



Liberty Utilities[®]
EMPIRE DISTRICT

20200622141146
Filed Date: 06/22/2020
State Corporation Commission
of Kansas
Greg Tillman
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
Rates and Regulatory Affairs

Enclosures

cc: James G. Flaherty

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TDC

ALL TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule _____ Sheet 15

which was filed _____

TRANSMISSION DELIVERY CHARGE
RIDER TDC
Sheet 1 of 6 Sheets

TRANSMISSION DELIVERY CHARGE

APPLICABILITY

This Transmission Delivery Charge (TDC) rider (Schedule TDC) shall be applicable to all Kansas Retail Rate Schedules for the Company.

BASIS OF CHARGE

Company shall collect from applicable customers a Transmission Delivery Charge (TDC) based on all transmission-related costs incurred to be recovered under the following schedules of the Open Access Transmission Tariff (OATT) offered by the Southwest Power Pool, Inc. (SPP) for service and the Midcontinent Independent System Operator (MISO) to the Company's retail customers:

SPP

- Schedule 1A – Tariff Administration
- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 9 – Network Integration Transmission Service
- Schedule 10 – Wholesale Distribution Service
- Schedule 11 – Base Plan Charge
- Schedule 12 – FERC Assessment Charge
- Monthly Assessment Charge

MISO

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
- Schedule 10 – DERC Annual Charges Recovery
- Schedule 11 – Wholesale Distribution Service
- Schedule 26 – Network Upgrade Charge From Transmission Expansion Plan
- Schedule 33 – Blackstart Service
- 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.

Issued July 30 2019
 Month Day Year
 Effective August 1 2019
 Month Day Year
 By /s/ Sheri Richard, Director, Rates and Regulatory Affairs
 Signature of Officer Title

THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TDC

ALL TERRITORY
(Territory to which schedule is applicable)

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**TRANSMISSION DELIVERY CHARGE
RIDER TDC**

Sheet 3 of 6 Sheets

- TDC_{Rev} = Actual TDC Revenues for the Kansas Retail sales received during the TDC Year. These TDC revenues will be based in the TDC Rates in effect throughout the TDC Year. Such TDC Rates may be changed one or more times during the TDC Year, with approval by the Commission. The TDC Rates in effect at any point during the TDC Year will be applied to Kansas Retail KWh sales or KW billing demands, as applicable, during the effective period of each such approved TDC Rate.
- TU_n = True-Up calculation to reflect the difference between the actual TDC-related costs authorized to be recovered during the TDC Year and the actual TDC Revenues for Kansas Retail sales during the TDC Year. This True-Up will be applied to the TDC Rate for the following TDC Year.
- TU_{n-1} = True-Up amount to reflect the difference between the actual TDC related costs authorized to be recovered during the prior TDC Year and the actual TDC Revenues for the Kansas Retail sales during the prior TDC Year. The difference for the prior TDC Year shall be included as a component of the TDC Rate for the current TDC Year. The TU_{n-1} component in the initial TDC Rate calculation for the initial TDC Year shall be equal to zero (\$0). The True-Up component included in the TDC Rate calculations for subsequent TDC Years may be positive or negative.

Transmission Delivery Charge Calculation (continued):

- And:
 $ATTR_{Filing}$ = The amount allocated to Kansas Retail sales for the Zonal and Regional Schedule 9 and Schedule 11 Network Service Annual Transmission Revenue Requirement (ATTR) applicable to the Empire zone (based on the Southwest Power Pool Inc. (SPP) RRR currently effective at the time of the filing of the TDC Rate).
The allocation to Kansas retail sales shall first reflect the Company's Native System portion of the Empire Zone Load Ratio Share (LRS). The Company's Native System includes Kansas Retail sales, Missouri Retail sales, Oklahoma Retail sales, Arkansas Retail sales, and any full-requirements wholesale sales.
For the Schedule 9 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on a projected 12-month Coincident Peak (12-CP) Demand allocator for the TDC year. For the Schedule 11 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on a projected 12-CP Demand allocator for the TDC year.
- $ATTR_{Actual}$ = The amount allocated to Kansas Retail customers for the Zonal and Regional Schedule 9 and Schedule 11 Network Service ATTR applicable to the Empire zone (based on the SPP RRR files effective throughout the TDC Year).

Issued July 30 2019
Month Day Year

Effective August 1 2019
Month Day Year

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THE STATE CORPORATION COMMISSION OF KANSAS

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SCHEDULE TDC

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TRANSMISSION DELIVERY CHARGE
RIDER TDC

Sheet 4 of 6 Sheets

The allocation to Kansas retail sales shall first reflect the Company's Native System portion of the Empire LRS.

For the Schedule 9 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on the actual 12-CP Demand allocator for the TDC year.

For the Schedule 11 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on the actual 12-CP Demand allocator for the TDC year.

