

20200622141146 Filed Date: 06/22/2020 Greg Thintan Corporation Commission

Senior Manager, Rates and Regulatory

Affairs

Phone: 417-625-4260

Email: Greg.Tillman@libertyutilities.com

June 22, 2020

Secretary Retz Kansas Corporation Commission 1500 S.W. Arrowhead Road Topeka, KS 66604-4027 20-EPDE-526-TAR

Re: Liberty Utilities - The Empire District Electric Company Transmission Delivery Charge, 2020 Annual True Up

Dear Ms. Retz:

The Commission's July 30, 2019 Order in Docket No. 19-EPDE-223-RTS approved The Empire District Electric Company's ("Empire") Transmission Delivery Charge ("TDC") Rider. The order instructed Liberty-Empire to file an annual true-up each calendar year.

This letter transmits the required true-up, including previously unrecovered/over-received Transmission Expenses charged to Liberty-Empire. Liberty-Empire has calculated the 2020 surcharge to be charged to Liberty-Empire's customers, as specified under the TDC Rider and under the Order approving the Stipulation and Agreement in Docket No. 19-EPDE-223-RTS.

Attachment 1 is a spreadsheet showing the calculation of the new TDC Rider Tariff. Attachment 2 is an itemized listing of transmission cost and revenues. Two flash drive's containing the supporting documents will be sent to the Utilities Division by overnight courier. Also enclosed is the TDC Rider Tariff, Liberty-Empire would appreciate it if you would provide us with a filed stamp copy of the tariff upon approval of the Commission.

Sincerely,

Greg Tillman Senior Manager

Gregory W. Litt

Rates and Regulatory Affairs

Enclosures

cc: James G. Flaherty

	RATION COMMISSION OF KANS	SAS			Index N	0	4
	STRICT ELECTRIC COMPANY		SCHEDUI	LE _		TDC	
(Nan	ne of Issuing Utility)	Replacing Sched	ule		Sh	eet	15
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	TRANS	MISSION DELIVERY CHARGE RIDER TDC					
			Sheet _	1	of	6	_ Sheets
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	ne Southwest Power Pool, Inc. pany's retail customers:	(SPP) for service and the Mi	dcontine	nt Inde	epende	ent Sys	tem Operato
SPP							
SPP	Schedule 1A – Tariff Administr	ration					
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Other

 Other transmission-related charges recorded in FERC Account 565 (Transmission of Electricity by Others), fees charged to the Company by the North American Electric Reliability Council (NERC), and other transmission revenue requirements not otherwise reflected in and recoverable through base rates or other Commission authorized rider mechanisms shall be included.

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	Month	Day	Year	
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THE STATE CORPORATION COMMISSION OF KANSAS		Index No. 4				
THE EMPIRE DISTRICT ELECTRIC COMPANY	SCHEDULE	TDC				
(Name of Issuing Utility) ALL TERRITORY	Replacing Schedule	Sheet15				
(Territory to which schedule is applicable)	which was filed					
	ON DELIVERY CHARGE RIDER TDC Sheet 2	of6 Sheets				
The costs to be recovered under Schedule 9 (Network Integration Transmission Service) shall exclude the revenue requirement for all Company-owned transmission facilities classified by SPP as Base Plan Upgrades. Company shall provide periodic reports to the Commission of its collections, including a calculation of the total collected under this rate schedule.						
Method of Billing The ATRR shall be collected by applying a TDC cost recovery, to each applicable customer's bill.						

of the following billing methods:

- 1. A dollar per kilowatt (KW) charge determined by dividing a portion of the cost of transmission service allocated to a rate schedule by the annual applicable KW sales for that rate schedule; and/or
- 2. A dollar per kilowatt hour (KWh) charge determined by dividing a portion of the cost of transmission service allocated to a rate schedule by the annual applicable KWh sales for that rate schedule.

The TDC Unit Charges included on the following sheets are designed to recover transmission-related charges incurred for the delivery of generation or as a result of serving native load from Kansas retail customers.

Transmission Delivery Charge Calculation:

The Company shall file to update its TDC Rates annually. The Company may file for a change in the TDR Rates more frequently than once per year, but only if the Company receives concurrence from the Commission Staff that such filing is appropriate. All proposed TDC Rates shall be filed with the Commission no later than 30 business days before the effective date of the proposed charges. The TDC Rates will be established immediately following case 19-EPDE-223-RTS but will be updated annually immediately following the filing and implementation of The Company's Transmission Formula Rate (TFR) filing.

ATRRFiling + SPP + MISO + Other + TUn-1 **TDC**Filing ATRRActual + SPP + MISO + Other + TUn-1 **TDC**Actual TU_n TDC_{Actual} - TDC_{Rev}

Transmission Delivery Charge Calculation (continued): Where:

The 12-month period beginning the month following the publication of TDC Year Empire's TFR rate update in the SPP Revenue Requirements and Rates file (RRR) immediately following the implementation of The Company's The TDC-related costs authorized by the Commission to be included in **TDC**Filing the development of the TDC Rates to be charged to Kanas Retail sales. The TDC-related costs, as allocated to Kansas Retail sales, authorized to **TDC**Actual be recovered during the TDC year including the True-Up calculated for the prior TDC Year.

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	Month	Day	Year
Ry /s/ Sha	ri Richard Director	Rates and	Regulatory Affairs

Signature of Officer Title

THE STATE CORPORATIO	N COMMISSION OF KA	ANSAS		Index No.	4
	T ELECTRIC COMPAN	<u>Y</u>	SCHEDULE	<u> </u>	;
,	ssuing Utility) RRITORY	Replaci	ng Schedule	Sheet _	15
	chedule is applicable)	which	was filed		
	TR/	ANSMISSION DELIVERY RIDER TDC	CHARGE		
			Sheet	3 of <u>6</u>	Sheets
TDC _{Rev}	=	Actual TDC Revenue TDC Year. These TD throughout the TDC Year more times during the TDC Rates in effect a Kansas Retail KWh sthe effective period or	C revenues will be Year. Such TDC Rate TDC Year, with ap at any point during the cales or KW billing controls.	based in the TD0 ates may be char oproval by the Cohe TDC Year will demands, as app	C Rates in effectinged one or
TUn	=	True-Up calculation to related costs authorizactual TDC Revenue True-Up will be applied	o reflect the differer red to be recovered s for Kansas Retail	nce between the during the TDC sales during the	Year and the TDC Year. This
TU _{n-1} Fransmission Delivery C	= Charge Calculation (True-Up amount to re costs authorized to be actual TDC Revenue Year. The difference component of the TD The TUn-1 componer TDC Year shall be ed in the TDC Rate calcuror negative.	eflect the difference of recovered during some some some some for the Kansas Refer the prior TDC YC Rate for the current in the initial TDC qual to zero (\$0).	between the actified the prior TDC Yestail sales during Year shall be includent TDC Year. Rate calculation the True-Up comp	ual TDC related ear and the the prior TDC uded as a for the initial conent included
And:	,	•			
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$ATRR_{Actual}$	=	For the Schedule 9 a of the LRS to Kansas month Coincident Perfor the Schedule 11 of the LRS to Kansas Demand allocator for The amount allocated Regional Schedule 9 to the Empire zone (ETDC Year).	Retail sales shall bak (12-CP) Demandamounts, the allocal Retail sales shall be the TDC year. It to Kansas Retail cand Schedule 11 N	pe based on a product allocator for the ation of the Native pe based on a procustomers for the letwork Service A	ojected 12- e TDC year. e System portion ojected 12-CP e Zonal and ATRR applicable

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By /s/ Sheri Richard, Director, Rates and Regulatory Affairs						

HE EMPIRE DISTRICT ELECTRIC COMPAN	1Y		SCHEDULI	■	TDC	
(Name of Issuing Utility)		Replacing S	chedule	s	heet	15
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-		e prior TDC _{Year} .			anioun	ito incurrec
	-		Tariff Admin		ervice	
		Schedule 1 -	Scheduling, S	ystem Cor	ntrol & D	ispatch Se
		Schedule 9 -	Network Integr	ation Tran	smissio	n Service
		(Excluding ch	arges related	o Empire	owned f	acilities)
	•	Schedule 10	- Wholesale S	ervice		
		Schedule 11	– Base Plan Fi	unding (Ex	cluding	charges
		related to Em	pire owned fac	cilities)		_
		Schedule 12	- FERC Asses	sment Ch	arge	
		Other transm	ission charges	from SPP	that are	e specifica
		identifiable as	assignable to	Empire's	Native S	System Loa
MISO =	Amount a	allocated to Kans	as Retail sales	for the ac	tual am	ounts incu
		e prior TDC _{Year} . (
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	•	Schedule 2 -	Reactive Supp	oly and Vo	Itage Co	ontrol
	•	Schedule 7 -	Long-Term Fi	rm and Sh	ort-Tern	n Firm Poi
		To-Point				
	•	Schedule 10	- FERC Annua	I Charges	Recove	ery
	•	Schedule 11	 Wholesale D 	istribution	Service	!
	•	Schedule 26	 Network Upg 	rade Char	ge Fron	n Transmi
		Expansion Pl	an			
	•	Schedule 45	 Cost Recove 	ry of NER	C Recoi	mmendatio
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		identifiable as	assignable to	Empire's	Native S	System Loa

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By /s/ She	ri Richard, Director	, Rates and	Regulatory Affairs

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(Name of Issuing Utility)		
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(Territory to which sche		which was filed
	TR	ANSMISSION DELIVERY CHARGE
		RIDER TDC
		Sheet <u>5</u> of <u>6</u> Sheet
OTHER	=	Amount allocated to Kansas Retail sales for non-SPP and non-M
		transmission charges that are identifiable as costs incurred for the
		purpose of serving Empire's Native System Load:
Calculation of TDC	Rates:	
The Company shall	calculate a separa	te TDC Rate for each applicable Kansas Retail Customer Class as
described below:	oaloulato a copala	To the to the same approaches the same and the same actions and the same actions are same actions.
TDC _{KW-Rate(Class)}	=	TDC _{Filing} x DA _{Class} / KW _{Class}
,	or	· ·
TDC _{KWh-Rate(Class)} Where:	=	TDCFiling x DAClass / KWhClass
TDCkw-Rate(Class)	=	The TDC Rate applicable to General Power Service and Transmis Power Service and any other rate classes with a billing demand component.
TDC _{KWh-Rate} (Class)	=	The TDC Rate applicable to all Residential Services, Commercial Service, Small Heating Service, Total Electric Building Service, Li rate classes, and any remaining rate classes with only a KWh
		consumption component.
And:		consumption component.
And: TDC _{Filing}	=	Described in Sheet 3 under Transmission Delivery Charge Calcul
	= =	Described in Sheet 3 under Transmission Delivery Charge Calcul The demand allocator for the applicable Kansas Retail customer of This demand allocator shall be based on the 12-CP allocator utilize the Company for its Class Cost of Service Study in its most recent
TDCFiling		Described in Sheet 3 under Transmission Delivery Charge Calcul The demand allocator for the applicable Kansas Retail customer This demand allocator shall be based on the 12-CP allocator utilize

The class demand allocators (DA_{Class}), class normalized Billing Demands (KW_{Class}), and class normalized Energy (KWh_{Class}) shall remain unchanged, until the next general rate class in which class demand allocators and class normalized Billing Demands and Energy are reset or, at a minimum, once every five years, to limit cost shifting among retail classes.

Method of Billing

The TDC-related revenue requirements shall be collected by applying the TDC Rate, developed for each rate schedule permitting such cost recovery, to each applicable customer's bill. The TDC Rate shall be implemented using the applicable dollars per kilowatt-hour (KWh) charge or dollars per kilowatt (KW) charge.

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By /s/ She	ri Richard, Director,	Rates and	Regulatory Affairs

neri Richard, Director, Rates and Regulatory Affairs

THE STATE CORPORATION COMMISSION OF KANSAS	index No. 4
THE EMPIRE DISTRICT ELECTRIC COMPANY (Name of Issuing Utility)	SCHEDULE TDC
ALL TERRITORY	Replacing Schedule TDC Sheet15
(Territory to which schedule is applicable)	which was filed July 30, 2019
	N DELIVERY CHARGE
KII	DER TDC Sheet <u>6</u> of <u>6</u> Sheets

TDC Rates Effective

The TDC Rates in the following table shall be applied to a customer's bill of each rate schedule as indicated. The amount determined by applying the TDC Rate shall become part of the total bill for electric service furnished and will be itemized separately on the customer's bill.

Rate Schedule	\$ per KWh	\$ per KW
Residential Service - RG	0.01689	
Residential Service - RGW	0.01696	
Residential Service - RH	0.01653	
Commercial Service - CB	0.01362	
Small Heating - SH	0.01549	
Total Electric Building - TEB	0.01311	
Lighting Service - SPL	0.00311	
Lighting Service - PL	0.00251	
Lighting Service - LS	0.00087	
General Power Service - GP		3.07790
Transmission Service - PT		4.20314

Definitions and Conditions

The Company for the purposes of this rate schedule or rider is defined as The Empire District Electric Company.

