



June 20, 2025

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

Re: Liberty Utilities - The Empire District Electric Company Transmission Delivery Charge,
2025 Annual True Up

Dear Ms. Retz:

The Empire District Electric Company d/b/a Liberty (“Liberty” or “Company”) hereby submits its annual Transmission Delivery Charge Rider (“Rider TDC”) filing. The Commission’s July 30, 2019 Order in Docket No. 19-EPDE-223-RTS approved the Company’s Rider TDC and instructed Liberty to file an annual true-up each calendar year.

This letter transmits the required true-up, including any previously unrecovered/over-received transmission expenses charged to Liberty. The Company has calculated the 2025 surcharge to be charged to Liberty’s customers, as specified under the Rider TDC and under the Order approving the Stipulation and Agreement in Docket No. 19-EPDE-223-RTS.

Attachment 1, enclosed, reflects the calculation of the new Rider TDC tariff. Attachment 2 is the support for the calculation of the new Rider TDC amount. The supporting workpapers for the calculation will be provided through email after the filing is made. Also enclosed is the Rider TDC tariff. In addition, the Company requests a filed stamp copy of the Rider TDC tariff upon approval of the Commission.

Sincerely,

Charlie Evans

Charlie Evans
Director, 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 TDC _____ Sheet 15

which was filed June 21, 2024

TRANSMISSION DELIVERY CHARGE RIDER 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.

<u>Rate Schedule</u>	<u>\$ per KWh</u>	<u>\$ per KW</u>
Residential Service - RG	0.02479	
Residential Service - RGW	0.02489	
Residential Service - RH	0.02425	
Commercial Service - CB	0.01998	
Small Heating - SH	0.02273	
Total Electric Building - TEB	0.01923	
Lighting Service - SPL	0.00456	
Lighting Service - PL	0.00368	
Lighting Service - LS	0.00128	
General Power Service - GP		4.51664
Transmission Service - PT		6.16787

Definitions and Conditions

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

Issued June 20 2025

Month Day Year

Effective August 1 2025

Month Day Year

By /s/ Charlotte T. Emery, Senior Director, Rates and Regulatory Affairs

Signature of Officer Title

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 TDC _____ Sheet 15

which was filed June 20, 2023/21, 2024

TRANSMISSION DELIVERY CHARGE RIDER 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.

<u>Rate Schedule</u>	<u>\$ per KWh</u>	<u>\$ per KW</u>
Residential Service - RG	0.02 479598	
Residential Service - RGW	0.02 489609	
Residential Service - RH	0.02 425542	
Commercial Service - CB	0.01 19982094	
Small Heating - SH	0.02 273383	
Total Electric Building - TEB	0.01 19232016	
Lighting Service - SPL	0.004 5678	
Lighting Service - PL	0.003 6886	
Lighting Service - LS	0.001 2834	
General Power Service - GP		4. 5166473430
Transmission Service - PT		6. 1678746512

Definitions and Conditions

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

Issued June 201 20254
 Month Day Year
 Effective August 1 20254
 Month Day Year

By /s/ Charlotte T. Emery, Senior Director, Rates and Regulatory Affairs
 Signature of Officer Title

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 25-EPDE-XXX-TAR
Attachment 1
WP - TDC Summary & True Up

Year Ended December 31, 2024

Line No.	Description	Reference	Balance
1	Balance per Order to be Recovered - Aug 2024 to Jul 2025	Order 24-EPDE-894-TAR	\$ 4,773,943
2	Less Actual TDC Revenue Collected - Aug 2024 to May 2025	Monthly Electric Revenue by Rate Reports	(3,869,962)
3	Less Projected TDC Revenue June & July 2025	WN Billing Determinants	(770,669)
4	True-Up of TDC Revenues Projected for June & July 2024	WN Billing Determinants	63,333
5	(Over) \ Under Collected for 2024-2025		\$ 196,645
6	Annual Total TDC Revenue Requirement:	WP-3 TDC Revenue Requirement	\$ 4,357,805
7	True-Up of Prior TDC Rider recoveries	Line 5	196,645
8	Balance to be recovered through the TDC Rider	Line 6 + Line 7	\$ 4,554,451

Source: Refer to reference column.

Purpose: To calculate the balance that will be recovered for the Rider TDC.