SPP = Amount allocated to Kansas Retail sales for actual amounts incurred during the prior TDC_{Year}. Charges include:

- Schedule 1A – Tariff Administration Service
- Schedule 1 – Scheduling, System Control & Dispatch Service
- Schedule 9 - Network Integration Transmission Service (Excluding charges related to Empire owned facilities)
- Schedule 10 – Wholesale Service
- Schedule 11 – Base Plan Funding (Excluding charges related to Empire owned facilities)
- Schedule 12 – FERC Assessment Charge
- Other transmission charges from SPP that are specifically identifiable as assignable to Empire's Native System Load

MISO = Amount allocated to Kansas Retail sales for the actual amounts incurred during the prior TDC_{Year}. Charges include:

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
- Schedule 10 - FERC Annual Charges Recovery
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ALL TERRITORY
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**TRANSMISSION DELIVERY CHARGE
RIDER TDC**

Sheet 5 of 6 Sheets

OTHER = Amount allocated to Kansas Retail sales for non-SPP and non-MISO 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 separate TDC Rate for each applicable Kansas Retail Customer Class as described below:

$TDC_{KW-Rate(Class)} = TDC_{Filing} \times DA_{Class} / KW_{Class}$

or

$TDC_{KWh-Rate(Class)} = TDC_{Filing} \times DA_{Class} / KWh_{Class}$

Where:

$TDC_{KW-Rate(Class)}$ = The TDC Rate applicable to General Power Service and Transmission 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, Lighting rate classes, and any remaining rate classes with only a KWh consumption component.

And:

TDC_{Filing} = Described in Sheet 3 under Transmission Delivery Charge Calculation
 DA_{Class} = The demand allocator for the applicable Kansas Retail customer class. This demand allocator shall be based on the 12-CP allocator utilized by the Company for its Class Cost of Service Study in its most recent Kansas retail rate case.

KW_{Class} = Class normalized Billing Demands (KW) utilized by the Company for its Rate Design Study in its most recent Kansas retail rate case.

KWh_{Class} = Class normalized Energy (KWh) utilized by the Company for its Rate Design Study in its most recent Kansas retail rate case.

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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Sheet 1 of 6 Sheets

TRANSMISSION DELIVERY CHARGE

APPLICABILITY

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BASIS OF CHARGE

Company shall collect from applicable customers a Transmission Delivery Charge (TDC) based on all transmission-related costs incurred to be recovered under the following schedules of the Open Access Transmission Tariff (OATT) offered by the Southwest Power Pool, Inc. (SPP) for service and the Midcontinent Independent System Operator (MISO) to the Company's retail customers:

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TRANSMISSION DELIVERY CHARGE
RIDER TDC
Sheet 2 of 6 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 Unit Charge, developed for each rate schedule permitting such cost recovery, to each applicable customer’s bill. The TDC Unit Charge shall be implemented using one or more 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.

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

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.
- TDC_{Filing} = 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.
- TDC_{Actual} = The TDC-related costs, as allocated to Kansas Retail sales, authorized to be recovered during the TDC year including the True-Up calculated for the prior TDC Year.

Issued July 30 2019
Month Day Year
Effective August 1 2019
Month Day Year
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- TU_n = True-Up calculation to reflect the difference between the actual TDC-related costs authorized to be recovered during the TDC Year and the actual TDC Revenues for Kansas Retail sales during the TDC Year. This True-Up will be applied to the TDC Rate for the following TDC Year.
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Transmission Delivery Charge Calculation (continued):

- And:
 $ATTR_{Filing}$ = The amount allocated to Kansas Retail sales for the Zonal and Regional Schedule 9 and Schedule 11 Network Service Annual Transmission Revenue Requirement (ATTR) applicable to the Empire zone (based on the Southwest Power Pool Inc. (SPP) RRR currently effective at the time of the filing of the TDC Rate).
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- $ATTR_{Actual}$ = The amount allocated to Kansas Retail customers for the Zonal and Regional Schedule 9 and Schedule 11 Network Service ATTR applicable to the Empire zone (based on the SPP RRR files effective throughout the TDC Year).

Issued July 30 2019
Month Day Year

Effective August 1 2019
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By /s/ Sheri Richard, Director, Rates and Regulatory Affairs
Signature of Officer Title

THE STATE CORPORATION COMMISSION OF KANSAS

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Sheet 4 of 6 Sheets

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For the Schedule 11 amounts, the allocation of the Native System portion of the LRS to Kansas Retail sales shall be based on the actual 12-CP Demand allocator for the TDC year.

SPP = Amount allocated to Kansas Retail sales for actual amounts incurred during the prior TDC_{Year}. Charges include:

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- Other transmission charges from SPP that are specifically identifiable as assignable to Empire's Native System Load

MISO = Amount allocated to Kansas Retail sales for the actual amounts incurred during the prior TDC_{Year}. Charges include:

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
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Month Day Year

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Sheet 5 of 6 Sheets

OTHER = Amount allocated to Kansas Retail sales for non-SPP and non-MISO 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 separate TDC Rate for each applicable Kansas Retail Customer Class as described below:

$TDC_{KW-Rate(Class)} = TDC_{Filing} \times DA_{Class} / KW_{Class}$

or

$TDC_{KWh-Rate(Class)} = TDC_{Filing} \times DA_{Class} / KWh_{Class}$

Where:

$TDC_{KW-Rate(Class)}$ = The TDC Rate applicable to General Power Service and Transmission 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, Lighting rate classes, and any remaining rate classes with only a KWh consumption component.