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By <u>/s/ Sheri Richard, Director, Rates and Regulatory Affairs</u>
Signature of Officer Title

THE STATE CORP	ORATION COMMISSION OF KANSAS			I	ndex N	0	4
	DISTRICT ELECTRIC COMPANY		SCHEDUI	LE _		TDC	
(N	ame of Issuing Utility)	Replacing Sch	nedule		She	eet	15
	ALL TERRITORY						10
(Territory to which schedule is applicable)		which was fil	led				
	TRANSMISS	SION DELIVERY CHAR	GE				
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Schedule 45 – Cost Recovery of NERC Recommendation or Essential Action

Other

 Other transmission-related charges recorded in FERC Account 565 (Transmission of Electricity by Others), fees charged to the Company by the North American Electric Reliability Council (NERC), and other transmission revenue requirements not otherwise reflected in and recoverable through base rates or other Commission authorized rider mechanisms shall be included.

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 $\begin{array}{lll} TDC_{Filing} & = & ATRR_{Filing} + SPP + MISO + Other + TU_{n-1} \\ TDC_{Actual} & = & ATRR_{Actual} + SPP + MISO + Other + TU_{n-1} \\ TU_n & = & TDC_{Actual} - TDC_{Rev} \end{array}$

Transmission Delivery Charge Calculation (continued): Where:

TDC Year = The 12-month period beginning the month following the publication of Empire's TFR rate update in the SPP Revenue Requirements and Rates file (RRR) immediately following the implementation of The Company's TFR.

TDCFiling = The TDC-related costs authorized by the Commission to be included in the development of the TDC Rates to be charged to Kanas Retail sales.

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_	Month	Day	Year	
Effective_	August	1	2019	
	Month	Day	Year	

By <u>/s/ Sheri Richard, Director, Rates and Regulatory Affairs</u>
Signature of Officer Title

THE STATE CORPORATION	ON COMMISSION OF KA	ANSAS		Index No.	4
	CT ELECTRIC COMPAN	Υ	SCHEDULE	TDC	
·	ssuing Utility)	Replaci	ng Schedule	Sheet	15
(Territory to which s	which	was filed			
	TRA	ANSMISSION DELIVERY (
			Sheet <u>3</u>	of <u>6</u>	Sheets
TDC _{Rev}	=	Actual TDC Revenues TDC Year. These TDC throughout the TDC Year times during the TDC Rates in effect a Kansas Retail KWh state effective period of	C revenues will be b 'ear. Such TDC Rate TDC Year, with apput t any point during the ales or KW billing de	ased in the TDC es may be chan proval by the Cor e TDC Year will emands, as appli	Rates in effect ged one or mmission. The be applied to
TUn	=	True-Up calculation to related costs authoriz actual TDC Revenues True-Up will be applie	o reflect the difference ed to be recovered c s for Kansas Retail s	ce between the a during the TDC \ ales during the	rear and the rear. This
TU _{n-1}	=	True-Up amount to re costs authorized to be actual TDC Revenues Year. The difference component of the TDC The TUn-1 componer TDC Year shall be eq in the TDC Rate calcuor negative.	flect the difference be recovered during the for the Kansas Ret for the prior TDC Year Rate for the current in the initial TDC Fuel to zero (\$0).	petween the acture prior TDC Year ail sales during the prior shall be inclured TDC Year. Rate calculation for True-Up comp	al TDC related ar and the the prior TDC ded as a for the initial onent included
Transmission Delivery (And:	Charge Calculation (continued):			
ATRRFiling	=	The amount allocated Schedule 9 and Sche Revenue Requirement the Southwest Power of the filing of the TDC The allocation to Kans Native System portion Company's Native Sysales, Oklahoma Retarequirements wholesa For the Schedule 9 ar of the LRS to Kansas month Coincident Peafor the Schedule 11 a of the LRS to Kansas	dule 11 Network Ser It (ATRR) applicable Pool Inc. (SPP) RRI C Rate). sas retail sales shall In of the Empire Zone Istem includes Kansa Istem includes Shall be Istem includes Istem includes Istem Istem includes Istem includes Istem includes Istem Istem includes Istem includes	rvice Annual Tra to the Empire zo R currently effect first reflect the Co Load Ratio Sha as Retail sales, N Retail sales, and on of the Native So allocator for the lon of the Native	nsmission one (based on tive at the time Company's are (LRS). The Missouri Retail any full- System portion jected 12- TDC year. System portion
ATRR _{Actual}	=	Demand allocator for The amount allocated Regional Schedule 9 to the Empire zone (b TDC Year).	to Kansas Retail cu and Schedule 11 Ne	twork Service A	TRR applicable

Issued	July	30	2019			
_	Month	Day	Year			
Effective_	August	1	2019			
	Month	Day	Year			
By /s/ Sheri Richard, Director, Rates and Regulatory Affairs						

By /s/ Sheri Richard, Director, Rates and Regulatory Affairs
Signature of Officer Title

HE EMPIRE DISTRICT ELECTRIC COMPAN	<u>1Y</u>		SCHEDULE		TDC	
(Name of Issuing Utility)		Replacing So	chedule	She	eet	15
ALL TERRITORY (Territory to which schedule is applicable)		which was				
TR		N DELIVERY CHA DER TDC	RGE			
			Sheet	<u>4</u> of _	6	_ Sheets
	The alloc	ation to Kansas i	ratail calac cha	ll first reflec	et the C	ompany's
		stem portion of t			i iile C	onipany s
		chedule 9 amoui			ative S	ystem por
		S to Kansas Reta				
		allocator for the				
		chedule 11 amo				
		S to Kansas Ret		e based on	the ac	itual 12-Ci
SPP =		allocator for the allocated to Kans		for actual s	mount	e incurred
SPP =		e prior TDC _{Year} .			arriourit	.s incurred
	_		– Tariff Admini		vice	
		Schedule 1 -	Scheduling, Sy	vstem Cont	rol & Di	ispatch Se
			Network Integr			•
			arges related t			
	-	,	- Wholesale S	•		,
		Schedule 11 -	– Base Plan Fu	ınding (Exc	luding o	charges
			pire owned fac	• .	Ū	Ü
			– FERC Asses	,	rge	
			ission charges		•	specifica
			assignable to			•
MISO =	Amount a	allocated to Kans	as Retail sales	for the actu	ıal amo	ounts incu
·····ee		e prior TDC _{Year} . C			aar arric	Jane Inoa
	•		Scheduling, Sy		rol and	Dispatch
		Service				-
		Schedule 2 -	Reactive Supp	oly and Volta	age Co	ntrol
	-	Schedule 7 -	Long-Term Fir	m and Sho	rt-Term	Firm Poi
		To-Point				
		Schedule 10	FERC Annua	Charges R	Recover	ry
		Schedule 11 -	- Wholesale D	istribution S	Service	
		Schedule 26 -	 Network Upg 	rade Charg	e From	Transmi
		Expansion Pla	an			
	•	Schedule 45 -	 Cost Recove 	ry of NERC	Recon	nmendatio
		Essential Acti	on			
	•	Other transm	ission charges	from SPP t	hat are	specifica
		identifiable as	assignable to	Empire's N	ative S	ystem Loa

Issued _	July	30	2019			
	Month	Day	Year			
Effective_	August	1	2019			
	Month	Day	Year			
By /s/ Sheri Richard, Director, Rates and Regulatory Affairs						

HE EMPIRE DISTRICT E	ELECTRIC COMPAN	NY SCHEDULE TDC
(Name of Issu		
ALL TEDD	ITODY	Replacing Schedule Sheet15
ALL TERRITORY (Territory to which schedule is applicable)		which was filed
·	TD	ANSMISSION DELIVERY CHARGE
	IK	RIDER TDC
		Sheet <u>5</u> of <u>6</u> She
OTHER	=	Amount allocated to Kansas Retail sales for non-SPP and non-M
OTTIER		transmission charges that are identifiable as costs incurred for the
		purpose of serving Empire's Native System Load:
Calculation of TDC	· Ratos:	
		ata TDC Pata for anah annlinghla Kanaga Patail Customer Class as
described below:	calculate a Separa	ate TDC Rate for each applicable Kansas Retail Customer Class as
TDC _{KW-Rate(Class)}	=	TDC _{Filing} x DA _{Class} / KW _{Class}
(or	•
TDC _{KWh-Rate(Class)} Where:	=	TDC _{Filing} x DA _{Class} / KWh _{Class}
TDC _{KW-Rate} (Class)	=	The TDC Rate applicable to General Power Service and Transm Power Service and any other rate classes with a billing demand component.
TDC _{KWh-Rate} (Class)	=	The TDC Rate applicable to all Residential Services, Commercia Service, Small Heating Service, Total Electric Building Service, L rate classes, and any remaining rate classes with only a KWh consumption component.
And:		
TDCFiling	=	Described in Sheet 3 under Transmission Delivery Charge Calcu
DA _{Class}	=	The demand allocator for the applicable Kansas Retail customer This demand allocator shall be based on the 12-CP allocator utili the Company for its Class Cost of Service Study in its most receive Kansas retail rate case.
KW _{Class}	=	Class normalized Billing Demands (KW) utilized by the Company Rate Design Study in its most recent Kansas retail rate case.
KWh _{Class}	=	Class normalized Energy (KWh) utilized by the Company for its F Design Study in its most recent Kansas retail rate case.

normalized Billing Demands and Energy are reset or, at a minimum, once every five years, to limit cost shifting among retail classes.

Method of Billing

The TDC-related revenue requirements shall be collected by applying the TDC Rate, developed for each rate schedule permitting such cost recovery, to each applicable customer's bill. The TDC Rate shall be implemented using the applicable dollars per kilowatt-hour (KWh) charge or dollars per kilowatt (KW) charge.

Issued	July	30	2019
_	Month	Day	Year
Effective_	August	1	2019
	Month	Day	Year
By /s/ She	ri Richard Director	Rates and	Regulatory Affairs

THE STATE CORPORATION COMMISSION OF KANSAS	index No. 4
THE EMPIRE DISTRICT ELECTRIC COMPANY (Name of Issuing Utility)	SCHEDULE TDC
ALL TERRITORY	Replacing Schedule TDC Sheet15
(Territory to which schedule is applicable)	which was filed July 30, 2019
	N DELIVERY CHARGE
KII	DER TDC Sheet <u>6</u> of <u>6</u> Sheets

TDC Rates Effective

The TDC Rates in the following table shall be applied to a customer's bill of each rate schedule as indicated. The amount determined by applying the TDC Rate shall become part of the total bill for electric service furnished and will be itemized separately on the customer's bill.

Rate Schedule	\$ per KWh	\$ per KW
Residential Service - RG	0.013330.01689	
Residential Service - RGW	0.01339 <u>0.01696</u>	
Residential Service - RH	0.013040.01653	
Commercial Service - CB	0.010740.01362	
Small Heating - SH	0.012220.01549	
Total Electric Building - TEB	0.01034 <u>0.01311</u>	
Lighting Service - SPL	0.00245 <u>0.00311</u>	
Lighting Service - PL	0.00198 <u>0.00251</u>	
Lighting Service - LS	0.000690.00087	
General Power Service - GP		2.42904 <u>3.07790</u>
Transmission Service - PT		3.31708 <u>4.20314</u>

Definitions and Conditions

The Company for the purposes of this rate schedule or rider is defined as The Empire District Electric Company.

Issued _	July	30	2019 June	22	2020	
	Month	Day	Year			
Effective	August	1	2019 2020			
	Month	Day	Year			
By /s/ She	ri Richard, Director,	Rates and	Regulatory Affai	rs		

The Empire District Electric Company
Transmission Delivery Charge Annual True up
'Docket No. 20-EPDE-XXX-TAR
Attachment 2
WP-2 TDC Summary & True Up
Page 1 of 1

Year Ended December 31, 2019

Line No.	Description	Reference	Balance
1	Balance per Order to be Recovered - 2019	Order 19-EPDE-223-RTS	\$ 2,449,381
2	Less Actual TDC revenue collected - 2020	May 2020 TME Rate Revenue Summary Report	(1,844,815)
3	Expected TDC Revenue June-July-2020	WN Billing Determinants	(395,409)
4	True Up of Expected June-July TDC Revenues	WN Billing Determinants	<u> </u>
5	(Over) \ Under Collected - 2019		\$ 209,156
6	Annual Total TDC Revenue Requirement:	WP-3 TDC Revenue Requirement	\$ 2,894,509
7	True-Up of Prior TDC Rider recoveries	Line 4	209,156
8	Balance to be recovered through the TDC Rider	Line 5 + Line 6	\$ 3,103,665

The Empire District Electric Company
Transmission Delivery Charge Annual True up
'Docket No. 20-EPDE-XXX-TAR
Attachment 2
WP-1 TDC Rate Design
Page 1 of 1

