



The Empire District Electric Company
Missouri Jurisdiction
Docket No. ER-2019-0374
RB ADJ 2 Common Property Non-Electric Adjustment

Line No.	General Plant (a)	Total Company				Missouri Allocator		Missouri Jurisdiction			
		Sum of Book Cost (b)	Sum of Allocated Reserve (c)	Sum of Net Book Value (d) = (b) - (c)	Mass Rate (e)	Non-Electric Plant in Service Adjustment (f) = (b) x (e)	Non-Electric Accumulated Depreciation Adjustment (g) = (c) x (e)	General Plant (h)	Accumulated Depreciation (i)	Non-Electric Plant in Service Adjustment (j) = (f) x (h)	Non-Electric Accumulated Depreciation Adjustment (k) = (g) x (i)
1	389 - Land and Land Rights	\$ 835,440	\$ -	\$ 835,440	14.49%	\$ 121,044	\$ -	85.28%	85.28%	\$ 103,232	\$ -
2	390 - Structures and Improvements	14,263,951	7,000,447	7,263,504	14.49%	2,066,653	1,014,270	85.28%	85.28%	1,762,533	865,014
3	391.1 - Office Furniture & Equip.	5,332,559	2,460,502	2,872,057	14.49%	772,615	356,493	85.28%	85.28%	658,920	304,033
4	391.3 - Computer	14,931,017	11,139,064	3,791,952	14.49%	2,163,302	1,613,899	85.28%	85.28%	1,844,959	1,376,404
5	397 - Communication Equip.	4,006,429	2,283,767	1,722,663	14.49%	580,477	330,887	85.28%	85.28%	495,057	282,195
6	398 - Misc. Equip.	142,601	99,770	42,831	14.49%	20,661	14,455	85.28%	85.28%	17,621	12,328
7	Total	<u>\$ 39,511,998</u>	<u>\$ 22,983,551</u>	<u>\$ 16,528,447</u>		<u>\$ 5,724,752</u>	<u>\$ 3,330,005</u>			<u>\$ 4,882,321</u>	<u>\$ 2,839,974</u>

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Modified Massachusetts Formula Calculation
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	Electric	Water	Nonutility / Non Operating	Electric	EDG	Fibercom	MO Water	MO Midstates Gas	Total	Mass Rate
Net PP&E (as of 1/31/20) (Does Not Include CWIP)	2,102,238,838 88.47%	8,825,328 0.37%	23,438,102 0.99%	2,134,502,268 89.83%	72,718,613 3.06%	23,494,488 0.99%	7,876,256 0.33%	137,524,350 5.79%	2,376,115,974 100%	
Profit Margin (12 MOE 01/31/2020)	428,354,229 86.67%	1,989,061 0.40%	- 0.00%	430,343,290 87.08%	22,562,225 4.57%	7,015,447 1.42%	2,372,360 0.48%	31,922,313 6.46%	494,215,636 100%	
Payroll (12 MOE 01/31/2020) (Schedule II)	69,833,949 81.39%	456,410 0.53%	119,020 0.14%	70,409,379 82.06%	5,135,058 5.98%	1,002,239 1.17%	297,249 0.35%	8,961,107 10.44%	85,805,032 100%	
SUM of Percentages	256.53%	1.31%	1.13%	258.96%	13.61%	3.58%	1.16%	22.69%	300%	
Average	85.51%	0.44%	0.38%	86.32%	4.54%	1.19%	0.39%	7.56%	100%	
Sum of Factors	2,600,427,016 87.97%	11,270,798 0.38%	23,557,121 0.80%	2,635,254,936 89.15%	100,415,897 3.40%	31,512,174 1.07%	10,545,865 0.36%	178,407,769 6.04%	2,956,136,642 100.00%	
Common Plant Allocation	14,133,700	71,943	61,988	14,267,630	749,853	197,037	63,796	1,250,131	16,528,447	14.49%

Row Labels	Sum of Book Cost	Sum of Allocated Reserve
389 - Land and Land Rights	835,440.06	-
390 - Structures and Improvements	14,263,951.49	7,000,447.21
391.1 - Office Furniture & Equip.	5,332,559.30	2,460,502.09
391.3 - Computer	14,931,016.84	11,139,064.43
397 - Communication Equip.	4,006,429.30	2,283,766.57
398 - Misc. Equip.	142,601.02	99,770.37
Grand Total	39,511,998.01	22,983,550.67