And:

TDC_{Filing} = Described in Sheet 3 under Transmission Delivery Charge Calculation
 DA_{Class} = The demand allocator for the applicable Kansas Retail customer class. This demand allocator shall be based on the 12-CP allocator utilized by the Company for its Class Cost of Service Study in its most recent Kansas retail rate case.

KW_{Class} = Class normalized Billing Demands (KW) utilized by the Company for its Rate Design Study in its most recent Kansas retail rate case.

KWh_{Class} = Class normalized Energy (KWh) utilized by the Company for its Rate Design Study in its most recent Kansas retail rate case.

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.

Issued July 30 2019
 Month Day Year
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THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

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(Territory to which schedule is applicable)

Replacing Schedule TDC Sheet 15

which was filed July 30, 2019

TRANSMISSION DELIVERY CHARGE
RIDER TDC

Sheet 6 of 6 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.

<u>Rate Schedule</u>	<u>\$ per KWh</u>	<u>\$ per KW</u>
Residential Service - RG	<u>0.013330.01689</u>	
Residential Service - RGW	<u>0.013390.01696</u>	
Residential Service - RH	<u>0.013040.01653</u>	
Commercial Service - CB	<u>0.010740.01362</u>	
Small Heating - SH	<u>0.012220.01549</u>	
Total Electric Building - TEB	<u>0.010340.01311</u>	
Lighting Service - SPL	<u>0.002450.00311</u>	
Lighting Service - PL	<u>0.001980.00251</u>	
Lighting Service - LS	<u>0.000690.00087</u>	
General Power Service - GP		<u>2.429043.07790</u>
Transmission Service - PT		<u>3.317084.20314</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/ Sheri Richard, Director, Rates and Regulatory Affairs
 Signature of Officer Title

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	-
5	(Over) \ Under Collected - 2019		<u>\$ 209,156</u>
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	<u><u>\$ 3,103,665</u></u>

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	Allocation	Billing Deteminants	\$ per KWh	\$ per KW	Proposed TDC Revenue
(a)	(b)	(c)	(d)	(e)	(f)	(g)
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

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 (a)	Reference (b)	Kansas Ending Balance at December 31, 2018 (c)	Pro Forma Adjustments (d)	Kansas Adjusted Ending Balance (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	<u>(1,952,364)</u>	-	<u>(1,952,364)</u>
5	Income tax	TFR Calculation	197,846	-	197,846
6	Net Operating Income (Loss) After Taxes	Line 4 - Line 5	<u>(2,150,210)</u>	-	<u>(2,150,210)</u>
7	Current Rate of Return	(Line 6 / Line 1)	<u>-16.52%</u>	-	<u>-16.52%</u>
8	Rate of Return Requested	TDC Rate of Return	<u>7.51%</u>	-	<u>7.51%</u>
9	Required Net Operating Income	(Line 8 x Line 1)	<u>977,169</u>	-	<u>977,169</u>
10	Gross Revenue Requirement	(Line 9 - Line 6)	<u><u>3,127,379</u></u>	-	<u><u>3,127,379</u></u>
11	Revenue Requirement Collected by SPP under SPP OATT for Regional Upgrades	TDC Operating Income	<u>232,870</u>	-	<u>232,870</u>
12	Annual Total TDC Revenue Requirement:	Line 10 - Line 11	<u><u>\$ 2,894,509</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,894,509</u></u>

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

Year Ended December 31, 2019

Line No.	Description	Reference	Kansas Ending Balance	Pro Forma Adjustments	Kansas Adjusted Ending Balance
(a)	(b)	(c)	(d)	(e) = (c) + (d)	
1	Electric Plant in Service	TFR Calculation	\$ 20,485,634		\$ 20,485,634
2	Less: Accumulated Depreciation	TFR Calculation	<u>(5,118,538)</u>	<u> </u>	<u>(5,118,538)</u>
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	<u>13,549</u>	<u> </u>	<u>13,549</u>
9	Total Rate Base	Sum Line 3 through Line 8	<u><u>\$ 13,017,763</u></u>	<u><u>\$ -</u></u>	<u><u>13,017,763</u></u>

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

Year Ended December 31, 2019

Line No.	Description (a)	Reference (b)	Kansas Ending Balance (c)	Pro Forma Adjustments (d)	Kansas Adjusted Ending Balance (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%

The Empire District Electric Company
A Liberty Utilities Company
Docket No. 20-EPDE-XXX-TAR
Revised TDC Revenue Credits and Other