Year Ended December 31, 2019

Line No.	Rate Schedule (b)	Allocation (c)	Billing Deteminants (d)	\$ per KWh	\$ per KW	Proposed TDC Revenue (g)
(α)	(5)	(0)	(α)	(0)	(1)	(6)
1	Residential Service -RG	33.53%	61,599,520	\$ 0.01689		1,040,566.67
2	Residential Service -RGW	5.74%	10,499,069	0.01696		178,102.55
3	Residential Service -RH	18.14%	34,061,661	0.01653		562,900.88
4	Commercial Service - CB	8.07%	18,403,836	0.01362		250,570.65
5	Small Heating - SH	1.38%	2,771,425	0.01549		42,928.33
6	Total Electric Building -TEB	3.98%	9,426,912	0.01311		123,563.17
7	Lighting Service - SPL	0.16%	1,554,951	0.00311		4,834.23
8	Lighting Service - PL	0.12%	1,462,318	0.00251		3,667.09
9	Lighting Service - LS	0.0043%	154,007	0.00087		134.02
10	General Power Service - GP	13.74%	138,581		\$ 3.07790	426,537.80
11	Tranmission Service - PT	15.14%	111,788		\$ 4.20314	469,859.69
12	Amount to be Recovered	100.00%				3,103,665

3,103,665

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The Empire District Electric Company
A Liberty Utilities Company
Docket No. 20-EPDE-XXX-TAR
Revised TDC Rider Revenue Requirement

		Year Ended December	31, 2019					
Line No.	Description	Reference		Ending Balance ember 31, 2018	Pro Forma Adjustments		Kansas Adjusted Ending Balance	
	(a)	(b)		(c)		(d)	(e) = (c) + (d)
1	Rate Base	TDC Rate Base	\$	13,017,763	\$	-	\$	13,017,763
2	Revenues	TDC Operating Income		48,620		-		48,620
3	Expenses	TDC Operating Income		2,000,984		-		2,000,984
4	Net Operating (Loss) Before Taxes	Line 2 - Line 3		(1,952,364)		-		(1,952,364)
5	Income tax	TFR Calculation		197,846		-		197,846
6	Net Operating Income (Loss) After Taxes	Line 4 - Line 5		(2,150,210)		-		(2,150,210)
7	Current Rate of Return	(Line 6 / Line 1)		-16.52%				-16.52%
8	Rate of Return Requested	TDC Rate of Return		7.51%				7.51%
9	Required Net Operating Income	(Line 8 x Line 1)		977,169		-		977,169
10	Gross Revenue Requirement	(Line 9 - Line 6)		3,127,379		-		3,127,379
11	Revenue Requirement Collected by SPP under SPP OATT for Regional Upgrades	TDC Operating Income		232,870				232,870
12	Annual Total TDC Revenue Requirement:	Line 10 - Line 11	\$	2,894,509	\$	-	\$	2,894,509

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 20-EPDE-XXX-TAR
Revised TDC Rate Base

		Year Ended December 31, 20	19		
Line No.	Description (a)	Reference (b)	Kansas Ending Balance	Pro Forma Adjustments	Kansas Adjusted Ending Balance (e) = (c) + (d)
1	Electric Plant in Service	TFR Calculation	\$ 20,485,634	, ,	\$ 20,485,634
2	Less: Accumulated Depreciation	TFR Calculation	(5,118,538)		(5,118,538)
3	Net Plant in Service	Line 1 + Line 2	15,367,097	-	15,367,097
4	Accumulated Deferred Income Taxes	TFR Calculation	(1,896,139)		(1,896,139)
5	Regulatory Assets and Liabilities	TFR Calculation	(691,585)		(691,585)
6	Prepaid Expenses	TFR Calculation	57,601		57,601
7	Material & Supplies	TFR Calculation	167,240		167,240
8	Allowance for Cash Working Capital	TFR Calculation	13,549		13,549
9	Total Rate Base	Sum Line 3 through Line 8	\$ 13,017,763	\$ -	13,017,763

		Year Ended December 31, 201	.9		
Line No.	Description	Reference	Kansas Ending Balance	Pro Forma Adjustments	Kansas Adjusted Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	Revenue Credits	TDC Rev Credits & Other	\$ 48,620	\$ -	\$ 48,620
2	Electric Utility Operating Expenses:				
3	Transmission	Transmission Expense Details	1,226,360	-	1,226,360
4	Other Expenses	Other Expenses	12,826	-	12,826
5	Administrative & General Expenses	Other Expenses	162,847	-	162,847
6	Depreciation & Amortization Expense	Other Expenses	431,297	-	431,297
7	Taxes Other than Income Taxes	Other Expenses	179,332	-	179,332
8	Adjustments	TDC Rev Credits & Other	(11,678)	-	(11,678)
9	Total Electric Utility Operating Expense		2,000,984	-	2,000,984
10	Total Rev. Rqmt. Collected by SPP under SPP OATT for Regional Upgrades	TFR Calculation	\$ 232,870	\$ -	\$ 232,870

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 20-EPDE-XXX-TAR
Revised TDC Rate of Return

		Year Ended	December 31, 2019		
Line No.	Description	Reference	Percentage	Cost Rate	Rate of Return
	(a)	(b)	(c)	(d)	(e) = (c) *(d)
1	Long Term Debt	TFR Calculation	49.65%	4.98%	2.47%
2	Common Equity	TFR Calculation	50.35%	10.00%	5.03%
3	Total		100.00%		7.51%

\$

36,942

Year Ended December 31, 2019 Transmission / Kansas Kansas Retail Line **Total Company** Distribution Amount Allocated to Description Reference Retail Adjusted **GL Account** No. TFR/TDC **Ending Balance Revenue Allocator** Allocator Balance Factor (a) (b) (c) (d) (e) (f) = (d) * (e)(g) (h) = (f) * (g)Rent from Elec Property-Ark \$ 27,398 \$ 1 454010 4ST12-19 WP Revenue 31.26% 8,565 4.86% \$ 417 2 454020 Rent from Elec Property-Ks 33,601 10,504 4.86% 511 4ST12-19 WP Revenue 31.26% 3 454030 Rent from Elec Property-Mo 4ST12-19 WP Revenue 1,038,452 31.26% 324,626 4.86% 15,792 4 Rent from Elec Property-Okla 22,979 454040 4ST12-19 WP Revenue 31.26% 7,183 4.86% 349 5 Ot EI RvOffSys LTFSTF PTP Trns 521,558 521,558 457137 4ST12-19 WP Revenue 100% 4.86% 25,372 6 457138 Ot El RvOffSys NnFrm PTP Trns 4ST12-19 WP Revenue 126,996 100% 126,996 4.86% 6,178 7 457151 Oth El Rev-Off-Sys Transm 4ST12-19 WP Revenue 100% 4.86% Other Revenues Associated with Loads 8 Outside of Empire's Zone 100% 4.86% (240,350) 9 Refunds and Surcharges TFR Calculation (240,350) 100.00% 4.86% (11,678)

\$

1,530,633

\$

759,082

Total

10

						Vear Ender	d December 31, 2019						
						rear Ender	u December 31, 2013						
						Total Company					Kansas		
Line No.	FERC	GL Account	Description	Reference	Ending Balance	Excluded From Schedule 11 TFR Formula	Schedule 11 Expenses Recovered Through FERC TFR Formula	Kansas Retail Allocator	Kansas Allocation	Reclass	Reclassed Balance	Additional Schedule Expenses to Be Recovered	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)	(1)	(m) = (k) + (l)
TRANSN	IISSION EXF	PENSES											
1	560	560011	Conv & Seminar-Transm Op	TB 12-19 *	75,246	-	\$ 75,246	4.86%	(1) \$ 3,661	\$ -	\$ 3,661	-	\$ 3,661
2	560	560025	Safety Expenses-Line Eng		454	-	454	4.86%	(1) 22		22	-	22
3	560	560046	Computer Software-Engineer		56,512	-	56,512	4.86%	(1) 2,749		2,749	-	2,749
4	560	560449	Transm Operation Super & Engr		60	-	60	4.86%	(1) 3		3	-	3
5	560	560628	T & D Eng-Oper Supervision		55,358	-	55,358	4.86%	(1) 2,693		2,693	-	2,693
6	560	560629	Transmission System Planning		210,184	-	210,184	4.86%	(1) 10,225		10,225	-	10,225
7	561	561012	Load Dispatching Training		-	-	-	4.86%	(1) -		-	-	-
8	561	561404	Transm System Operations		528,513	(528,513)	-	4.86%	(1) -		-	25,711	25,711
9	561	561450	Transm Oper-Load Dispatching		2,304	(2,304)	-	4.86%	(1) -		-	112	112
10	561	561505	Power Line Carrier Expenses		12,439	-	12,439	4.86%	(1) 605		605	-	605
11	562	562010	Transm Substation Operations		126,063	-	126,063	4.86%	(1) 6,133		6,133	-	6,133
12	562	562111	Exp of Substation & Switchyard		1,854	-	1,854	4.86%	(1) 90		90	-	90
13	562	562121	Substation Expenses		1,569	-	1,569	4.86%	(1) 76		76	-	76
14	562	562134	Mtce Of Substation Switchyard		348,914	-	348,914	4.86%	(1) 16,974		16,974	-	16,974
15	563	563011	Overhead Trans Line Oper-161Kv		1,628		1,628	4.86%	(1) 79		79		79
16	563	563012	Overhead Trans Line Oper-69 Kv		24,082		24,082	4.86%	(1) 1,172		1,172		1,172
17	563	563014	Overhead Trans Ln Oper-34.5 Kv		3,123		3,123	4.86%	(1) 152		152		152
18	563	563015	Overhead Trans Line Oper-Other		1,542	-	1,542	4.86%	(1) 75		75	-	75
19	565	565414	SPP Fixed Chg - Native Load		14,039,807	(14,039,807)	-	5.14%	(2) -		-	721,640	721,640
20	565	565415	SPP Var Chg - Native Load		588,676	(588,676)	-	4.86%	(1) -		-	28,637	28,637
21	565	565416	Non SPP Fixed Chg -Native Load		4,351,671	(4,351,671)	-	4.86%	(1) -		-	211,697	211,697
22	565	565420	OK SPPTC Adjustment		(50,608)	-	(50,608)	0.00%	(3) -		-	-	-
23	566	566450	RTO/ISO Development		20,933	-	20,933	4.86%	(1) 1,018		1,018		1,018
24	566	566458	Misc Transmission Expenses		-	-	-	4.86%	(1) -		-	-	-
25	566	566459	NERC Compliance/CIPS (706)		9,886	-	9,886	4.86%	(1) 481		481	-	481
26	566	566462	NERC Compliance/EOP (693)		34	-	34	4.86%	(1) 2		2		2
27	567	567007	Rents - Transmission		175	-	175	4.86%	(1) 9		9	-	9
28	568	568631	T & D Eng-Maint Supervision		83,775	-	83,775	4.86%	(1) 4,075		4,075	-	4,075
29	569	569037	Trans Substa Structure Maint		700		700		(1) 34		34		34
30	569	569203	General Maint-System Ops		8,705		8,705		(1) 423		423		423
31	570	570040	Trans Substa Equip Maintenance		515,487	-	515,487	4.86%	(1) 25,077		25,077	-	25,077
32	570	570043	Trans Sub Breaker Routine Mtce		44,501	-	44,501	4.86%	(1) 2,165		2,165	-	2,165
33	570	570044	TransSub Trnsfrmr Routine Mtce		52,646	-	52,646	4.86%	(1) 2,561		2,561	-	2,561
34	570	570060	Trans Substation Inspections		39,874	-	39,874		(1) 1,940		1,940	-	1,940
35	570	570177	Substation Maintenance - Plant		1,255		1,255		(1) 61		61		61
36	570	570472	Transmission-Relays & Misc Eq		377,649		377,649		(1) 18,372		18,372		18,372
37	570	570475	Generation - Relays & Misc Eq		19,986		19,986		(1) 972		972		972
38	570	570511	Protection Relaying Channel Eq		149		149		(1) 7		7		7
39	570	570517	Scada		428,161		428,161		(1) 20,829		20,829		20,829
40	571	571001	OH Trans Tree Trimming Superv		146,645		146,645		(1) 7,134		7,134	-	7,134
41	571	571041	Oh Trans Line Maint-161Kv		1,342		1,342		(1) 65		65	-	65
42	571	571042	Overhead Trans Line Maint-69Kv		36,238		36,238		(1) 1,763		1,763	-	1,763
43	571	571043	Oh Trans Line Maint-345 Kv		1,740		1,740		(1) 85		85	-	85
44	571	571044	Oh Trans Line Maint-34.5Kv		2,153	_	2,153		(1) 105		105	-	105
45	571	571045	Oh Trans Line Maint-Other		(3,328)	_	(3,328)		(1) (162)		(162)	_	(162