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 25-EPDE-XXX-TAR
Attachment 2
WP - TDC Rate Design

Year Ended December 31, 2024

Line No.	Rate Schedule	Allocation	Billing Determinants	\$ per KWh	\$ per KW	Proposed TDC Revenue
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Residential Service -RG	33.53%	61,599,520	\$ 0.02479		\$ 1,526,972
2	Residential Service -RGW	5.74%	10,499,069	0.02489		261,355
3	Residential Service -RH	18.14%	34,061,661	0.02425		826,025
4	Commercial Service - CB	8.07%	18,403,836	0.01998		367,698
5	Small Heating - SH	1.38%	2,771,425	0.02273		62,995
6	Total Electric Building -TEB	3.98%	9,426,912	0.01923		181,322
7	Lighting Service - SPL	0.16%	1,554,951	0.00456		7,094
8	Lighting Service - PL	0.12%	1,462,318	0.00368		5,381
9	Lighting Service - LS	0.0043%	154,007	0.00128		197
10	General Power Service - GP	13.74%	138,581		\$ 4.51664	625,920
11	Transmission Service - PT	15.14%	111,788		\$ 6.16787	689,492
12	Amount to be Recovered	100.00%	140,184,068			\$ 4,554,451

Source: Rate Case Billing Determinants and TDC Summary and True Up tab.

Purpose: To prepare the TDC Rate Design for the test year.

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 25-EPDE-XXX-TAR
Attachment 2
WP - Rider TDC Revenue Requirement

Year Ended December 31, 2024

Line No.	Description (a)	Reference (b)	Kansas Ending Balance (c)	Pro Forma Adjustments (d)	Kansas Adjusted Ending Balance (e) = (c) + (d)
1	Rate Base	TDC Rate Base	\$ 23,225,858	\$ -	\$ 23,225,858
2	Revenues	TDC Operating Income	431,624	-	431,624
3	Expenses	TDC Operating Income	2,881,473	-	2,881,473
4	Net Operating (Loss) Before Taxes	Line 2 - Line 3	(2,449,849)	-	(2,449,849)
5	Included Income tax	TFR Calculation	382,007	-	382,007
6	Net Operating Income (Loss) After Taxes	Line 4 - Line 5	(2,831,856)	-	(2,831,856)
7	Current Rate of Return	Line 6 / Line 1	-12.19%	-	-12.19%
8	Rate of Return Requested	TDC Rate of Return	7.34%	-	7.34%
9	Required Net Operating Income	Line 8 x Line 1	1,704,757	-	1,704,757
10	Gross Revenue Requirement	Line 9 - Line 6	4,536,613	-	4,536,613
11	Revenue Requirement Collected by SPP under SPP OATT for Regional Upgrades	TDC Operating Income	178,807	-	178,807
12	Annual Total TDC Revenue Requirement:	Line 10 - Line 11	\$ 4,357,805	\$ -	\$ 4,357,805

Source: Refer to column (b).

Purpose: To calculate the annual total TDC revenue requirement.

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 25-EPDE-XXX-TAR
Attachment 2
WP - TDC Rate Base

Year Ended December 31, 2024

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	\$ 32,472,740	-	\$ 32,472,740
2	Less: Accumulated Depreciation	TFR Calculation	(5,695,447)	-	(5,695,447)
3	Net Plant in Service	Line 1 + Line 2	26,777,293	-	26,777,293
4	Accumulated Deferred Income Taxes	TFR Calculation	(2,993,619)	-	(2,993,619)
5	Regulatory Assets and Liabilities	TFR Calculation	(532,772)	-	(532,772)
6	Prepaid Expenses	TFR Calculation	86,886	-	86,886
7	Material & Supplies	TFR Calculation	417,682	-	417,682
8	Allowance for Cash Working Capital	TFR Calculation	34,693	-	34,693
9	Total Rate Base	Sum Line 3 through Line 8	23,790,163	-	23,790,163
10	Inclusion Ratio	TFR Calculation	97.63%	97.63%	97.63%
11	Included Rate Base	Line 9 x Line 10	\$ 23,225,858	\$ -	\$ 23,225,858

Source: Refer to column (b).

Purpose: To calculate the Kansas portion of the TDC rate base.

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 25-EPDE-XXX-TAR
Attachment 2
WP - TDC Rate of Return

Year Ended December 31, 2024

Line No.	Description	Reference	Percentage	Cost Rate	Rate of Return
	(a)	(b)	(c)	(d)	(e) = (c) x (d)
1	Long Term Debt	TFR Calculation	45.00%	4.09%	1.84%
2	Common Equity	TFR Calculation	55.00%	10.00%	5.50%
3	Total		100.00%		7.34%

Source: Refer to column (b).