Year Ended December 31, 2019								
Line No.	GL Account	Description	Reference	Total Company Ending Balance	Transmission / Distribution Revenue Allocator Factor	Amount Allocated to TFR/TDC	Kansas Retail Allocator	Kansas Retail Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f) = (d) * (e)	(g)	(h) = (f) * (g)
1	454010	Rent from Elec Property-Ark	4ST12-19 WP Revenue	\$ 27,398	31.26%	\$ 8,565	4.86%	\$ 417
2	454020	Rent from Elec Property-Ks	4ST12-19 WP Revenue	33,601	31.26%	10,504	4.86%	511
3	454030	Rent from Elec Property-Mo	4ST12-19 WP Revenue	1,038,452	31.26%	324,626	4.86%	15,792
4	454040	Rent from Elec Property-Okla	4ST12-19 WP Revenue	22,979	31.26%	7,183	4.86%	349
5	457137	Ot El RvOffSys LTFSTF PTP Trns	4ST12-19 WP Revenue	521,558	100%	521,558	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%	-
8		Other Revenues Associated with Loads Outside of Empire's Zone		-	100%	-	4.86%	-
9		Refunds and Surcharges	TFR Calculation	<u>(240,350)</u>	<u>100.00%</u>	<u>(240,350)</u>	<u>4.86%</u>	<u>(11,678)</u>
10		Total		\$ 1,530,633		\$ 759,082		\$ 36,942

Year Ended December 31, 2019

Line No.	FERC	GL Account	Description	Reference	Total Company				Kansas				
					Ending Balance	Excluded From Schedule 11 TFR Formula	Schedule 11 Expenses Recovered Through FERC TFR Formula	Kansas Retail Allocator	Kansas Allocation	Reclass	Reclassified 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)	(l)	(m) = (k) + (l)	
TRANSMISSION EXPENSES													
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	4.86%	(1) 34	-	34	-	34
30	569	569203	General Maint-System Ops		8,705	-	8,705	4.86%	(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	4.86%	(1) 1,940	-	1,940	-	1,940
35	570	570177	Substation Maintenance - Plant		1,255	-	1,255	4.86%	(1) 61	-	61	-	61
36	570	570472	Transmission-Relays & Misc Eq		377,649	-	377,649	4.86%	(1) 18,372	-	18,372	-	18,372
37	570	570475	Generation - Relays & Misc Eq		19,986	-	19,986	4.86%	(1) 972	-	972	-	972
38	570	570511	Protection Relaying Channel Eq		149	-	149	4.86%	(1) 7	-	7	-	7
39	570	570517	Scada		428,161	-	428,161	4.86%	(1) 20,829	-	20,829	-	20,829
40	571	571001	OH Trans Tree Trimming Superv		146,645	-	146,645	4.86%	(1) 7,134	-	7,134	-	7,134
41	571	571041	Oh Trans Line Maint-161Kv		1,342	-	1,342	4.86%	(1) 65	-	65	-	65
42	571	571042	Overhead Trans Line Maint-69Kv		36,238	-	36,238	4.86%	(1) 1,763	-	1,763	-	1,763
43	571	571043	Oh Trans Line Maint-345 Kv		1,740	-	1,740	4.86%	(1) 85	-	85	-	85
44	571	571044	Oh Trans Line Maint-34.5Kv		2,153	-	2,153	4.86%	(1) 105	-	105	-	105
45	571	571045	Oh Trans Line Maint-Other		(3,328)	-	(3,328)	4.86%	(1) (162)	-	(162)	-	(162)

Year Ended December 31, 2019

Line No.	FERC	GL Account	Description	Total Company				Kansas					
				Reference	Ending Balance	Excluded From Schedule 11 TFR Formula	Schedule 11 Expenses Recovered Through FERC TFR Formula	Kansas Retail Allocator	Kansas Allocation	Reclass	Reclassified 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)	(l)	(m) = (k) + (l)
46	571	571046	Oh Trans Line Tree Trim-345 Kv		3,691	-	3,691	4.86%	(1) 180		180	-	180
47	571	571047	Oh Trans Line Tree Trim-161Kv		50,248	-	50,248	4.86%	(1) 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%	(1) 972		972	-	972
50	571	571062	Trans OH reliab - labor&other		22,764	-	22,764	4.86%	(1) 1,107		1,107	-	1,107
51	571	571146	Chemical Tree Trim 345Kv		7,867	-	7,867	4.86%	(1) 383		383	-	383
52	571	571147	Chemical Tree Trim 161Kv		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%	(1) 5,393		5,393	-	5,393
55	571	571247	Side Trimming 161Kv		12,299	-	12,299	4.86%	(1) 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%	(1) 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%	(1) 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 Inspntn&Trmnt		-	-	-	4.86%	(1) -		-	-	-
70	571	571658	Trans 34.5Kv Pole Inspntn&Trmnt		4,392	-	4,392	4.86%	(1) 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%	(1) 3,293		3,293	-	3,293
74	571	571912	Transm Maint 345KV Reliability		-	-	-	4.86%	(1) -		-	-	-
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 Inspec Reliab		20,261	-	20,261	4.86%	(1) 986		986	-	986
77	571	571998	Trans Reliab Reg Adj Amort		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:

- (1) Allocation WP-12-month average peak
- (2) Allocation SPP Fixed Charge WP-12-month average peak
- (3) Allocation Direct Assigned

Tickmark:

* = 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 Ended December 31, 2019

Line No.	FERC	Description	Reference	Kansas		
				Ending Balance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)
1	Various	Allocated Administrative & General Expenses	TFR Calculation	162,847	\$ -	\$ 162,847
2	403	Allocated Depreciation & Amortization 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)