Year Ended December 31, 2019

						Total Company						Kansas		
Line No.	FERC	GL Account	Description	Reference	Ending Balance	Excluded From Schedule 11 TFR Formula	Schedule 11 Expenses Recovered Through FERC TFR Formula	Kansas Retail Allocato	_	Kansas Allocation	Reclass	Reclassed Balance	Additional Schedule Expenses to Be Recovered	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)		$(i) = (g) \times (h)$	(j)	(k) = (i) + (j)	(I)	(m) = (k) + (l)
46	571	571046	Oh Trans Line Tree Trim-345 Kv		3,691	-	3,691	4.86%		180		180	-	180
47	571	571047	Oh Trans Line Tree Trim-161Kv		50,248	-	50,248	4.86%		2,444		2,444	-	2,444
48	571	571048	Oh Trans Line Tree Trim-69 Kv		234,733	-	234,733	4.86%	(1)	11,419		11,419		11,419
49	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		19,988	-	19,988	4.86%		972		972	-	972
50	571	571062	Trans OH reliab - labor&other		22,764	-	22,764	4.86%		1,107		1,107		1,107
51	571	571146	Chemical Tree Trim 345Kv		7,867	-	7,867	4.86%		383		383		383
52	571	571147	Chemical Tree Trim 161Kv	V	541,737	-	541,737	4.86%	(1)	26,354		26,354		26,354
53	571	571148	Chemical Tree Trim 69Kv	TB 12-19 *	666,735	-	666,735	4.86%	(1)	32,435		32,435		32,435
54	571	571150	Chemical Tree Trim 34.5Kv		110,863	-	110,863	4.86%		5,393		5,393	-	5,393
55	571	571247	Side Trimming 161Kv		12,299	-	12,299	4.86%	. ,	598		598	-	598
56	571	571248	Side Trimming 69Kv		-	-	-	4.86%	(1)	-		-	-	-
57	571	571347	Transm Tree Trimming 161Kv		4,339	-	4,339	4.86%	(1)	211		211	-	211
58	571	571348	Trans Tree Trimming 69Kv		7,712	-	7,712	4.86%		375		375	-	375
59	571	571447	Hydro-Ax Tree Trim 161Kv		19,029	-	19,029	4.86%	(1)	926		926		926
60	571	571448	Hydro-Ax Tree Trim 69Kv		77,479	-	77,479	4.86%	(1)	3,769		3,769	-	3,769
61	571	571450	Hydro-Ax Tree Trim 34.5Kv		4,458	-	4,458	4.86%	(1)	217		217	-	217
62	571	571547	Tree Grinder-Tree Trim 161kv		(892)	-	(892)	4.86%	(1)	(43)		(43)	-	(43)
63	571	571548	Tree Grinder-Tree Trim69kv		1,995	-	1,995	4.86%		97		97		97
64	571	571550	Tree Grinder-Tree Trim 34.5kv		14,534	-	14,534	4.86%	(1)	707		707	-	707
65	571	571646	Dozer-Tree Trim 345kv		-	-	-	4.86%	(1)	-		-		-
66	571	571647	Dozer-Tree Trim 161kv		460	-	460	4.86%	(1)	22		22		22
67	571	571648	Dozer-Tree Trim 69kv		128,272	-	128,272	4.86%	(1)	6,240		6,240	-	6,240
68	571	571652	Trans 69Kv Pole Inspctn&Trmnt		104,661	-	104,661	4.86%	(1)	5,091		5,091	-	5,091
69	571	571656	Trans 345Kv Pole Insptn&Trmnt		-	-	Ī	4.86%		-		-		-
70	571	571658	Trans 34.5Kv Pole Insptn&Trmnt		4,392	-	4,392	4.86%		214		214	-	214
71	571	571740	TGR Tree Trimming-Transmission		38,131	-	38,131	4.86%	(1)	1,855		1,855	-	1,855
72	571	571910	Transm Maint 161KV Reliability		25,680	-	25,680	4.86%	(1)	1,249		1,249	-	1,249
73	571	571911	Transm Maint 69KV Reliability		67,689	-	67,689	4.86%		3,293		3,293	-	3,293
74	571	571912	Transm Maint 345KV Reliability		-	-	-	4.86%		-		-	-	-
74	571	571913	Trans Maint 34.5KV Reliability		5,463	-	5,463	4.86%	(1)	266		266	-	266
75	571	571920	Transm 69KV Pole Inspec Reliab		1,597	-	1,597	4.86%	(1)	78		78	-	78
76	571	571921	Transm 161KV Pole Inspc Reliab		20,261	-	20,261	4.86%	(1)	986		986	-	986
77	571	571998	Trans Reliab Reg Adj Amort	$\mathbf{\Psi}$	61,980		61,980	0.00%	(3)				-	
78			Total Transmission Expenses:		\$ 24,426,263	\$ (19,510,971)	\$ 4,915,292		_	\$ 238,562	\$ -	\$ 238,562	\$ 987,798	\$ 1,226,360

Footnotes:

Tickmark:

⁽¹⁾ Allocation WP-12-month average peak

⁽²⁾ Allocation SPP Fixed Charge WP-12-month average peak

⁽³⁾ Allocation Direct Assigned

^{* =} Traced and Agreed To 12/31/19 Trial Balance

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 20-EPDE-XXX-TAR
Revised Other Expenses

		Year E	nded December 31, 2019				
					Kansas		
Line No.	FERC	Description	Reference	Ending Balance	Pro Forma Adjustments		Pro Forma ding Balance
	(a)	(b)	(c)	(d)	(e)	(1	f) = (d) + (e)
1	Various	Allocated Administrative & General Expenses	TFR Calculation	162,847	\$ -	\$	162,847
		Allocated Depreciation & Amortization					
2	403	Expense	TFR Calculation	431,297	-		431,297
3	408	Taxes Other Than Income Taxes	TFR Calculation	179,332	-		179,332
4	557.4	Pool Operation	4ST 12-19 -WP - Expenses	12,826	\$ -	\$	12,826

	(For Rate	Year Beginning July	1, 2020, Based on 2019 Data)			
locat	ors			Total Company	Kansas Allocation Ka	nsas Jurisdicitonal Amount
	Wages & Salary Allocation Factor					
1	Transmission Wages Expense		p354.21.b [From Inputs, Pg. 2, Ln. 66]	1,995,968		
•	Tallolliosoli Tagos Expondo		poor 1.2 1.10 [1 10.11 in-pate, 1 g. 2, 2.11 00]	1,000,000		
2	Total Wages Expense		p354.28.b [From Inputs, Pg. 2, Ln. 68]	48,394,898		
3 4	Less A&G Wages Expense Total Wages Less A&G Wages Expense		p354.27.b [From Inputs, Pg. 2, Ln. 67] (Line 2 - Line 3)	14,182,724 34,212,174		
5	Wages & Salary Allocator		(Line 1 / Line 4)	5.8341%		
J			(Life 17 Life 4)	3.034176		
6	Plant Allocation Factors Electric Plant in Service		p207.104.g [From Inputs, Pg. 1, Ln. 32]	3,013,492,263		
7	Accumulated Depreciation (Total Electric Plant)	(Notes B & L)		958,881,466		
8	Accumulated Intangible Amortization (Other Utility Plant)	(Notes A & B)	p219.29.c [As adjusted on ATT-11, Ln. 6, Col. E] p200.21.c [From Inputs, Pg. 1, Ln. 30]	26,706,113		
9	Total Accumulated Depreciation		(Line 7 + 8)	985,587,579		
10	Net Plant		(Line 6 - Line 9)	2,027,904,684		
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 27 - Line 26)	421,105,536		
12	Gross Plant Allocator		(Line 11 / Line 6)	13.9740%		
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 35 - Line 26)	315,888,169		
14	Net Plant Allocator		(Line 13 / Line 10)	15.5771%		
	T/D Pole Allocation Factor					
15 16	Gross Distribution Pole/Structure Investment (Acct 364) Gross Transmission Pole/Structure Investment (Accts 354 + 355)		p206.64.b [From Inputs, Pg. 2, Ln. 71] p206.51.b + p206.52.b [From Inputs, Pg. 2, Lns. 69 & 70]	216,018,741 98,238,620		
17 19	Total Pole/Tower Gross Plant T/D Revenue Allocation Factor (For Pole Attachment Revenue)		(Line 15 + Line 16) (Line 16 / Line 17)	314,257,361 31.2606%		
			(Line 107 Line 17)	31.2000 /8		
ant C	alculations				Kansas Allocation Ka	nsas Jurisdicitonal Amount
20	Plant In Service Transmission Plant In Service		p207.58.g [From Inputs, Pg. 1, Ln. 33]	411,875,625	4.86%	20,036,624
21 22	General Intangible		p207.99.g [From Inputs, Pg. 1, Ln. 46] p205.5.g [From Inputs, Pg. 1, Ln. 31]	109,587,391 48,619,218	4.86% 4.86%	5,331,127 2,365,192
23	Total General and Intangible Plant		(Line 21 + Line 22)	158,206,609		7,696,319
24 25	Wage & Salary Allocator Total General and Intangible Functionalized to Transmission		(Line 4) (Line 23 * Line 24)	5.8341% 9,229,911		5.8341% 449,010
26	Land Held for Future Use	(Note M)	[From ATT-5, Ln. 26]	0		0
27	Total Plant In Rate Base		(Line 20 + Line 25 + Line 26)	421,105,536		20,485,634
			(2010 20 1 2010 20 1	421,100,000		20,403,034
	Accumulated Depreciation					
28	Transmission Accumulated Depreciation	(Note B)	p219.25.c [From Inputs, Pg. 1, Ln. 47]	100,606,220	4.86%	4,894,218
29	General Plant Accumulated Depreciation	(Note B)	p219.28.c [From Inputs, Pg. 1, Ln. 48]	52,331,913	4.86%	2,545,805
30 31	Accumulated Intangible Amortization (Other Utility Plant) Total Accumulated Depreciation		(Line) (Line 29 + 30)	26,706,113 79,038,026	4.86%	1,299,179 3,844,984
32	Wage & Salary Allocator		(Line 4)	5.8341%		5.8341%
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 31 * Line 32)	4,611,147		224,320
34	Total Accumulated Depreciation		(Sum Lines 28 + 33)	105,217,367		5,118,538
35	Total Net Property, Plant & Equipment		(Line 27 - Line 34)	315,888,169		15,367,097
djustr	nent To Rate Base				Kansas Allocation Ka	nsas Jurisdicitonal Amount
	Accumulated Deferred Income Taxes					
36	ADIT		[From ATT 1, Pg. 3, Ln. 26]	-38,977,286	4.86%	(1,896,139)
	Regulatory Assets and Liabilities					
36a 36b	Deficient Deferred Taxes Regulatory Asset (Account 182.3) Excess Deferred Taxes Regulatory Liability (Account 254)	(Note N) (Note N)	[From Inputs, Pg. 1, Ln. 23a; see also ATT-14, Ln. 2] [From Inputs, Pg. 1, Ln. 23b; see also ATT-14, Ln. 1]	0	4.86%	- (504 505)
36c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission	(Note IV)	(Line 36a + Line 36b)	-14,216,311 -14,216,311	4.86%	(691,585) -691,585
	Prepayments					
37	Prepayments	(Note K)	[From ATT-5, Ln. 37]	1,184,050	4.86%	57,601
	Materials and Supplies					
38	Undistributed Stores Expense	(Note K)	p227.16.c [From Inputs, Pg. 1, Ln. 35]	4,159	4.86%	202
39 40	Wage & Salary Allocator Total Undistributed Stores Expense Allocated to Transmission		(Line 4) (Line 38 * Line 39)	5.8341% 243		5.8341% 11.80
41 42	Transmission Materials & Supplies Total Materials & Supplies Allocated to Transmission		p227.8.c [From Inputs, Pg. 1, Ln. 34] (Line 40 + Line 41)	3,437,562	4.86%	167,228
42			(LIIIC 40 T LIIIC 41)	3,437,805	4.86%	167,240
43	Cash Working Capital Operation & Maintenance Expense		(Line 65)	8,313,405	4.83%	401,409
44	1/8th Rule		1/8	12.5%		12.5%
45	Total Cash Working Capital Allocated to Transmission		(Line 43 * Line 44)	1,039,176	4.86%	50,176
46	Non-Escrowed Funds		[From ATT-4, Line 3, Col. C]	752,916	4.86%	36,627
47	Total Adjustment to Rate Base		(Lines 36 + 36c + 37 + 42 + 45 - 46)	-48,285,483		-2,349,334
48	Rate Base		(Line 35 + Line 47)	267,602,686		13,017,763

(For Rate Year Beginning July 1, 2020, Based on 2019 Data)

Appendix A
Page 1 of 4
APPENDIX A, ATTACHMENT H-1
(For Rate Year Beginning July 1, 2020, Based on 2019 Data)