Purpose: To calculate the total Rate of Return for the test year.

Year Ended December 31, 2024							
Line No.	Description	Reference	Kansas Ending Balance	Pro Forma Adjustments	Kansas Adjusted Ending Balance	Inclusion Ratio	Included Kansas Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) + (d)		
1	Revenue Credits	TDC Rev Credits & Other	\$ 109,549	\$ -	\$ 109,549	100.00%	\$ 109,549
2	Refunds and Surcharges	TDC Rev Credits & Other	322,075	-	322,075	100.00%	322,075
3	<u>Total Revenues/Refunds/Surcharges:</u>		<u>431,624</u>	<u>-</u>	<u>431,624</u>		<u>431,624</u>
4	Electric Utility Operating Expenses:						
5	Transmission Expense Collected Through TFR	Transmission Expense Details	228,075	-	228,075	97.63%	222,666
6	565 FERC Account Transmission Expense	Transmission Expense Details	1,350,990	-	1,350,990	100.00%	1,350,990
7	Transmission Expenses Associated with Schedule 1 Rate	Transmission Expense Details	25,015	-	25,015	100.00%	25,015
8	Other Expenses	Other Expenses	17,043	-	17,043	100.00%	17,043
9	Administrative & General Expenses	Other Expenses	220,600	-	220,600	97.63%	215,367
10	Depreciation & Amortization Expense	Other Expenses	817,452	-	817,452	97.63%	798,062
11	Taxes Other than Income Taxes	Other Expenses	258,461	-	258,461	97.63%	252,330
12	<u>Total Electric Utility Operating Expenses:</u>		<u>2,917,636</u>	<u>-</u>	<u>2,917,636</u>		<u>2,881,473</u>
13	<u>Total Rev. Rqmt. Collected by SPP under SPP OATT for Regional Upgrades:</u>	TFR Calculation	<u>\$ 178,807</u>	<u>\$ -</u>	<u>\$ 178,807</u>	100.00%	<u>\$ 178,807</u>

Source: Refer to column (b).

Purpose: To calculate the operating income for the TDC revenues and expenses for the test year.

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 25-EPDE-XXX-TAR
Attachment 2
WP - TDC Revenue Credits and Other

Year Ended December 31, 2024									
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) x (e)	(g)	(h) = (f) x (g)	
1	454000	Rent from electric property	4ST12-24 WP Revenue	\$ 1,189,898	41.62%	\$ 495,249	4.44%	\$ 22,002	
2	454010	Rent from Elec Property-Ark	4ST12-24 WP Revenue	-	41.62%	-	4.44%	-	
3	454020	Rent from Elec Property-Ks	4ST12-24 WP Revenue	-	41.62%	-	4.44%	-	
4	454030	Rent from Elec Property-Mo	4ST12-24 WP Revenue	-	41.62%	-	4.44%	-	
5	454040	Rent from Elec Property-Okla	4ST12-24 WP Revenue	-	41.62%	-	4.44%	-	
6	456091	PlumPt Transmission Credits-AR*	4ST12-24 WP Revenue	1,150	100.00%	1,150	4.44%	51	
7	456092	PlumPt Transmission Credits-KS*	4ST12-24 WP Revenue	1,831	100.00%	1,831	4.44%	81	
8	456093	PlumPt Transmission Credits-MO*	4ST12-24 WP Revenue	32,725	100.00%	32,725	4.44%	1,454	
9	456094	PlumPt Transmission Credits-OK*	4ST12-24 WP Revenue	1,613	100.00%	1,613	4.44%	72	
10	457137	Ot El RvOffSys LTFSTF PTP Trns	4ST12-24 WP Revenue	1,211,967	100.00%	1,211,967	4.44%	53,843	
11	457138	Ot El RvOffSys NnFrm PTP Trns	4ST12-24 WP Revenue	202,880	100.00%	202,880	4.44%	9,013	
12	457160	Sch 1 PTP	4ST12-24 WP Revenue	518,455	100.00%	518,455	4.44%	23,033	
13	Various	Refunds and Surcharges	TFR Calculation	7,249,691 (1)	100.00%	7,249,691	4.44%	322,075	
14		Total	Sum Lines 1 thru 13	\$ 10,410,209		\$ 9,715,560		\$ 431,624	

Footnote:

* - Per Accounting these accounts are not specific to a jurisdiction and the credits are for a Plum Point capital project reimbursement and are to be allocated across all jurisdictions.