Allocators		Total Company	Kansas Allocation	Kansas Jurisdictional Amount
Wages & Salary Allocation Factor				
1	Transmission Wages Expense	p354.21.b [From Inputs, Pg. 2, Ln. 66]	1,995,968	
2	Total Wages Expense	p354.28.b [From Inputs, Pg. 2, Ln. 68]	48,394,898	
3	Less A&G Wages Expense	p354.27.b [From Inputs, Pg. 2, Ln. 67]	14,182,724	
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	34,212,174	
5	Wages & Salary Allocator	(Line 1 / Line 4)	5.8341%	
Plant Allocation Factors				
6	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) p219.29.c [As adjusted on ATT-11, Ln. 6, Col. E]	958,881,466	
8	Accumulated Intangible Amortization (Other Utility Plant)	(Notes A & B) 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	Gross Distribution Pole/Structure Investment (Acct 364)	p206.64.b [From Inputs, Pg. 2, Ln. 71]	216,018,741	
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	p206.51.b + p206.52.b [From Inputs, Pg. 2, Lns. 69 & 70]	98,238,620	
17	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	314,257,361	
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)	(Line 16 / Line 17)	31.2606%	
Plant Calculations				
Plant In Service				
20	Transmission Plant In Service	p207.58.g [From Inputs, Pg. 1, Ln. 33]	411,875,625	4.86%
21	General	p207.99.g [From Inputs, Pg. 1, Ln. 46]	109,587,391	4.86%
22	Intangible	p205.5.g [From Inputs, Pg. 1, Ln. 31]	48,619,218	4.86%
23	Total General and Intangible Plant	(Line 21 + Line 22)	158,206,609	
24	Wage & Salary Allocator	(Line 4)	5.8341%	
25	Total General and Intangible Functionalized to Transmission	(Line 23 * Line 24)	9,229,911	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
Accumulated Depreciation				
28	Transmission Accumulated Depreciation	(Note B) p219.25.c [From Inputs, Pg. 1, Ln. 47]	100,606,220	4.86%
29	General Plant Accumulated Depreciation	(Note B) p219.28.c [From Inputs, Pg. 1, Ln. 48]	52,331,913	4.86%
30	Accumulated Intangible Amortization (Other Utility Plant)	(Line)	26,706,113	4.86%
31	Total Accumulated Depreciation	(Line 29 + 30)	79,038,026	
32	Wage & Salary Allocator	(Line 4)	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
Adjustment To Rate Base				
Accumulated Deferred Income Taxes				
36	ADIT	[From ATT 1, Pg. 3, Ln. 26]	-38,977,286	4.86%
Regulatory Assets and Liabilities				
36a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)	(Note N) [From Inputs, Pg. 1, Ln. 23a ; see also ATT-14, Ln. 2]	0	4.86%
36b	Excess Deferred Taxes Regulatory Liability (Account 254)	(Note N) [From Inputs, Pg. 1, Ln. 23b ; see also ATT-14, Ln. 1]	-14,216,311	4.86%
36c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission	(Line 36a + Line 36b)	-14,216,311	-691,585
Prepayments				
37	Prepayments	(Note K) [From ATT-5, Ln. 37]	1,184,050	4.86%
Materials and Supplies				
38	Undistributed Stores Expense	(Note K) p227.16.c [From Inputs, Pg. 1, Ln. 35]	4,159	4.86%
39	Wage & Salary Allocator	(Line 4)	5.8341%	
40	Total Undistributed Stores Expense Allocated to Transmission	(Line 38 * Line 39)	243	11.80
41	Transmission Materials & Supplies	p227.8.c [From Inputs, Pg. 1, Ln. 34]	3,437,562	4.86%
42	Total Materials & Supplies Allocated to Transmission	(Line 40 + Line 41)	3,437,805	167,240
Cash Working Capital				
43	Operation & Maintenance Expense	(Line 65)	8,313,405	4.83%
44	1/8th Rule	1/8	12.5%	
45	Total Cash Working Capital Allocated to Transmission	(Line 43 * Line 44)	1,039,176	50,176
46	Non-Escrowed Funds	[From ATT-4, Line 3, Col. C]	752,916	4.86%
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)