Operati	ons & Maintenance Expense					Kansas Allocation	Kansas Jurisdicitonal Amount
	Transmission O&M						
49	Transmission O&M			[From ATT-5, Ln. 49]	24,426,263	5.02%	1,226,360
50	Less Account 565			[From ATT-5, Ln. 50]	18,929,546	5.08%	961,975
51	Less Expenses Associated with Schedule 1 Rate			[From ATT-5, Ln. 51]	530,817	4.86%	25,82
52	Plus Charges billed to Transmission Owner and boo	oked to Account 565	(Note J)	[From ATT-5, Ln. 52]	0	4.86%	-
53	Transmission O&M			(Lines 49 - 50 - 51 + 52)	4,965,900	4.86%	238,562
	Allocated Administrative & General Expenses						
54	Total A&G			323.197b [From Inputs, Pg. 1, Ln. 55]	58,821,914	4.86%	2,861,525
55	Plus: Fixed PBOP expense		(Note M)	[From ATT-5, Ln. 55]	2,641,800	4.86%	128,510
56	Less: Actual PBOP expense			[From ATT-5, Ln. 56]	2,607,295	4.86%	126,83
57				•			
58	Less Regulatory Commission Exp Account 928		(Note N)	p323.189.b [From Inputs, Pg. 1, Ln. 53]	1,476,956	4.86%	71,850
59	Less General Advertising Exp Account 930.1		(p323.191.b [From Inputs, Pg. 1, Ln. 54]	56,613	4.86%	2,754
60	Administrative & General Expenses			Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	57,322,850	4.00%	2,788,60
61	Wage & Salary Allocator			(Line 4)	5.8341%		5.8341
62	Administrative & General Expenses Allocated to Tra	ansmission		(Line 60 * Line 61)	3,344,265	4.86%	162,689
	Directly Assigned A&G						
63	Regulatory Commission Exp Account 928		(Note F)	[From ATT-5, Ln. 63]	0	4.86%	
64	Safety/Peak Alert Advertising Expense (Acct 909)		(Note E)	[From ATT-5, Ln. 64]	3,240	4.86%	158
65	Subtotal - Accounts 909 and 928 - Transmission Re	elated	(Note E)	(Line 63 + Line 64)	3,240	4.86%	150
66	Total Transmission O&M			(Lines 53 + 62 + 65)	8,313,405		401,40
Depreci	iation & Amortization Expense					Kansas Allocation	Kansas Jurisdicitonal Amount
	Depreciation Expense						
67	Transmission Depreciation Expense Including Amortiza	ation of Limited Term Plant	(Note B)	p336.7.b&c&d [From Inputs, Pg. 1, Lns. 60, 61, & 62]	8,455,979	4.86%	411,360
68	General Depreciation Expense Including Amortization	of Limited Term Plant	(Note B)	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 63, 64, & 65]	3,052,893	4.86%	148,515
69	Intangible Amortization		(Notes A & B)	p336.1.b&c&d&e [From Inputs, Lns. 56, 57, 58, & 59]	3,971,565	4.86%	193,206
70	Total		(11010071 0 2)	(Line 68 + Line 69)	7.024.458	4.00%	341,72
71	Wage & Salary Allocator			(Line 4)	5.8341%		5.8341
72	General Depreciation & Intangible Amortization Allo	ocated to Transmission		(Line 70 * Line 71)	409,813		19,93
	· -			,			
73	Total Transmission Depreciation & Amortization			(Lines 67 + 72)	8,865,792		431,29
13	·			(Lines 67 + 72)	8,865,792		431,29
Taxes O	Total Transmission Depreciation & Amortization					Kansas Allocation	431,29 Kansas Jurisdicitonal Amount
Taxes O	·			(Lines 67 + 72) [From ATT-2, Pg. 1, Ln. 14]	8,865,792 3,686,377	Kansas Allocation 4.86%	Kansas Jurisdicitonal Amount 179,332
Taxes 0 74	other than Income Taxes					Kansas Allocation 4.86%	Kansas Jurisdicitonal Amount
Taxes 0 74	Taxes Other than Income Taxes			[From ATT-2, Pg. 1, Ln. 14]	3,686,377	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332
74 75 Return	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations			[From ATT-2, Pg. 1, Ln. 14]	3,686,377	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332
74 75 Return	Taxes Other than Income Taxes			[From ATT-2, Pg. 1, Ln. 14]	3,686,377	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount
74 75 Return 1	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest			[From ATT-2, Pg. 1, Ln. 14]	3,686,377 3,686,377	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount
74 75 Return 76 77	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends			[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6]	3,686,377 3,686,377 41,542,060	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount
74 75 Return 76 77	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock			[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4]	3,686,377 3,686,377 41,542,060 0	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,066
74 75 Return 76 77	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital			[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A]	3,686,377 3,686,377 41,542,060 0	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,060
74 75 Return 76 77 78 79	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Acc	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F]	3,686,377 3,686,377 41,542,060 0 883,937,873 0	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,060
74 75 Return 76 77 78 79 80	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Acc Less Preferred Stock	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0	Kansas Allocation 4.86%	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,060
74 75 Return 76 77 78 79 80 81	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accues Preferred Stock Less Account 216.1	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. F]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,33: 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87
74 75 Return 76 77 78 79 80	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Acc Less Preferred Stock	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332
74 75 Return 76 77 78 79 80 81 82	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accues Preferred Stock Less Account 216.1	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. F]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87
74 75 Return 76 77 78 79 80 81 82	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Vapitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Act Less Preferred Stock Less Account 216.1 Common Stock	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. F]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483	Kansas Allocation 4.86%	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,060 883,937,87 37,202,48 846,735,390
74 75 Return 76 77 78 79 80 81 82	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Accues Accumulated Stock Less Account 216.1 Common Stock Capitalization	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 1, Col A]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483 846,735,390	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,060 883,937,87 37,202,48 846,735,390
74 75 Return 76 77 78 79 80 81 82 83 84	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Total Taxes Other than Income Taxes Copitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Act Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483 846,735,390 835,000,000 0	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,396 835,000,00
74 75 Return 76 77 78 79 80 81 82	Taxes Other than Income Taxes Total Taxes Other than Income Taxes \textsup \textsu	ccount 219		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 1, Col A]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483 846,735,390 835,000,000	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,33: 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,396 835,000,00
74 75 Return 7 76 77 78 79 80 81 82 83 84 85 86	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accoumulated Other Comprehensive Income Ac Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization			[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 1, Col A] [From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 37,202,483 846,735,390 835,000,000 0 846,735,390 1,681,735,390	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,060 883,937,87 37,202,48 846,735,390 835,000,00 846,735,39 1,681,735,390
74 75 Return 76 77 78 79 80 81 82 83 84 85 86 87	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Act Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Dobt %	Total Long Term Debt		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 1, Col A] [From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 83 / Line 86)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483 846,735,390 835,000,000 846,735,390 1,681,735,390 49.65%	Kansas Allocation 4.86%	Kansas Jurisdicitonal Amount 179,33: 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,396 835,000,00 846,735,39 1,681,735,396 49,655
74 75 Return 76 77 78 80 81 82 83 84 85 86 87 88	Taxes Other than Income Taxes Taxes Other than Income Taxes Total Taxes Other than Income Taxes Vapitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Act Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred %	Total Long Term Debt Preferred Stock		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 3, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 83 / Line 86) (Line 84 / Line 86)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483 846,735,390 835,000,000 0 846,735,390 1,681,735,390 49.65% 0.00%	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,33: 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,39 846,735,39 1,681,735,396 49,655
74 75 Return 76 77 78 79 80 81 82 83 84 85 86 87	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Act Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Dobt %	Total Long Term Debt		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 1, Col A] [From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 83 / Line 86)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483 846,735,390 835,000,000 846,735,390 1,681,735,390 49.65%	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,33: 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,39 846,735,39 1,681,735,396 49,655
74 75 Return 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Total Taxes Other than Income Taxes Copitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Ad Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-8, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 84 / Line 86) (Line 85 / Line 86) [From ATT-6, Pg. 1, Ln. 1, Col C]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 37,202,483 846,735,390 835,000,000 946,735,390 49.65% 0.00% 50.35% 4.98%	Kansas Allocation 4.86%	Kansas Jurisdicitonal Amount 179,33: 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,396 846,735,39 1,681,735,396 49,655 0.000 50,357
74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Acc Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Debt Cost Preferred Cost Preferred Cost Preferred Cost Cost Preferred Cost Common % Debt Cost Preferred Cost Cost Preferred Cost Common Stock Common % Debt Cost Preferred Cost Common Stock Common % Debt Cost Preferred Cost Common Stock Common % Common Stock Common Stock	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock		[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 84 / Line 86) (Line 85 / Line 86) (Line 85 / Line 86) [From ATT-6, Pg. 1, Ln. 1, Col C] [From ATT-6, Pg. 1, Ln. 2, Col C]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 37,202,483 846,735,390 835,000,000 0 846,735,390 1,681,735,390 49.85% 0.00%	Kansas Allocation 4.86%	Kansas Jurisdicitonal Amount 179,33: 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,39 1,681,735,39 1,681,735,39 1,681,735,39 1,681,735,39 49,655 0,000 50,335
74 75 Return 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Total Taxes Other than Income Taxes Copitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Ad Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt	(Note H)	[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-8, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 84 / Line 86) (Line 85 / Line 86) [From ATT-6, Pg. 1, Ln. 1, Col C]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 37,202,483 846,735,390 835,000,000 946,735,390 49.65% 0.00% 50.35% 4.98%	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,33: 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,39 1,681,735,39 1,681,735,39 1,681,735,39 1,681,735,39 49,655 0,000 50,335
74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Acc Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Debt Cost Preferred Cost Preferred Cost Preferred Cost Cost Preferred Cost Common % Debt Cost Preferred Cost Cost Preferred Cost Common Stock Common % Debt Cost Preferred Cost Common Stock Common % Debt Cost Preferred Cost Common Stock Common % Common Stock Common Stock	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock	(Note H)	[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 84 / Line 86) (Line 85 / Line 86) (Line 85 / Line 86) [From ATT-6, Pg. 1, Ln. 1, Col C] [From ATT-6, Pg. 1, Ln. 2, Col C]	3,686,377 3,686,377 41,542,060 0 883,937,873 0 37,202,483 846,735,390 835,000,000 0 846,735,390 1,681,735,390 49.85% 0.00%	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,33: 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,39 835,000,00 846,735,39 1,681,735,396 49,659 0,000 50,359 4,989 0,000 10,000
74 75 76 77 78 80 81 82 83 84 85 86 87 88 89 90 91 92	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD)	(Note H)	[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 1, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 84 / Line 86) (Line 84 / Line 86) (From ATT-6, Pg. 1, Ln. 1, Col C] [From ATT-6, Pg. 1, Ln. 2, Col C] Fixed (Line 87 * Line 90)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 37,202,483 846,735,390 835,000,000 646,735,390 1,681,735,390 49.65% 0.00% 50.35% 4.98% 0.00% 10.00%	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,060 883,937,87 37,202,48 846,735,390 835,000,00 846,735,39 1,681,735,396 49,655 0,000 50,355 4,986
74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94	Taxes Other than Income Taxes Taxes Other than Income Taxes Total Taxes Other than Income Taxes Vapitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Act Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note H)	[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 3, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 83 / Line 86) (Line 85 / Line 86) [From ATT-6, Pg. 1, Ln. 1, Col C] [From ATT-6, Pg. 1, Ln. 2, Col C] Fixed (Line 87 * Line 90) (Line 88 * Line 91)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483 846,735,390 835,000,000 846,735,390 49.65% 0.00% 50.35% 4.98% 0.00% 10.00% 2.47% 0.00%	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,066 883,937,87 37,202,48 846,735,39 835,000,00 846,735,39 1,681,735,39 4,965 0,007 50,355 4,981 0,007 10,007
74 75 Return 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95	Taxes Other than Income Taxes Total Taxes Other than Income Taxes Total Taxes Other than Income Taxes Capitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accounulated Other Comprehensive Income Actes Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Preferred Weighted Cost of Preferred Weighted Cost of Preferred Weighted Cost of Preferred Weighted Cost of Common	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD)	(Note H)	[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-8, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-7, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 3, Col. G] (From ATT-6, Pg. 1, Ln. 2, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 83 / Line 86) (Line 85 / Line 86) (Line 85 / Line 86) [From ATT-6, Pg. 1, Ln. 1, Col C] [From ATT-6, Pg. 1, Ln. 1, Col C] [From ATT-6, Pg. 1, Ln. 2, Col C] Fixed (Line 87 * Line 90) (Line 88 * Line 91) (Line 88 * Line 91) (Line 89 * Line 92)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 37,202,483 846,735,390 835,000,000 0 846,735,390 1,681,735,390 49,65% 0,00% 50,35% 4,98% 0,00% 10,00% 5,03%	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 179,33 Kansas Jurisdicitonal Amount 41,542,060 883,937,87 37,202,48 846,735,390 835,000,000 846,735,390 1,681,735,390 1,681,735,390 1,000 10,000 10,000 2,477 0,000
74 75 Return 76 77 78 79 80 81 82 83 84 85 86 87 90 91 92 93 94 95 96	Taxes Other than Income Taxes Taxes Other than Income Taxes Total Taxes Other than Income Taxes Vapitalization Calculations Long Term Interest Long Term Interest & Hedging Costs Preferred Dividends Common Stock Proprietary Capital Less Accumulated Other Comprehensive Income Act Less Preferred Stock Less Account 216.1 Common Stock Capitalization Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred % Common % Debt Cost Preferred Cost Common Cost Weighted Cost of Debt Weighted Cost of Preferred	Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt Preferred Stock Common Stock Total Long Term Debt (WCLTD) Preferred Stock	(Note H)	[From ATT-2, Pg. 1, Ln. 14] (Line 74) [From ATT-9, Pg. 2, Ln. 6] [From ATT-8, Pg. 1, Ln. 4] [From ATT-7, Pg. 1, Ln. 3, Col. A] [From ATT-7, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. F] [From ATT-8, Pg. 1, Ln. 3, Col. G] (Line 78 - 79 - 80 - 81) [From ATT-6, Pg. 1, Ln. 3, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] [From ATT-6, Pg. 1, Ln. 3, Col A] (Sum Lines 83 to 85) (Line 83 / Line 86) (Line 85 / Line 86) [From ATT-6, Pg. 1, Ln. 1, Col C] [From ATT-6, Pg. 1, Ln. 2, Col C] Fixed (Line 87 * Line 90) (Line 88 * Line 91)	3,686,377 3,686,377 41,542,060 0 883,937,873 0 0 37,202,483 846,735,390 835,000,000 846,735,390 49.65% 0.00% 50.35% 4.98% 0.00% 10.00% 2.47% 0.00%	Kansas Allocation 4.86% Kansas Allocation	Kansas Jurisdicitonal Amount 179,332 179,33 Kansas Jurisdicitonal Amount 41,542,060 883,937,87 37,202,48 846,735,390 846,735,390 1,681,735,390 49,659 0,009 50,359 4,388 0,009 10,009