(1) - The refund and surcharges are higher as compared to previous years due to the amount of dollars the Company refunded as a result of the preliminary challenges from the last TFR annual update. The main two drivers for the increase in refunds were related to the interest on debt expense balance included in the calculation of the cost of long term debt, in addition, to the equity rate used in the TFR calculation.

Source: Refer to column (c).

Purpose: To calculate the total revenues and credits received in the test year.

Year Ended December 31, 2024

Line No.	FERC	GL Account	Description	Total Company				Kansas					Pro Forma Ending Balance	
				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		
(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	560000	Trans Exp-Ops Operation supervision & engineering		\$ 227,861	\$ -	\$ 227,861	4.43%	(1)	\$ 10,089	\$ -	\$ 10,089	\$ -	\$ 10,089
2	560	560011	Conv & Seminar-Transm Op	TB 12-24 *	-	-	-	4.43%	(1)	-	-	-	-	-
3	560	560025	Safety Expenses-Line Eng		-	-	-	4.43%	(1)	-	-	-	-	-
4	560	560046	Computer Software-Engineer		-	-	-	4.43%	(1)	-	-	-	-	-
5	560	560449	Transm Operation Super & Engr		11	-	11	4.43%	(1)	0	-	0	-	0
6	560	560628	T & D Eng-Oper Supervision		18,663	-	18,663	4.43%	(1)	826	-	826	-	826
7	560	560629	Transmission System Planning		300,120	-	300,120	4.43%	(1)	13,288	-	13,288	-	13,288
8	561	561012	Load Dispatching Training		-	-	-	4.43%	(1)	-	-	-	-	-
9	561	561100	Load dispatch-Reliability		1,368	-	1,368	4.43%	(1)	61	-	61	-	61
10	561	561200	Load dispatch-Monitor & operate transmission system		2,201	-	2,201	4.43%	(1)	97	-	97	-	97
11	561	561300	Load dispatch-Transmission service and scheduling		44,973	-	44,973	4.43%	(1)	1,991	-	1,991	-	1,991
12	561	561400	Scheduling, system control and dispatch services		19,276	-	19,276	4.43%	(1)	853	-	853	-	853
13	561	561404	Transm System Operations		563,219	(563,219)	-	4.43%	(1)	-	-	-	24,937	24,937
14	561	561450	Transm Oper-Load Dispatching		1,756	(1,756)	-	4.43%	(1)	-	(1,756)	-	78	78
15	561	561505	Power Line Carrier Expenses		26,813	-	26,813	4.43%	(1)	1,187	-	1,187	-	1,187
16	561	561600	Transmission service studies		13,761	-	13,761	4.43%	(1)	609	-	609	-	609
17	561	561700	Generation interconnection studies		36,584	-	36,584	4.43%	(1)	1,620	-	1,620	-	1,620
18	561	561800	Reliability planning & standard dev services		333	-	333	4.43%	(1)	15	-	15	-	15
19	562	562000	Trans Exp-Ops Station expenses (Major only)		469,997	-	469,997	4.43%	(1)	20,810	-	20,810	-	20,810
20	562	562010	Transm Substation Operations		509,109	-	509,109	4.43%	(1)	22,541	-	22,541	-	22,541
21	562	562111	Exp of Substation & Switchyard		-	-	-	4.43%	(1)	-	-	-	-	-
22	562	562121	Substation Expenses		-	-	-	4.43%	(1)	-	-	-	-	-
23	562	562134	Mtce Of Substation Switchyard		13,027	-	13,027	4.43%	(1)	577	-	577	-	577
24	562	562466	Relay Install - Power Plants		-	-	-	4.43%	(1)	-	-	-	-	-
25	563	563011	Overhead Trans Line Oper-161Kv		8,574	-	8,574	4.43%	(1)	380	-	380	-	380
26	563	563012	Overhead Trans Line Oper-69 Kv		20,341	-	20,341	4.43%	(1)	901	-	901	-	901