				Kansas Allocation	Kansas Jurisdictional Amount	
Operations & Maintenance Expense						
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%	25,823
52	Plus Charges billed to Transmission Owner and booked 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%	128,516
56	Less: Actual PBOP expense		[From ATT-5, Ln. 56]	2,607,295	4.86%	126,838
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		2,788,600
61	Wage & Salary Allocator		(Line 4)	5.8341%		5.8341%
62	Administrative & General Expenses Allocated to Transmission		(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 Related		(Line 63 + Line 64)	3,240	4.86%	158
66	Total Transmission O&M		(Lines 53 + 62 + 65)	8,313,405		401,409
Depreciation & Amortization Expense						
Depreciation Expense						
67	Transmission Depreciation Expense Including Amortization 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		(Line 68 + Line 69)	7,024,458		341,721
71	Wage & Salary Allocator		(Line 4)	5.8341%		5.8341%
72	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 70 * Line 71)	409,813		19,936
73	Total Transmission Depreciation & Amortization		(Lines 67 + 72)	8,865,792		431,297
Taxes Other than Income Taxes						
74	Taxes Other than Income Taxes		[From ATT-2, Pg. 1, Ln. 14]	3,686,377	4.86%	179,332
75	Total Taxes Other than Income Taxes		(Line 74)	3,686,377		179,332
Return \ Capitalization Calculations						
Long Term Interest						
76	Long Term Interest & Hedging Costs		[From ATT-9, Pg. 2, Ln. 6]	41,542,060		41,542,060
77	Preferred Dividends		[From ATT-8, Pg. 1, Ln. 4]	0		0
Common Stock						
78	Proprietary Capital		[From ATT-7, Pg. 1, Ln. 3, Col. A]	883,937,873		883,937,873
79	Less Accumulated Other Comprehensive Income Account 219		[From ATT-7, Pg. 1, Ln. 3, Col. F]	0		0
80	Less Preferred Stock		[From ATT-8, Pg. 1, Ln. 3, Col. F]	0		0
81	Less Account 216.1		[From ATT-7, Pg. 1, Ln. 3, Col. G]	37,202,483		37,202,483
82	Common Stock		(Line 78 - 79 - 80 - 81)	846,735,390		846,735,390
Capitalization						
83	Total Long Term Debt		[From ATT-6, Pg. 1, Ln. 1, Col A]	835,000,000		835,000,000
84	Preferred Stock		[From ATT-6, Pg. 1, Ln. 2, Col A]	0		0
85	Common Stock		[From ATT-6, Pg. 1, Ln. 3, Col A]	846,735,390		846,735,390
86	Total Capitalization		(Sum Lines 83 to 85)	1,681,735,390		1,681,735,390
87	Debt %	Total Long Term Debt	(Line 83 / Line 86)	49.65%		49.65%
88	Preferred %	Preferred Stock	(Line 84 / Line 86)	0.00%		0.00%
89	Common %	Common Stock	(Line 85 / Line 86)	50.35%		50.35%
90	Debt Cost	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col C]	4.98%		4.98%
91	Preferred Cost	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col C]	0.00%		0.00%
92	Common Cost	Common Stock	(Note H) Fixed	10.00%		10.00%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 87 * Line 90)	2.47%		2.47%
94	Weighted Cost of Preferred	Preferred Stock	(Line 88 * Line 91)	0.00%		0.00%
95	Weighted Cost of Common	Common Stock	(Line 89 * Line 92)	5.03%		5.03%
96	Rate of Return on Rate Base (ROR)		(Sum Lines 93 to 95)	0.0751		0.0751
97	Investment Return = Rate Base * Rate of Return		(Line 48 * Line 96)	20,087,407		977,169