(For Rate Year Beginning July 1, 2020, Based on 2019 Data)

Appendix A Page 2 of 4 APPPENDIX A, ATTACHMENT H-1 (For Rate Year Beginning July 1, 2020, Based on 2019 Data)

Composi	te Income Taxes				Kansas Allocation	Kansas Jurisdicitonal Amount
	ncome Tax Rates					
98	FIT=Federal Income Tax Rate	(Note G)	[From Inputs, Pg. 3, Ln. 1]	21.00%		21.00%
99	SIT=State Income Tax Rate or Composite	(Note G)	[From Inputs, Pg. 3, Ln. 2; see also ATT-5, Ln. 99]	6.25%		6.25%
100 101	P T	(% of fed inc tax deductible for state r (Note G) T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =	[From Inputs, Pg. 3, Ln. 3; see also ATT-5, Ln. 99]	50.00% 25.45%		50.00% 25.45%
102	T / (1-T)	Tax Gross-Up		34.14%		34.14%
103	TC Adjustment Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	44,172	4.86%	2,149
	Excess Deferred Taxes Amortization	(4.4.4)	(5 - 1 - 1 - D - 1 1 - 00 1			
103a 103b	Amortized Deficient Deferred Taxes (Account 410.1) Amortized Excess Deferred Taxes (Account 411.1)	(Note N) (Note N)	[From Inputs, Pg. 1, Ln. 23c] [From Inputs, Pg. 1, Ln. 23d]	0 352,519	4.86% 4.86%	- 17,149
103c	Total		Devices Devices at Insent Western	352,519		17,149
103d 103e	Tax Gross Up Deficient/Excess Deferred Taxes Allocated to Transmission		Revenue Requirement Impact Worksheet (Line 103c * Line 103d)	134.14% 472,852	4.86%	134.14% 23,003
104	ITC Adjust. Allocated to Trans Grossed Up	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101))	59,250	4.86%	2,882
105 I	ncome Tax Component =	(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 102 * Line 87 * (1- (Line 83 / Line 86))]	4,599,183		223,731
106	Total Income Taxes		(Line 105 - Line 104 - Line 103e)	4,067,082		197,846
Revenue	Requirement				Kansas Allocation	Kansas Jurisdicitonal Amount
,	Summary					
107	Net Property, Plant & Equipment		(Line 35)	315,888,169		15,367,097
108 109	Total Adjustment to Rate Base Rate Base		(Line 47) (Line 48)	-48,285,483 267,602,686		(2,349,334) 13,017,763
	Total Transmission O&M					
110 111	Total Transmission O&M Total Transmission Depreciation & Amortization		(Line 66) (Line 73)	8,313,405 8,865,792		401,409 431,297
112	Taxes Other than Income		(Line 75)	3,686,377		179,332
113 114	Investment Return Income Taxes		(Line 97) (Line 106)	20,087,407 4,067,082		977,169 197,846
115	Gross Revenue Requirement		(Sum Lines 110 to 114)	45,020,062		2,187,053
	Adjustment to Remove Revenue Requirements Associated		(1)	444.075.005		
116 117	Revenues from Direct Assigned Transmission Facilities	0 (Note I)	(Line 20) [From ATT-5, Ln. 117]	411,875,625 0		20,036,624
118	Included Transmission Facilities		(Line 116 - Line 117)	411,875,625		20,036,624
119 120	Inclusion Ratio Gross Revenue Requirement		(Line 118 / Line 116) (Line 115)	100.00% 45,020,062		100% 2,187,053
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	45,020,062		2,187,053.10
	Revenue Credits & Adjustments					
122 122a	Revenue Credits Refunds and Surcharges (Adjustments to Gross ATRR) (Entered negative)	[From ATT-3, Ln. 10] [From ATT-11, Pg. 2, Ln. 6]	999,432 240,350	4.86% 4.86%	48,620 11,692
122b	Total Revenue Credits and Adjustments	Emored negative)	(Line 122 + Line 122a)	1,239,782	4.00%	60,312
123	Annual Total Net Revenue Requirement		(Line 121 - Line 122b)	43,780,280		2,126,741
124	Rev. Rqmt. (w/o incentives) from SPP Regional Upgrades		[From ATT-12, Page 2, Ln. 41, ATRR w/o Incentives]	4,786,915	4.86%	232,870
124a	Incentive Rev. Rqmt from SPP Regional Upgrades	· · · · · · · · · · · · · · · · · · ·	[From ATT-12, Page 2, Ln. 41, Incentive ATRR]	0	4.86%	0
124b 124c	Refunds and Surcharges (Adjustments to SPP Regional Pro TOTAL Rev Rqmt Collected by SPP under SPP OATT for		[From ATT-11, Pg. 2, Ln. 12] [Line 124 + Line 124a + Line 124b]	4,786,915	4.86%	232,870
125	Annual Total Zonal Revenue Requirement (Attachment I		[Line 123 - Line 124]	38,993,365		1,893,871
	· · ·	")	[Line 125 - Line 124]	36,993,363		1,893,871
126	Network Zonal Service Rate Zonal Transmission Network 12 CP Average	(Note K)	[From ATT-5, Ln. 126]	979.500		
127	Rate (\$/MW-Year)	(1312.1)	(Line 125 / 126)	39,809.46		
128	Network Service Rate (\$/MW/Year)		(Line 127)	\$ 39,809.46		
,	Schedule 1 Rate Calculations					
129	Account 561 Expenses Associated with Schedule 1 Rate		(Line 51)	530,817		
130 131	Zonal Transmission Network 12 CP Average Rate (\$/MW-Year)	(Note K)	(Line 126) (Line 129 / Line 130)	979.500 \$ 541.93		
132 133	Schedule 1 Annual Rate (\$/MW/Year) Schedule 1 Rate (\$/MW/Month)		(Line 131) (Line 132 / 12 months)	\$ 541.93 \$ 45.161		
134	Schedule 1 Rate (\$/MW/Week)		(Line 132 / 52 weeks)	\$ 10.422		
135 136	Schedule 1 Rate (\$/MW/Day) Schedule 1 Rate (\$/MW/Hour)		(Line 132 / 365 days) (Line 132 / 8760 hours)	\$ 1.485 \$ 0.062		
407	Cabadula 7 Annual Firm Date of Date 2 to 2	Annual Naturals Consists Day (America)	(1)	. 22.222.45		
137 138	Schedule 7 Annual Firm Point-to-Point Rate (\$/MW/Yr) = Schedule 7 Rate (\$/MW/Month)	Annual Network Service Rate (\$/MW/Yr)	(Line 128) (Line 137 / 12 months)	\$ 39,809.46 \$ 3,317.455		
138	Schedule 7 Rate (\$/MW/Month) Schedule 7 Rate (\$/MW/Week)		(Line 137 / 12 months) (Line 137 / 52 weeks)	\$ 3,317.455 \$ 765.567		
140	Schedule 7 Rate (\$/MW/Day, On-Peak)		(Line 139 / 5 days)	\$ 153.113		
141	Schedule 7 Rate (\$/MW/Day, Off-Peak)		(Line 139 / 7 days)	\$ 109.367		
142	Schedule 7 Rate (\$/MWHour, On-Peak)		(Line 140 / 16 hours)	\$ 9.570		
142	Schedule 7 Rate (\$/MWHour, Off-Peak) Schedule 7 Rate (\$/MWHour, Off-Peak)		(Line 140 / 16 hours) (Line 141 / 24 hours)	\$ 9.570 \$ 4.557		
140	Solisadio / Italo (WINIVI Ioul, Oli-F Gan)		(Emil 1717 27 Hours)	Ψ 4.557		

(For Rate Year Beginning July 1, 2020, Based on 2019 Data)

Page 3 of 4 APPPENDIX A, ATTACHMENT H-1

(For Rate Year Beginning July 1, 2020, Based on 2019 Data)

- A Electric portion only.
- B Depreciation rates are displayed in ATT 10 and will not change absent a Federal Power Act Section 205 or 206 filing. Amortization periods are displayed in ATT 10A and will not change absent a Federal Power Act Section 205 or 206 filing.

- C Includes Transmission portion only.

 D Includes all Regulatory Commission Expenses for all Electric jurisdictions.

 E Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes ADAS, ADPA).
- F Includes Regulatory Commission Expenses directly related to transmission service, RTO flings, or transmission siting; as itemized on ATT-5, Ln. 63. G The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the Missouri income tax rate, and p = the percentage of
- federal income tax deductible for Missouri state income taxes. See details on ATT 5, Ln. 99.

 H ROE will be fixed at 10.00% and will not change absent a Federal Power Act Section 205 or 206 filing at FERC.
- There are no direct assigned transmission facilities on EDE's system as of 12/31/2011. Annual verification/updates will be documented on ATT 5.
 Includes only charges incurred for system integration and transmission costs paid to others that benefit transmission customers.
 Represents the average of Empire's 12 Monthly Coincident Peaks of Empire Zonal Transmission load (includes all firm wholesale NITS & Pt-Pt loads during the

- L Total Electric Accumulated Depreciation has been adjusted to reflect Missouri Regulatory Plan Amortization, as shown on ATT 11, Line 6.

 M PBOP expense is fixed at 2011 levels until changed as a result of a Federal Power Act Section 205 or 206 filing at FERC.

 N Unamortized Excess/Deficient Deferred Tax Regulatory Liabilities/Assets arising from future tax changes may only be included after receiving Commission approval.