27	563	563014	Overhead Trans Ln Oper-34.5 Kv		592	-	592	4.43%	(1)	26	-	26	-	26
28	563	563015	Overhead Trans Line Oper-Other		-	-	-	4.43%	(1)	-	-	-	-	-
29	563	563456	Overhead Line Expenses		881	-	881	4.43%	(1)	39	-	39	-	39
30	565	565414	SPP Fixed Chg - Native Load		22,136,171	(22,136,171)	-	4.67%	(2)	-	-	-	1,033,535	1,033,535
31	565	565415	SPP Var Chg - Native Load		583,431	(583,431)	-	4.43%	(1)	-	-	-	25,832	25,832
32	565	565416	Non SPP Fixed Chg -Native Load		6,586,446	(6,586,446)	-	4.43%	(1)	-	-	-	291,623	291,623
33	565	565420	OK SPPTC Adjustment		(20,949)	-	(20,949)	0.00%	(3)	-	-	-	-	-
34	566	566000	Miscellaneous transmission expenses (Major only)		10	-	10	4.43%	(1)	0	-	0	-	0
35	566	566450	RTO/ISO Development		60,286	-	60,286	4.43%	(1)	2,669	-	2,669	-	2,669
36	566	566458	Misc Transmission Expenses		-	-	-	4.43%	(1)	-	-	-	-	-
37	566	566459	NERC Compliance/CIPS (706)		-	-	-	4.43%	(1)	-	-	-	-	-
38	566	566462	NERC Compliance/EOP (693)		-	-	-	4.43%	(1)	-	-	-	-	-
39	567	567000	Trans Exp-Ops Rents		103	-	103	4.43%	(1)	5	-	5	-	5
40	567	567007	Rents - Transmission		-	-	-	4.43%	(1)	-	-	-	-	-
41	567	567100	Trans Exp-Ops Ops supplies & Exp (Nonmajor only)		175	-	175	4.43%	(1)	8	-	8	-	8
42	568	568000	Trans Exp-Maint Maint supervision & Eng (MO)		59,284	-	59,284	4.43%	(1)	2,625	-	2,625	-	2,625
43	568	568631	T & D Eng-Maint Supervision		49,177	-	49,177	4.43%	(1)	2,177	-	2,177	-	2,177
44	569	569037	Trans Substa Structure Maint		-	-	-	4.43%	(1)	-	-	-	-	-
45	569	569200	Trans Exp-Maint Maintenance of computer software		21,963	-	21,963	4.43%	(1)	972	-	972	-	972
46	569	569203	General Maint-System Ops		236	-	236	4.43%	(1)	10	-	10	-	10
47	570	570000	Trans Exp-Maint Maint of station equipment (MO)		994,590	(123)	994,467	4.43%	(1)	44,031	-	44,031	-	44,031
48	570	570040	Trans Substa Equip Maintenance		162,878	-	162,878	4.43%	(1)	7,212	-	7,212	-	7,212
49	570	570043	Trans Sub Breaker Routine Mtce		10,125	-	10,125	4.43%	(1)	448	-	448	-	448
50	570	570044	TransSub Trnsfmr Routine Mtce		692	-	692	4.43%	(1)	31	-	31	-	31
51	570	570060	Trans Substation Inspections		29,206	-	29,206	4.43%	(1)	1,293	-	1,293	-	1,293
52	570	570177	Substation Maintenance - Plant		-	-	-	4.43%	(1)	-	-	-	-	-
53	570	570472	Transmission-Relays & Misc Eq		138,938	-	138,938	4.43%	(1)	6,152	-	6,152	-	6,152
54	570	570475	Generation - Relays & Misc Eq		10,395	-	10,395	4.43%	(1)	460	-	460	-	460
55	570	570511	Protection Relaying Channel Eq		-	-	-	4.43%	(1)	-	-	-	-	-
56	570	570517	Scada		245,677	-	245,677	4.43%	(1)	10,878	-	10,878	-	10,878
57	571	571000	Trans Exp-Maint Maint of overhead line(Major only)		348,059	-	348,059	4.43%	(1)	15,411	-	15,411	-	15,411
58	571	571001	OH Trans Tree Trimming Superv		-	-	-	4.43%	(1)	-	-	-	-	-
59	571	571041	Oh Trans Line Maint-161Kv		23,224	-	23,224	4.43%	(1)	1,028	-	1,028	-	1,028
60	571	571042	Overhead Trans Line Maint-69Kv		175,599	-	175,599	4.43%	(1)	7,775	-	7,775	-	7,775
61	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	4.43%	(1)	-	-	-	-	-
62	571	571044	Oh Trans Line Maint-34.5Kv		606	-	606	4.43%	(1)	27	-	27	-	27
63	571	571045	Oh Trans Line Maint-Other		-	-	-	4.43%	(1)	-	-	-	-	-