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

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

Composite Income Taxes		Kansas Allocation	Kansas Jurisdictional Amount				
Income 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	p (% of fed inc tax deductible for state)	(Note G)	[From Inputs, Pg. 3, Ln. 3; see also ATT-5, Ln. 99]	50.00%	50.00%		
101	T		$T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	25.45%	25.45%		
102	T / (1-T)		Tax Gross-Up	34.14%	34.14%		
ITC Adjustment							
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	44,172	4.86%	2,149	
Excess Deferred Taxes Amortization							
103a	Amortized Deficient Deferred Taxes (Account 410.1)	(Note N)	[From Inputs, Pg. 1, Ln. 23c]	0	4.86%	-	
103b	Amortized Excess Deferred Taxes (Account 411.1)	(Note N)	[From Inputs, Pg. 1, Ln. 23d]	352,519	4.86%	17,149	
103c	Total			352,519		17,149	
103d	Tax Gross Up		Revenue Requirement Impact Worksheet	134,149%		134,149	
103e	Deficient/Excess Deferred Taxes Allocated to Transmission		(Line 103c * Line 103d)	472,852	4.86%	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	Income 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							
Summary							
107	Net Property, Plant & Equipment		(Line 35)	315,888,169		15,367,097	
108	Total Adjustment to Rate Base		(Line 47)	-48,285,483		(2,349,334)	
109	Rate Base		(Line 48)	267,602,686		13,017,763	
110	Total Transmission O&M		(Line 66)	8,313,405		401,409	
111	Total Transmission Depreciation & Amortization		(Line 73)	8,865,792		431,297	
112	Taxes Other than Income		(Line 75)	3,686,377		179,332	
113	Investment Return		(Line 97)	20,087,407		977,169	
114	Income Taxes		(Line 106)	4,067,082		197,846	
115	Gross Revenue Requirement		(Sum Lines 110 to 114)	45,020,062		2,187,053	
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities							
116	0		(Line 20)	411,875,625		20,036,624	
117	Revenues from Direct Assigned Transmission Facilities	(Note I)	[From ATT-5, Ln. 117]	0		-	
118	Included Transmission Facilities		(Line 116 - Line 117)	411,875,625		20,036,624	
119	Inclusion Ratio		(Line 118 / Line 116)	100.00%		100%	
120	Gross Revenue Requirement		(Line 115)	45,020,062		2,187,053	
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	45,020,062		2,187,053.10	
Revenue Credits & Adjustments							
122	Revenue Credits		[From ATT-3, Ln. 10]	999,432	4.86%	48,620	
122a	Refunds and Surcharges (Adjustments to Gross ATRR) (Entered negative)		[From ATT-11, Pg. 2, Ln. 6]	240,350	4.86%	11,692	
122b	Total Revenue Credits and Adjustments		(Line 122 + Line 122a)	1,239,782		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	Refunds and Surcharges (Adjustments to SPP Regional Projects' ATRR)		[From ATT-11, Pg. 2, Ln. 12]	0	4.86%	0	
124c	TOTAL Rev Rqmt Collected by SPP under SPP OATT for Regional Upgrades		(Line 124 + Line 124a + Line 124b)	4,786,915		232,870	
125	Annual Total Zonal Revenue Requirement (Attachment H)		(Line 123 - Line 124)	38,993,365		1,893,871	
Network Zonal Service Rate							
126	Zonal Transmission Network 12 CP Average	(Note K)	[From ATT-5, Ln. 126]	979,500			
127	Rate (\$/MW-Year)		(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	Zonal Transmission Network 12 CP Average	(Note K)	(Line 126)	979,500			
131	Rate (\$/MW-Year)		(Line 129 / Line 130)	\$ 541.93			
132	Schedule 1 Annual Rate (\$/MW/Year)		(Line 131)	\$ 541.93			
133	Schedule 1 Rate (\$/MW/Month)		(Line 132 / 12 months)	\$ 45.161			
134	Schedule 1 Rate (\$/MW/Week)		(Line 132 / 52 weeks)	\$ 10.422			
135	Schedule 1 Rate (\$/MW/Day)		(Line 132 / 365 days)	\$ 1.485			
136	Schedule 1 Rate (\$/MW/Hour)		(Line 132 / 8760 hours)	\$ 0.062			
137	Schedule 7 Annual Firm Point-to-Point Rate (\$/MW/Yr) = Annual Network Service Rate (\$/MW/Yr)		(Line 128)	\$ 39,809.46			
138	Schedule 7 Rate (\$/MW/Month)		(Line 137 / 12 months)	\$ 3,317.455			
139	Schedule 7 Rate (\$/MW/Week)		(Line 137 / 52 weeks)	\$ 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			
143	Schedule 7 Rate (\$/MWHour, Off-Peak)		(Line 141 / 24 hours)	\$ 4.557			

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

Appendix A

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APPENDIX A, ATTACHMENT H-1

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

Notes:

- 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, ADCS, ADPA).
- F Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, 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.
- I 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.
- J Includes only charges incurred for system integration and transmission costs paid to others that benefit transmission customers.
- K 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 FF1 year).
- 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 OF RATE BASE
12 Months Ending December 31, 2019

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail	Resale - Municipalities		Total Company
			Missouri	Kansas	Arkansas	Oklahoma		Missouri	Kansas	
Electric Utility Plant:										
1. 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 84.0477%	66,519,392 4.8743%	40,814,372 2.9907%	37,145,229 2.7219%	1,291,467,231 94.6347%	70,614,325 5.1744%	2,605,866 0.1909%	1,364,687,423 100.0000%
2. 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 84.0616%	20,036,624 4.8647%	12,366,080 3.0024%	11,188,692 2.7165%	389,820,620 94.6452%	21,270,079 5.1642%	784,925 0.1906%	411,875,625 100.0000%
3. 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 87.6931%	63,548,632 6.0894%	28,798,050 2.7595%	32,764,410 3.1396%	1,040,277,119 99.6815%	3,210,811 0.3077%	113,304 0.0109%	1,043,601,234 100.0000%
4. 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 85.3987%	150,104,649 5.3225%	81,978,502 2.9069%	81,098,332 2.8757%	2,721,564,971 96.5038%	95,095,215 3.3720%	3,504,096 0.1243%	2,820,164,282 100.0000%
5. 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 85.3987%	6,609,614 5.323%	3,609,790 2.9069%	3,571,033 2.8757%	119,839,685 96.5038%	4,187,363 3.3720%	154,297 0.1243%	124,181,345 100.0000%
6. 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 85.3987%	2,587,782 5.3225%	1,413,297 2.9069%	1,398,123 2.8757%	46,919,382 96.5038%	1,639,428 3.3720%	60,410 0.1243%	48,619,219 100.0000%
7. 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 85.3987%	159,302,045 5.3225%	87,001,589 2.9069%	86,067,488 2.8757%	2,888,324,038 96.5038%	100,922,006 3.3720%	3,718,803 0.1243%	2,992,964,846 100.0000%
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 Adjustments	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
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 Adjustments	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
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 Adjustments	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
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
13. 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 Adjustments	68	WP - AD	37,312,953	-	-	-	37,312,953	-	-	37,312,953
Regulatory Plan Amortization Adjusted			37,312,953	-	-	-	37,312,953	-	-	37,312,953
15. 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 Adjustments	2	WP - CWIP	12,684,807	734,082	453,056	409,920	14,281,866	779,272	28,757	15,089,896
Transmission Adjusted			12,684,807	734,082	453,056	409,920	14,281,866	779,272	28,757	15,089,896
Distribution Adjustments	68	WP - CWIP	19,281,872	1,537,777	150,984	3,263,886	24,234,519	-	-	24,234,519
Distribution Adjusted			19,281,872	1,537,777	150,984	3,263,886	24,234,519	-	-	24,234,519