	Allocation	Workpaper		Rei	tail		Total	Resale - Mur	nicipalities	Total
Description	Reference	Reference	Missouri	Kansas	Arkansas	Oklahoma	Retail	Missouri	Kansas	Company
Electric Utility Plant:										
Production Plant Adjustments	28	WP - Plant in Service	1,146,988,238	66,519,392	40,814,372	37,145,229	1,291,467,231	70,614,325	2,605,866	1,364,687,423
Production Plant Adjusted			1,146,988,238	66,519,392	40,814,372	37,145,229	1,291,467,231	70,614,325	2,605,866	1,364,687,423
%			84.0477%	4.8743%	2.9907%	2.7219%	94.6347%	5.1744%	0.1909%	100.0000%
Transmission Plant Adjustments	28	WP - Plant in Service	346,229,224	20,036,624	12,366,080	11,188,692	389,820,620	21,270,079	784,925	411,875,625
Transmission Plant Adjusted			346,229,224	20,036,624	12,366,080	11,188,692	389,820,620	21,270,079	784,925	411,875,625
%			84.0616%	4.8647%	3.0024%	2.7165%	94.6452%	5.1642%	0.1906%	100.0000%
Distribution Plant Adjustments	68	WP - Plant in Service	915,166,026	63,548,632	28,798,050	32,764,410	1,040,277,119	3,210,811	113,304	1,043,601,234
Distribution Plant Adjusted			915,166,026	63,548,632	28,798,050	32,764,410	1,040,277,119	3,210,811	113,304	1,043,601,234
%			87.6931%	6.0894%	2.7595%	3.1396%	99.6815%	0.3077%	0.0109%	100.0000%
Production, Transmission & Distribution Plant Subtotal Adjustments			2,408,383,488	150,104,649	81,978,502	81,098,332	2,721,564,971	95,095,215	3,504,096	2,820,164,282
Production, Transmission & Distribution Plant Adjusted			2,408,383,488	150,104,649	81,978,502	81,098,332	2,721,564,971	95,095,215	3,504,096	2,820,164,282
%			85.3987%	5.3225%	2.9069%	2.8757%	96.5038%	3.3720%	0.1243%	100.0000%
General Plant Adjustments	4	WP - Plant in Service	106,049,248	6,609,614	3,609,790	3,571,033	119,839,685	4,187,363	154,297	124,181,345
General Plant Adjusted			106,049,248	6,609,614	3,609,790	3,571,033	119,839,685	4,187,363	154,297	124,181,345
%			85.3987%	5.323%	2.9069%	2.8757%	96.5038%	3.3720%	0.1243%	100.0000%
Intangible Plant Adjustments	4,69	WP - Plant in Service	41,520,179	2,587,782	1,413,297	1,398,123	46,919,382	1,639,428	60,410	48,619,219
Intangible Plant Adjusted			41,520,179	2,587,782	1,413,297	1,398,123	46,919,382	1,639,428	60,410	48,619,219
%			85.3987%	5.3225%	2.9069%	2.8757%	96.5038%	3.3720%	0.1243%	100.0000%
 Total Electric Utility Plant (Includes property under capital lease) Adjustments 		WP - Plant in Service	2,555,952,915	159,302,045	87,001,589	86,067,488	2,888,324,038	100,922,006	3,718,803	2,992,964,846
Total Electric Utility Plant Adjusted			2,555,952,915	159,302,045	87,001,589	86,067,488	2,888,324,038	100,922,006	3,718,803	2,992,964,846
%			85.3987%	5.3225%	2.9069%	2.8757%	96.5038%	3.3720%	0.1243%	100.0000%
8. Electric Plant Held for Future Use	28	WP - Plant Held for Future Use	696,809	18,798	125,960	10,497	852,064	19,955	736	872,756
Electric Utility Depreciation Reserve: 9. Production Reserve	28	WP - AD	283,119,053	16,315,482	10,109,021	9,110,761	318,654,318	17,319,863	639,151	336,613,332
Adjustments Production Reserve Adjusted			283,119,053	16,315,482	10,109,021	9,110,761	318,654,318	17,319,863	639,151	336,613,332
10. Transmission Reserve Adjustments	28	WP - AD	91,745,180	5,309,383	3,276,813	2,964,824	103,296,200	5,636,229	207,993	109,140,422
Transmission Reserve Adjusted			91,745,180	5,309,383	3,276,813	2,964,824	103,296,200	5,636,229	207,993	109,140,422
11. Distribution Reserve	29	WP - AD	413,489,235	28,710,341	12,977,643	14,872,672	470,049,891	1,452,811	50,846	471,553,548
Adjustments Distribution Reserve Adjusted			413,489,235	28,710,341	12,977,643	14,872,672	470,049,891	1,452,811	50,846	471,553,548
12. General Reserve	4	WP - AD	44,550,317	2,776,638	1,516,440	1,500,158	50,343,554	1,759,073	64,819	52,167,445
Adjustments	*	WP - AD								
General Reserve Adjusted			44,550,317	2,776,638	1,516,440	1,500,158	50,343,554	1,759,073	64,819	52,167,445
Amortization of Electric Plant Adjustments	4	WP - AD	22,806,672	1,421,446	776,312	767,977	25,772,407	900,523	33,183	26,706,113
Amortization of Electric Plant Adjusted			22,806,672	1,421,446	776,312	767,977	25,772,407	900,523	33,183	26,706,113
14. Iatan 2 Regulatory Plan Amortization	68	WP - AD	37,312,953		-		37,312,953	-		37,312,953
Adjustments Regulatory Plant Amortization Adjusted			37.312.953				37,312,953			37,312,953
			. , . ,	_		-		-	-	
 Total Electric Utility Depreciation Reserve and Amortization Adjustments 		WP - AD	893,023,411	54,533,291	28,656,228	29,216,393	1,005,429,323	27,068,499	995,992	1,033,493,814
Total Electric Utility Depreciation Reserve and Amortization Adjusted			893,023,411	54,533,291	28,656,228	29,216,393	1,005,429,323	27,068,499	995,992	1,033,493,814
16. Construction Work in Progress:										
Production Adjustments	1	WP - CWIP	45,925,619	2,663,449	1,634,215	1,487,302	51,710,584	2,827,410	104,339	54,642,334
Production Adjusted			45,925,619	2,663,449	1,634,215	1,487,302	51,710,584	2,827,410	104,339	54,642,334
Transmission	2	WP - CWIP	12,684,807	734,082	453,056	409,920	14,281,866	779,272	28,757	15,089,896
Adjustments Transmission Adjusted			12,684,807	734,082	453,056	409,920	14,281,866	779,272	28,757	15,089,896
·	68	WP - CWIP						. , , , , , ,	20,737	
Distribution Adjustments	68	WP - CWIP	19,281,872	1,537,777	150,984	3,263,886	24,234,519	-		24,234,519

	Allocation	Workpaper		Ret	egil .		Total	Resale - Mur	icipalities	Total
Description	Reference	Reference	Missouri	Kansas	Arkansas	Oklahoma	Retail	Missouri	Kansas	Company
Distribution Adjusted			19,281,872	1,537,777	150,984	3,263,886	24,234,519	-	-	24,234,519
General	5	WP - CWIP	1,755,531	109,415	59,756	59,115	1,983,817	69,317	2,554	2,055,688
Adjustments General Adjusted			1,755,531	109,415	59,756	59,115	1,983,817	69,317	2,554	2,055,688
Intangible Adiustments	6	WP - CWIP	333,382	20,778	11,348	11,226	376,735	13,164	485	390,384
Intangible Adjusted			333,382	20,778	11,348	11,226	376,735	13,164	485	390,384
Total Construction Work in Progress Adjustments			79,981,211	5,065,501	2,309,359	5,231,449	92,587,520	3,689,164	136,136	96,412,820
Total Construction Work in Progress Adjusted			79,981,211	5,065,501	2,309,359	5,231,449	92,587,520	3,689,164	136,136	96,412,820
17. Materials and Supplies - 13-Month Avg: Fuel Adjustments	27	WP - Materials	14,452,733	797,734	602,234	555,657	16,408,357	1,110,229	33,834	17,552,420
Fuel Adjusted			14,452,733	797,734	602,234	555,657	16,408,357	1,110,229	33,834	17,552,420
Other Production Materials Adjustments	1	WP - Materials	5,828,554	338,026	207,403	188,758	6,562,741	358,835	13,242	6,934,818
Other Production Materials Adjusted			5,828,554	338,026	207,403	188,758	6,562,741	358,835	13,242	6,934,818
Transmission & Distribution Materials	3	WP - Materials	26,657,888	1,851,109	838,859	954,395	30,302,251	93,528	3,300	30,399,079
Adjustments Transmission & Distribution Materials Adjusted			26,657,888	1,851,109	838,859	954,395	30,302,251	93,528	3,300	30,399,079
Clearing Account Materials Adjustments	7	WP - Materials	300,163	18,708	10,217	10,107	339,195	11,852	437	351,484
Clearing Account Materials Adjusted			300,163	18,708	10,217	10,107	339,195	11,852	437	351,484
Total Materials and Supplies - 13 Month Average Adjustments		WP - Materials	47,239,338	3,005,577	1,658,713	1,708,917	53,612,545	1,574,444	50,813	55,237,801
Total Materials and Supplies Adjusted			47,239,338	3,005,577	1,658,713	1,708,917	53,612,545	1,574,444	50,813	55,237,801
18. Prepayments - 13-Month Average	7	WP - Prepayments	6,874,641	428,468	234,005	231,492	7,768,606	271,446	10,002	8,050,054
Adjustments Prepayments Adjusted			6,874,641	428,468	234,005	231,492	7,768,606	271,446	10,002	8,050,054
19. Cash Working Capital	68			-		-		-	-	
20. Accumulated Deferred Income Taxes		WP - ADIT	(240,904,876)	(15,447,552)	(8,119,776)	(8,220,900)	(272,693,104)	(9,398,865)	(346,332)	(282,438,301)
21. Regulatory Assets		WP - Regulatory Assets	77,603,912	2,188,503	1,005,123	2,333,205	83,130,742	1,297,523	44,576	84,472,841
22. Regulatory Liabilities		WP - Regulatory Liabilities	(152,249,361)	(7,795,007)	(3,732,383)	(5,439,766)	(169,216,517)	(6,192,768)	(230,931)	(175,640,217)
Investment Tax Credit: 23. Prior 1971 Additions	7	WP - ITC	1	0	0	0	1	0	0	1
24. Customer Deposits - 13 Month Avg	68	WP - Customer Deposits	13,734,130	440,382	358,885	375,579	14,908,975	_		14,908,975
25. Customer Advances - 13 Month Avg	68	WP - Customer Advances	4,116,318	14,095	4,134	48,845	4,183,392	-	-	4,183,392
26. Interest on Customer Deposits (12 Months)		WP - Customer Deposits	893,859	11,969	2,161	9,881	917,870	_		917,870
27. Kilowatt-Hour Sales - 12 Months Ended										6,223,808,044
Less SPP Integrated Market (see note at bottom of worksheet) System Kilowatt-Hour Sales	68	(1) WP - KWH Sales Allocator	4,210,797,998	232,419,398	175,460,508	161,890,461	4,780,568,365	323,464,740	9,857,539	1,109,917,400 5,113,890,644
%	00	WF - RWII Jales Allocator	82.3404%	4.5449%	3.4311%	3.1657%	93.4820%	6.3252%	0.1928%	100.0000%
28. Coincident Peak Demand - 12 Month Avg %	68	WP - Peak Allocator	823,383 84.0616%	47,650 4.8647%	29,408 3.0024%	26,608 2.7165%	927,050 94.6452%	50,583 5.1642%	1,867 0.1906%	979,500 100.0000%
Depreciable Distribution Plant:										
29. Total Distribution Plant Less Nondepreciable Distribution Plant	68	WP - Depreciable Plant Allocator	915,166,026 4,759,831	63,548,632 332,332	28,798,050 223,031	32,764,410 16,791	1,040,277,119 5,331,985	3,210,811 11,916	113,304 1,347	1,043,601,234 5,345,248
Depreciable Distribution Plant			910,406,195	63,216,301	28,575,019	32,747,619	1,034,945,134	3,198,895	111,957	1,038,255,986
%			87.6861%	6.0887%	2.7522%	3.1541%	99.6811%	0.3081%	0.0108%	100.0000%
Electric Operating Revenues:										
30. Residential Adjustments	68	WP - Revenues	229,755,771	13,162,425	5,095,960	5,350,725	253,364,880		-	253,364,880
Residential Adjusted			229,755,771	13,162,425	5,095,960	5,350,725	253,364,880	-	-	253,364,880
31. Commercial	68	WP - Revenues	160,926,019	6,520,511	3,091,045	5,182,371	175,719,945		-	175,719,945
Adjustments										

	Allocation	Workpaper		Reti	ail		Total	Resale - Mun	icipalities	Total
Description	Reference	Reference	Missouri	Kansas	Arkansas	Oklahoma	Retail	Missouri	Kansas	Company
Commercial Adjusted			160,926,019	6,520,511	3,091,045	5,182,371	175,719,945	-	-	175,719,945
32. Industrial Adjustments	68	WP - Revenues	77,237,846	5,675,978	6,766,936	3,776,342	93,457,103			93,457,103
Industrial Adjusted			77,237,846	5,675,978	6,766,936	3,776,342	93,457,103	-		93,457,103
33. Public Street & Hwy Lighting	68	WP - Revenues	3,705,290	265,315	79,027	86,882	4,136,514	-		4,136,514
Adjustments Public Street & Hwy Lighting Adjusted			3,705,290	265,315	79,027	86,882	4,136,514		-	4,136,514
34. Other Public Authorities	68	WP - Revenues	10,512,858	594,592	592,267	257,449	11,957,166			11,957,166
Adjustments	30	W Herenaes							-	
Other Public Authorities Adjusted			10,512,858	594,592	592,267	257,449	11,957,166	-	-	11,957,166
35. Interdepartmental Adjustments	68	WP - Revenues	332,850	24,589	-	-	357,439	-		357,439 -
Interdepartmental Adjusted			332,850	24,589	-	-	357,439	-	-	357,439
36. For Resale-Municipalities	68	WP - Revenues	-	-	-	-	-	17,927,423	635,381	18,562,803
37. Total On-System Revenue from the Sale of Electricity	68	WP - Revenues	482,470,635	26,243,410	15,625,234	14,653,769	538,993,048	17,927,423	635,381	557,555,852
Adjustments Total On-System Revenue from Sale of Electricty Adjusted			482,470,635	26,243,410	15,625,234	14,653,769	538,993,048	17,927,423	635,381	557,555,852
38. Other Revenues	28,68	WP - Revenues	9,137,057	(189,766)	(122,642)	(161,937)	8,662,711	2,438,497	200,798	11,302,006
39. Total On-System Electric Revenues		WP - Revenues	491,607,692	26,053,643	15,502,592	14,491,832	547,655,759	20,365,920	836,179	568,857,858
Adjustments		W Herenaes		-		-			-	
Total On-System Electric Revenues Adjusted %			491,607,692 86.4201%	26,053,643 4.5800%	15,502,592 2.7252%	14,491,832 2.5475%	547,655,759 96.2729%	20,365,920 3.5801%	836,179 0.1470%	568,857,858 100.0000%
40. For Resale - SPP Integrated Market	42c	WP - Revenues	23,532,323	1,570,390	966,501	911,306	26,980,520	1,759,320	55,965	28,795,806
Adjustments Sales for Resale/Other Adjusted			23,532,323	1,570,390	966,501	911,306	26,980,520	1,759,320	55,965	28.795.806
		WP - Revenues					574,636,280		892,144	.,,
41. Total Electric Operating Revenues Adjustments		WP - Revenues	515,140,015	27,624,033	16,469,093	15,403,138		22,125,240		597,653,664
Total Electric Operating Revenues Adjusted			515,140,015	27,624,033	16,469,093	15,403,138	574,636,280	22,125,240	892,144	597,653,664
Florida Constitut Francisco										
Electric Operating Expenses: 42. Production Expense:										
Off-System Wholesale Adjustments	27,28	WP - Expenses		-	-	-	-	-	-	-
Off-System Wholesale Adjusted			-	-	-	-	-	-	-	-
Variable Production Expense Adjustments	27	WP - Expenses	129,748,247	8,705,942	5,353,890	5,105,650	148,913,728	9,897,011	301,610	159,112,349
Variable Production Expense Adjusted			129,748,247	8,705,942	5,353,890	5,105,650	148,913,728	9,897,011	301,610	159,112,349
b. Fixed Production Expense	28	WP - Expenses	37,358,030	2,445,614	1,509,369	1,365,660	42,678,673	2,596,166	95,806	45,370,644
Adjustments Fixed Production Expense Adjusted			37,358,030	2,445,614	1,509,369	1,365,660	42,678,673	2,596,166	95,806	45,370,644
c. Total On-System Production Expense		WP - Expenses	167,106,277	11,151,555	6,863,259	6.471.310	191,592,401	12,493,176	397.416	204,482,993
Adjustments		W Expenses	167,106,277	11,151,555	6,863,259	6,471,310	191,592,401		397,416	204,482,993
Total On-System Production Expense Adjusted								12,493,176		
43. Transmission Expense Adjustments	2	WP - Expenses	21,253,257	1,226,360	756,877	634,206	23,870,701	535,790	19,772	24,426,263
Transmission Expense Adjusted			21,253,257	1,226,360	756,877	634,206	23,870,701	535,790	19,772	24,426,263
44. Distribution Expense Adjustments	3	WP - Expenses	21,738,004	1,565,142	669,602	761,826	24,734,573	74,657	2,635	24,811,864
Distribution Expense Adjusted			21,738,004	1,565,142	669,602	761,826	24,734,573	74,657	2,635	24,811,864
45. Customer Accounts Expense	66	WP - Expenses	8,104,119	502,866	248,730	244,090	9,099,804	156	52	9,100,013
Adjustments Customer Accounts Expense Adjusted			8,104,119	502,866	248,730	244,090	9,099,804	156	52	9,100,013
46. Customer Assistance Expense	66,68	WP - Expenses	3,699,252	94,677	266,634	45,956	4,106,519	52,526	17,509	4,176,554
Adjustments	00,00	wr - expenses					-			
Customer Assistance Expense Adjusted			3,699,252	94,677	266,634	45,956	4,106,519	52,526	17,509	4,176,554
47. Sales Expense Adjustments	39	WP - Expenses	107,306	5,687	3,384	3,163	119,540	-	-	119,540
Sales Expense Adjusted			107,306	5,687	3,384	3,163	119,540		-	119,540
48. Subtotal			222,008,216	14,546,287	8,808,486	8,160,550	253,523,538	13,156,306	437,383	267,117,227
Less Off-System Wholesale									-	