Year Ended December 31, 2024

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)		
64	571	571046	Oh Trans Line Tree Trim-345 Kv		2,084	-	2,084	4.43%	(1)	92	-	92	-	92
65	571	571047	Oh Trans Line Tree Trim-161Kv		67,336	-	67,336	4.43%	(1)	2,981	-	2,981	-	2,981
66	571	571048	Oh Trans Line Tree Trim-69 Kv		426,739	-	426,739	4.43%	(1)	18,894	-	18,894	-	18,894
67	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		-	-	-	4.43%	(1)	-	-	-	-	-
68	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	4.43%	(1)	-	-	-	-	-
69	571	571062	Trans OH reliab - labor&other		38,151	-	38,151	4.43%	(1)	1,689	-	1,689	-	1,689
70	571	571146	Chemical Tree Trim 345Kv		-	-	-	4.43%	(1)	-	-	-	-	-
71	571	571147	Chemical Tree Trim 161Kv		26,075	-	26,075	4.43%	(1)	1,155	-	1,155	-	1,155
72	571	571148	Chemical Tree Trim 69Kv		18,486	-	18,486	4.43%	(1)	818	-	818	-	818
73	571	571150	Chemical Tree Trim 34.5Kv		-	-	-	4.43%	(1)	-	-	-	-	-
74	571	571179	Mtce Of Oh Trans Ln Eqp		-	-	-	4.43%	(1)	-	-	-	-	-
75	571	571247	Side Trimming 161Kv		-	-	-	4.43%	(1)	-	-	-	-	-
76	571	571248	Side Trimming 69Kv		31,178	-	31,178	4.43%	(1)	1,380	-	1,380	-	1,380
77	571	571250	Side Trimming 34.5Kv		-	-	-	4.43%	(1)	-	-	-	-	-
78	571	571347	Transm Tree Trimming 161Kv		25	-	25	4.43%	(1)	1	-	1	-	1
79	571	571348	Trans Tree Trimming 69Kv		-	-	-	4.43%	(1)	-	-	-	-	-
80	571	571446	Hydro-Ax Tree Trim 345Kv		-	-	-	4.43%	(1)	-	-	-	-	-
81	571	571447	Hydro-Ax Tree Trim 161Kv		1,587	-	1,587	4.43%	(1)	70	-	70	-	70
82	571	571448	Hydro-Ax Tree Trim 69Kv		184,589	-	184,589	4.43%	(1)	8,173	-	8,173	-	8,173
83	571	571450	Hydro-Ax Tree Trim 34.5Kv		-	-	-	4.43%	(1)	-	-	-	-	-
84	571	571546	Tree Grinder-Tree Trim 345Kv		-	-	-	4.43%	(1)	-	-	-	-	-
85	571	571547	Tree Grinder-Tree Trim 161Kv		-	-	-	4.43%	(1)	-	-	-	-	-
86	571	571548	Tree Grinder-Tree Trim 69Kv		-	-	-	4.43%	(1)	-	-	-	-	-
87	571	571550	Tree Grinder-Tree Trim 34.5Kv		-	-	-	4.43%	(1)	-	-	-	-	-
88	571	571646	Dozer-Tree Trim 345Kv		-	-	-	4.43%	(1)	-	-	-	-	-
89	571	571647	Dozer-Tree Trim 161Kv		205,434	-	205,434	4.43%	(1)	9,096	-	9,096	-	9,096
90	571	571648	Dozer-Tree Trim 69Kv		-	-	-	4.43%	(1)	-	-	-	-	-
91	571	571652	Trans 69Kv Pole Inspctn&Trmnt		-	-	-	4.43%	(1)	-	-	-	-	-
92	571	571656	Trans 345Kv Pole Inspctn&Trmnt		-	-	-	4.43%	(1)	-	-	-	-	-
93	571	571658	Trans 34.5Kv Pole Inspctn&Trmnt		-	-	-	4.43%	(1)	-	-	-	-	-
94	571	571740	TGR Tree Trimming-Transmission		8,172	-	8,172	4.43%	(1)	362	-	362	-	362
95	571	571910	Transm Maint 161KV Reliability		21,163	-	21,163	4.43%	(1)	937	-	937	-	937
96	571	571911	Transm Maint 69KV Reliability		43,680	-	43,680	4.43%	(1)	1,934	-	1,934	-	1,934
97	571	571912	Transm Maint 345KV Reliability		1,328	-	1,328	4.43%	(1)	59	-	59	-	59
98	571	571913	Trans Maint 34.5KV Reliability		3,975	-	3,975	4.43%	(1)	176	-	176	-	176
99	571	571920	Transm 69KV Pole Inspc Reliab		-	-	-	4.43%	(1)	-	-	-	-	-
100	571	571921	Transm 161KV Pole Pole Reliab		-	-	-	4.43%	(1)	-	-	-	-	-
101	571	571998	Trans Reliab Reg Adj Amort		-	-	-	0.00%	(3)	-	-	-	-	-
102	574	574000	Maintenance of transmission plant (Nonmajor only)		25,618	-	25,618	4.43%	(1)	1,134	-	1,134	-	1,134
103			Total Transmission Expenses:		\$ 35,001,401	\$ (29,871,146)	\$ 5,130,255			\$ 228,075	\$ -	\$ 228,075	\$ 1,376,004	\$ 1,604,080

