (c)	Kansas Allocation (d)	Arkansas Allocation (e)	Oklahoma Allocation (f)		MO Resale Allocation (h)	KS Resale Allocation (i)	
12-MONTH AVERAGE COINCIDENTAL PEAK										
1	18-Apr		667,100	41,900	24,600	21,800	755,400	44,200	1,400	801,000
2	18-May		772,200	46,800	32,200	25,600	876,800	52,300	1,900	931,000
3	18-Jun		924,000	54,500	36,100	29,900	1,044,500	61,000	2,500	1,108,000
4	18-Jul		919,400	54,700	36,900	31,100	1,042,100	61,500	2,400	1,106,000
5	18-Aug		861,600	55,900	36,300	28,400	982,200	58,600	2,200	1,043,000
6	18-Sep		848,400	49,200	34,100	26,900	958,600	57,200	2,200	1,018,000
7	18-Oct		708,600	45,500	27,900	24,800	806,800	49,500	1,700	858,000
8	18-Nov		817,600	47,000	26,700	28,600	919,900	47,600	1,500	969,000
9	18-Dec		793,900	47,300	25,600	25,400	892,200	47,100	1,700	941,000
10	19-Jan		902,900	48,400	24,200	26,900	1,002,400	48,800	1,800	1,053,000
11	19-Feb		894,700	48,600	26,700	27,400	997,400	48,800	1,800	1,048,000
12	19-Mar		950,000	51,100	27,900	30,200	1,059,200	49,900	1,900	1,111,000
13	12 Month Total:		<u>10,060,400</u>	<u>590,900</u>	<u>359,200</u>	<u>327,000</u>	<u>11,337,500</u>	<u>626,500</u>	<u>23,000</u>	<u>11,987,000</u>
14	12 Month Average:		<u>838,367</u>	<u>49,242</u>	<u>29,933</u>	<u>27,250</u>	<u>944,792</u>	<u>52,208</u>	<u>1,917</u>	<u>998,917</u>
15	Total Company 12 Month Average Percentage:		83.93%	4.93%	3.00%	2.73%	94.58%	5.23%	0.19%	100.00%
16	Total Retail 12 Month Average Percentage:		88.74%	5.21%	3.17%	2.88%	100.00%	0.00%	0.00%	100.00%

The Empire District Electric Company
4-State Allocator Worksheet - 01/31/2020
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12 Months Ending January 31, 2020

Line No.	Description (a)	Reference (b)	Retail				Total Retail (g)	Resale		Total Company (j)
			Missouri Allocation (c)	Kansas Allocation (d)	Arkansas Allocation (e)	Oklahoma Allocation (f)		MO Resale Allocation (h)	KS Resale Allocation (i)	
12-MONTH AVERAGE COINCIDENTAL PEAK										
1	19-Feb		894,700	48,600	26,700	27,400	997,400	48,800	1,800	1,048,000
2	19-Mar		950,000	51,100	27,900	30,200	1,059,200	49,900	1,900	1,111,000
3	19-Apr		652,200	34,200	20,400	21,900	728,700	41,000	1,300	771,000
4	19-May		674,200	40,600	30,300	22,500	767,600	45,800	1,600	815,000
5	19-Jun		802,100	47,400	29,900	24,600	904,000	53,800	2,200	960,000
6	19-Jul		882,600	56,100	36,700	30,100	1,005,500	58,200	2,300	1,066,000
7	19-Aug		899,500	55,200	38,700	29,900	1,023,300	59,300	2,400	1,085,000
8	19-Sep		851,700	54,200	35,700	28,000	969,600	56,400	2,000	1,028,000
9	19-Oct		784,600	46,900	31,900	25,500	888,900	52,100	2,000	943,000
10	19-Nov		826,600	45,200	26,100	26,400	924,300	47,100	1,600	973,000
11	19-Dec		759,500	43,900	24,400	25,900	853,700	45,800	1,500	901,000
12	20-Jan		799,900	48,400	25,500	24,600	898,400	47,000	1,600	947,000
13	12 Month Total:		<u>9,777,600</u>	<u>571,800</u>	<u>354,200</u>	<u>317,000</u>	<u>11,020,600</u>	<u>605,200</u>	<u>22,200</u>	<u>11,648,000</u>
14	12 Month Average:		<u>814,800</u>	<u>47,650</u>	<u>29,517</u>	<u>26,417</u>	<u>918,383</u>	<u>50,433</u>	<u>1,850</u>	<u>970,667</u>
15	Total Company 12 Month Average Percentage:		83.94%	4.91%	3.04%	2.72%	94.61%	5.20%	0.19%	100.00%
16	Total Retail 12 Month Average Percentage:		88.72%	5.19%	3.21%	2.88%	100.00%	0.00%	0.00%	100.00%