	Allocation	Workpaper		Reta	:1		Total	Resale - Muni	sinalities	Total
Description	Reference	Reference	Missouri	Kansas	Arkansas	Oklahoma	Retail	Missouri	Kansas	Company
System Subtotal			222,008,216	14,546,287	8,808,486	8,160,550	253,523,538	13,156,306	437,383	267,117,227
Adjustments System Subtotal Adjusted			222,008,216	14,546,287	8,808,486	8,160,550	253,523,538	13,156,306	437,383	267,117,227
%			83.1127%	5.4457%	3.2976%	3.0550%	94.9110%	4.9253%	0.1637%	100.0000%
49. Administrative and General Expenses:										
Research and Development Adjustments	48	WP - Expenses	-	-	-	-	-	-	-	-
Research and Development Adjusted			-	-	-	-	-	-	-	-
b. Franchise Requirements	68								-	
Adjustments				-	<u> </u>	-			-	
Franchise Requirements Adjusted			-	-	-	-	-	-	-	-
c. Regulatory Commission Adjustments	68	WP - Expenses	868,765	344,482	39,767	115,675	1,368,689	102,854	5,413	1,476,956
Regulatory Commission Adjusted			868,765	344,482	39,767	115,675	1,368,689	102,854	5,413	1,476,956
d. Other Administrative & General	Lbr	WP - Expenses	48,913,663	3,073,374	1,785,142	1,602,118	55,374,297	1,965,668	80,243	57,420,209
Adjustments	251	W Expenses								
Other Administrative & General Adjusted			48,913,663	3,073,374	1,785,142	1,602,118	55,374,297	1,965,668	80,243	57,420,209
e. Total Administrative & General Expense			49,782,428	3,417,856	1,824,909	1,717,793	56,742,986	2,068,522	85,657	58,897,165
Adjustments Total Administrative & General Adjusted			49,782,428	3,417,856	1,824,909	1,717,793	56,742,986	2,068,522	85,657	58,897,165
50. Total System Electric Operating Expense Adjustments			271,790,644	17,964,142	10,633,395	9,878,343	310,266,524	15,224,827	523,040	326,014,392
System Electric Operating Expense Adjusted			271,790,644	17,964,142	10,633,395	9,878,343	310,266,524	15,224,827	523,040	326,014,392
Plus Off-System Wholesale Total Adjusted System Electric Operating Expense			271,790,644	17,964,142	10,633,395	9,878,343	310,266,524	15,224,827	523,040	326,014,392
Depreciation and Amortization Expense: 51. Production	1	(2)	30,767,939	1,430,621	1,047,548	731,337	33,977,445	1,499,118	55,034	35,531,597
Adjustments Production Adjusted			30,767,939	1,430,621	1,047,548	731,337	33,977,445	1,499,118	55,034	35,531,597
Production Adjusted										
52. Transmission Adjustments	2	(2)	7,041,953	455,898	192,593	248,793	7,939,238	478,489	17,567	8,435,294
Transmission Adjusted			7,041,953	455,898	192,593	248,793	7,939,238	478,489	17,567	8,435,294
53. Distribution	3	(2)	28,887,177	1,860,908	588,218	1,094,244	32,430,547	84,609	2,914	32,518,070
Adjustments	,	(2)		-	-				-	-
Distribution Adjusted			28,887,177	1,860,908	588,218	1,094,244	32,430,547	84,609	2,914	32,518,070
54. General	5	(2)	2,631,364	154,903	68,686	88,625	2,943,579	105,440	3,863	3,052,881
Adjustments General Adjusted			2,631,364	154,903	68,686	88,625	2,943,579	105,440	3,863	3,052,881
55. Total Depreciation Adjustments			69,328,433	3,902,331	1,897,046	2,162,999	77,290,809	2,167,657	79,377	79,537,843 -
Total Depreciation Adjusted			69,328,433	3,902,331	1,897,046	2,162,999	77,290,809	2,167,657	79,377	79,537,843
56. Amortization of Electric Plant	4	WP - Amortization Expense	3,617,202	211,389	(619,224)	(104,808)	3,104,559	133,920	4,935	3,243,414
Adjustments Amortization of Electric Plant Adjusted			3,617,202	211,389	(619,224)	(104,808)	3,104,559	133,920	4,935	3,243,414
			3,017,202	211,505	(013,224)	(104,000)	3,104,333	133,320	4,555	3,243,424
57. Regulatory Plan Amortization Adjustments	68		-	-	-	-	-	-	-	-
Amortization of Electric Plant Adjusted			-	-	-	-	-		-	-
58. Total Depreciation/Amortization Expense			72,945,635	4,113,720	1,277,822	2,058,192	80,395,368	2,301,577	84,312	82,781,256
Adjustments										
Total Depreciation/Amortization Expense Adjusted			72,945,635	4,113,720	1,277,822	2,058,192	80,395,368	2,301,577	84,312	82,781,256
59. Taxes Other Than Income Taxes:	-		22.255.45=	4 450 044	704 020	702.426	25 200 057	040.530	22.050	27.242.25
a. Property Taxes Adjustments	7	WP - Taxes Other than Income Taxes	23,265,467	1,450,041	791,929	783,426	26,290,863	918,639	33,850	27,243,352
Property Taxes Adjusted			23,265,467	1,450,041	791,929	783,426	26,290,863	918,639	33,850	27,243,352
b. Payroll Taxes	Lbr	WP - Taxes Other than Income Taxes	2,404,756	154,405	91,667	82,541	2,733,369	89,896	3,664	2,826,929
Adjustments Payroll Taxes Adjusted			2,404,756	154,405	91,667	82,541	2,733,369	89,896	3,664	2,826,929
								65,650	3,004	
c. Other Taxes Adjustments	68	WP - Taxes Other than Income Taxes	9,328,828	499,497	203,394	169,007	10,200,726	-	-	10,200,726
Other Taxes Adjusted			9,328,828	499,497	203,394	169,007	10,200,726			10,200,726

	Allocation	Workpaper		Retail		Total Resale - Munici		cipalities Total		
Description	Reference	Reference	Missouri	Kansas	Arkansas	Oklahoma	Retail	Missouri	Kansas	Company
Total Taxes Other Than Income Taxes Adjustments			34,999,052	2,103,943	1,086,990	1,034,974	39,224,958	1,008,535	37,514	40,271,007
Total Taxes Other Than Income Taxes Adjusted			34,999,052	2,103,943	1,086,990	1,034,974	39,224,958	1,008,535	37,514	40,271,007
60. Merger Related Expenses Adjustments	Lbr	WP - Merger Expenses	70,857	4,550	2,701	2,432	80,540	2,649	108	83,297
Merger Related Expenses Adjusted			70,857	4,550	2,701	2,432	80,540	2,649	108	83,297
61. Gain on Sale of Assets Adjustments	4	WP - Gain on Sale of Assets	-			-	-		•	-
Reverse Gain on Sale of Assets Adjusted										
62. Net Elec Operating Income Before Income Tax			135,333,828	3,437,679	3,468,186	2,429,197	144,668,890	3,587,652	247,170	148,503,712
Percentage			91.13%	2.31%	2.34%	1.64%	97.42%	2.42%	0.17%	100.00%
Less For Resale-SPP Integrated Market			23,532,323	1,570,390	966,501	911,306	26,980,520	1,759,320	55,965	28,795,806
System Net Electric Operating Income Adjustments			111,801,504	1,867,289	2,501,685	1,517,891	117,688,369	1,828,332	191,205	119,707,906
Net On-System Electric Operating Income Before Income Tax Adjusted			111,801,504	1,867,289	2,501,685	1,517,891	117,688,369	1,828,332	191,205	119,707,906
Percentage			93.40%	1.56%	2.09%	1.27%	98.31%	1.53%	0.16%	100.00%
63. State Income Taxes	62	WP - Income Taxes	3,236,158	82,203	82,933	58,088	3,459,382	85,789	5,910	3,551,082
Less For Resale-SPP Integrated Market			562,715	37,552	23,111	21,792	645,169	42,070	1,338.26	688,577
System State Income Taxes Adjustments			2,673,444	44,651	59,821	36,296	2,814,213	43,720	4,572	2,862,505
System State Income Taxes Adjusted			2,673,444	44,651	59,821	36,296	2,814,213	43,720	4,572	2,862,505
64. Federal Income Taxes	62	WP - Income Taxes	22,565,219	435,201	520,204	333,585	23,854,209	438,372	38,770	24,331,351
Less For Resale-SPP Integrated Market System Federal Income Taxes			1,300,386 21,264,833	86,779 348,422	53,408 466,795	50,358 283,227	1,490,932 22,363,277	97,219 341,153	3,093 35,677	1,591,244
Adjustments			21,264,833	348,422	466,795	283,227	22,363,277	341,153	35,677	22,740,107
System Federal Income Taxes Adjusted			21,264,833	348,422	466,795	283,227	22,363,277	341,153	35,677	22,740,107
·										
65. Net Electric Operating Income (see Note) Less For Resale-SPP Integrated Market			109,532,451 21.669.223	2,920,275 1,446,059	2,865,049	2,037,524 839,156	117,355,298 24.844.419	3,063,491	202,490 51,534	120,621,279
System Net Electric Operating Income			87,863,228	1,474,216	889,981 1,975,068	1,198,368	92,510,879	1,620,031	150,955	26,515,985 94,105,294
Adjustments			-	-	-	-	-	-	-	54,203,254
System Net Electic Operating Income Adjusted			87,863,228	1,474,216	1,975,068	1,198,368	92,510,879	1,443,459	150,955	94,105,294
Note: Net Electric Operating Income does not reflect a \$11 gain on the dispositic emission allowances (Account 411800) which has been recognized for internal file		es.								
66. Average Number of System Electric Customers	68		155,424	9.644	4.770	4.681	174.520	3	1	174.524
	36		133,424	3,044	4,770	4,001	174,320	3	1	174,324
67. For Resale-SPP Integrated Market Revenues	28		23,532,323	1,570,390	966,501	911,306	26,980,520	1,759,320	55,965	28,795,806
Operating Expenses	28		23,332,323	1,3/0,390	300,501	911,306	20,980,520	1,759,320	25,965	20,795,806
Income Taxes	62		1,863,100	124,331	76,520	72,150	2,136,101	139,289	4,431	2,279,821
Net Operating Income			21,669,223	1,446,059	889,981	839,156	24,844,419	1,620,031	51,534	26,515,985
			,,	-,,	,	,	,,	-,,	,	,,

68. Assigned directly on basis of location

69. Intangible plant allocated to wholesale pertains to Stockton Line

Footnotes:
(1) - SPP Integrated Market balance is pulled from the Schedule 1 report found in the finance share drive: Finance / Financial Reporting - Corp / Financial Statements / Month / Sch 1. Take the (2) - Due to the voluminous nature of the depreciation schedule, it is saved in its own workbook which can be found on the 4-state reguatory drive.

GL Reconciliation

126,604,566

5,983,284

26 Pension Accounts
Difference