TB 12-24 *

Footnotes:
 (1) - Allocation Transmission WP-12-month average peak
 (2) - Allocation Retail WP-12-month average peak
 (3) - Allocation Direct Assigned

Tickmark:
 * = Traced and Agreed To 12/31/24 Trial Balance

Source: Refer to column (d).

Purpose: To calculate the transmission related expenses.

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 25-EPDE-XXX-TAR
Attachment 2
WP - Other Expenses

Year Ended December 31, 2024

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	\$ 220,600	\$ -	\$ 220,600
2	403	Allocated Depreciation & Amortization Expense	TFR Calculation	817,452	-	817,452
3	408	Taxes Other Than Income Taxes	TFR Calculation	258,461	-	258,461
4	557.4	Pool Operation	4ST 12-24 -WP - Expenses	17,043	-	17,043
				\$ 1,313,556	\$ -	\$ 1,313,556

Source: Refer to column (c).

Purpose: To calculate other TDC expenses.

(For Rate Year Beginning July 1, 2025, Based on 2024 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]	2,420,348		
2	Total Wages Expense	p354.28.b [From Inputs, Pg. 2, Ln. 68]	46,012,790		
3	Less A&G Wages Expense	p354.27.b [From Inputs, Pg. 2, Ln. 67]	13,657,589		
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	32,355,201		
5	Wages & Salary Allocator	(Line 1 / Line 4)	7.4806%		
Plant Allocation Factors					
6	Electric Plant in Service	p207.104.g [From Inputs, Pg. 1, Ln. 32]	3,965,120,084		
7	Accumulated Depreciation (Total Electric Plant)	(Notes 8 & L) p219.29.c [As adjusted on ATT-11, Ln. 6, Col. E]	961,259,682		
8	Accumulated Intangible Amortization (Other Utility Plant)	(Notes A & B) p200.21.c [From Inputs, Pg. 1, Ln. 30]	68,593,648		
9	Total Accumulated Depreciation	(Line 7 + 8)	1,029,853,330		
10	Net Plant	(Line 6 - Line 9)	2,935,266,754		
11	Transmission Gross Plant (excluding Land Held for Future Use)	(Line 27 - Line 26)	730,939,928		
12	Gross Plant Allocator	(Line 11 / Line 6)	18.4342%		
13	Transmission Net Plant (excluding Land Held for Future Use)	(Line 35 - Line 26)	602,739,183		
14	Net Plant Allocator	(Line 13 / Line 10)	20.5344%		
T/D Pole Allocation Factor					
15	Gross Distribution Pole/Structure Investment (Acct 364)	p206.64.b [From Inputs, Pg. 2, Ln. 71]	332,672,793		
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	p206.51.b + p206.52.b [From Inputs, Pg. 2, Lns. 69 & 70]	237,178,434		
17	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	569,851,227		
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)	(Line 16 / Line 17)	41.6211%		
Plant Calculations					
Plant In Service					
20	Transmission Plant In Service	p207.58.g [From Inputs, Pg. 1, Ln. 33]	702,023,705	4.44%	31,188,108
21	General	p207.99.g [From Inputs, Pg. 1, Ln. 46]	120,915,892	4.44%	5,371,810
22	Intangible	p205.5.g [From Inputs, Pg. 1, Ln. 31]	265,636,046	4.44%	11,801,148
23	Total General and Intangible Plant	(Line 21 + Line 22)	386,551,938		17,172,958
24	Wage & Salary Allocator	(Line 4)	7.4806%		7.4806%
25	Total General and Intangible Functionalized to Transmission	(Line 23 * Line 24)	28,916,223		1,284,632
26	Land Held for Future Use	(Note B) [From ATT-5, Ln. 26]	0		0
27	Total Plant In Rate Base	(Line 20 + Line 25 + Line 26)	730,939,928		32,472,740
Accumulated Depreciation					