ALLOCATION OF RATE BASE
12 Months Ending December 31, 2019

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail	Resale - Municipalities		Total Company
			Missouri	Kansas	Arkansas	Oklahoma		Missouri	Kansas	
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:										
a. Research and Development	48	WP - Expenses	-	-	-	-	-	-	-	-
Adjustments			-	-	-	-	-	-	-	-
Research and Development Adjusted			-	-	-	-	-	-	-	-
b. Franchise Requirements	68		-	-	-	-	-	-	-	-
Adjustments			-	-	-	-	-	-	-	-
Franchise Requirements Adjusted			-	-	-	-	-	-	-	-
c. Regulatory Commission	68	WP - Expenses	868,765	344,482	39,767	115,675	1,368,689	102,854	5,413	1,476,956
Adjustments			-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-
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			271,790,644	17,964,142	10,633,395	9,878,343	310,266,524	15,224,827	523,040	326,014,392
Adjustments			-	-	-	-	-	-	-	-
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
52. Transmission	2	(2)	7,041,953	455,898	192,593	248,793	7,939,238	478,489	17,567	8,435,294
Adjustments			-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-
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			69,328,433	3,902,331	1,897,046	2,162,999	77,290,809	2,167,657	79,377	79,537,843
Adjustments			-	-	-	-	-	-	-	-
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
57. Regulatory Plan Amortization	68		-	-	-	-	-	-	-	-
Adjustments			-	-	-	-	-	-	-	-
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:										
a. Property Taxes	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
Adjustments			-	-	-	-	-	-	-	-
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
c. Other Taxes	68	WP - Taxes Other than Income Taxes	9,328,828	499,497	203,394	169,007	10,200,726	-	-	10,200,726
Adjustments			-	-	-	-	-	-	-	-
Other Taxes Adjusted			9,328,828	499,497	203,394	169,007	10,200,726	-	-	10,200,726

ALLOCATION OF RATE BASE
12 Months Ending December 31, 2019

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail	Resale - Municipalities		Total Company
			Missouri	Kansas	Arkansas	Oklahoma		Missouri	Kansas	
Total Taxes Other Than Income Taxes			34,999,052	2,103,943	1,086,990	1,034,974	39,224,958	1,008,535	37,514	40,271,007
Adjustments			-	-	-	-	-	-	-	-
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	Lbr	WP - Merger Expenses	70,857	4,550	2,701	2,432	80,540	2,649	108	83,297
Adjustments			-	-	-	-	-	-	-	-
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	4	WP - Gain on Sale of Assets	-	-	-	-	-	-	-	-
Adjustments			-	-	-	-	-	-	-	-
Reverse Gain on Sale of Assets Adjusted			-	-	-	-	-	-	-	-
62. Net Elec Operating Income Before Income Tax Percentage			135,333,828	3,437,679	3,468,186	2,429,197	144,668,890	3,587,652	247,170	148,503,712
Less For Resale-SPP Integrated Market			91.13%	2.31%	2.34%	1.64%	97.42%	2.42%	0.17%	100.00%
System Net Electric Operating Income			23,532,323	1,570,390	966,501	911,306	26,980,520	1,759,320	55,965	28,795,806
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 Percentage			111,801,504	1,867,289	2,501,685	1,517,891	117,688,369	1,828,332	191,205	119,707,906
			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			2,673,444	44,651	59,821	36,296	2,814,213	43,720	4,572	2,862,505
Adjustments			-	-	-	-	-	-	-	-
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			1,900,386	86,779	53,408	50,358	1,490,932	97,219	3,093	1,591,244
System Federal Income Taxes			21,264,833	348,422	466,795	283,227	22,363,277	341,153	35,677	22,740,107
Adjustments			-	-	-	-	-	-	-	-
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)			109,532,451	2,920,275	2,865,049	2,037,524	117,355,298	3,063,491	202,490	120,621,279
Less For Resale-SPP Integrated Market			21,669,223	1,446,059	889,981	839,156	24,844,419	1,620,031	51,534	26,515,985
System Net Electric Operating Income			87,863,228	1,474,216	1,975,068	1,198,368	92,510,879	1,443,459	150,955	94,105,294
Adjustments			-	-	-	-	-	-	-	-
System Net Electric 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

GL Reconciliation
126,604,566 Statement of Ops
5,983,284 426 Pension Accounts
3 Difference

Note: Net Electric Operating Income does not reflect a \$11 gain on the disposition of emission allowances (Account 411800) which has been recognized for internal financial reporting purposes.

66. Average Number of System Electric Customers	68		155,424	9,644	4,770	4,681	174,520	3	1	174,524
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		-	-	-	-	-	-	-	-
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 regulatory drive.