28	Transmission Accumulated Depreciation	(Note Notes) p219.25.c [From Inputs, Pg. 1, Ln. 47]	120,136,823	4.44%	5,337,199
29	General Plant Accumulated Depreciation	(Note B) p219.28.c [From Inputs, Pg. 1, Ln. 48]	39,204,828	4.44%	1,741,714
30	Accumulated Intangible Amortization (Other Utility Plant)	(Line)	68,593,648	4.44%	3,047,342
31	Total Accumulated Depreciation	(Line 29 + 30)	107,798,476		4,789,055
32	Wage & Salary Allocator	(Line 4)	7.4806%		7.4806%
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 31 * Line 32)	8,063,922		358,248
34	Total Accumulated Depreciation	(Sum Lines 28 + 33)	128,200,745		5,695,447
35	Total Net Property, Plant & Equipment	(Line 27 - Line 34)	602,739,183		26,777,293
Adjustment To Rate Base					
Accumulated Deferred Income Taxes					
36	ADIT	[From ATT 1, Pg. 3, Ln. 26]	-67,384,394	4.44%	(2,993,619)
Regulatory Assets and Liabilities					
36a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)	[From Inputs, Pg. 1, Ln. 23a; see also ATT-14, Ln. 2]	0	4.44%	-
36b	Excess Deferred Taxes Regulatory Liability (Account 254)	[From Inputs, Pg. 1, Ln. 23b; see also ATT-14, Ln. 1]	-11,992,339	4.44%	(532,772)
36c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission	(Line 36a + Line 36b)	-11,992,339		(532,772)
Prepayments					
37	Prepayments	(Note) [From ATT-5, Ln. 37]	1,955,749	4.44%	86,886
Materials and Supplies					
38	Undistributed Stores Expense	(Note) p227.16.c [From Inputs, Pg. 1, Ln. 35]	0	4.44%	-
39	Wage & Salary Allocator	(Line 4)	7.4806%		7.4806%
40	Total Undistributed Stores Expense Allocated to Transmission	(Line 38 * Line 39)	0		-
41	Transmission Materials & Supplies	p227.8.c [From Inputs, Pg. 1, Ln. 34]	9,401,746	4.44%	417,682
42	Total Materials & Supplies Allocated to Transmission	(Line 40 + Line 41)	9,401,746	4.44%	417,682
Cash Working Capital					
43	Operation & Maintenance Expense	(Line 66)	10,049,059	4.46%	448,675
44	1/8th Rule	1/8	12.5%		12.5%
45	Total Cash Working Capital Allocated to Transmission	(Line 43 * Line 44)	1,256,132	4.46%	56,084
Non-Escrowed Funds					
46		[From ATT-4, Line 3, Col. C]	481,505	4.44%	21,391
47	Total Adjustment to Rate Base	(Lines 36 + 36c + 37 + 42 + 45 - 46)	-67,244,610		(2,987,130)
48	Rate Base	(Line 35 + Line 47)	535,494,572		23,790,163

Appendix A
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APPENDIX A, ATTACHMENT H-1
Transmission Delivery Charge Annual True up

				Kansas Allocation	Kansas Jurisdictional Amount
Operations & Maintenance Expense					
Transmission O&M					
49	Transmission O&M		[From ATT-5, Ln. 49]	35,001,401	4.58%
50	Less Account 565		[From ATT-5, Ln. 50]	29,285,099	4.61%
51	Less Expenses Associated with Schedule 1 Rate		[From ATT-5, Ln. 51]	632,794	3.95%
52	Plus Charges billed to Transmission Owner and booked to Account 565	(Note H)	[From ATT-5, Ln. 52]	0	4.44%
53	Transmission O&M		(Lines 49 - 50 - 51 + 52)	5,083,508	
Allocated Administrative & General Expenses					
54	Total A&G		323.197b [From Inputs, Pg. 1, Ln. 55]	74,722,628	4.44%
55	Plus: Fixed PBOP expense	(Note M)	[From ATT-5, Ln. 55]	2,641,800	4.44%
56	Less: Actual PBOP expense		[From ATT-5, Ln. 56]	8,409,528	4.44%
57					
58	Less Regulatory Commission Exp Account 928	(Note)	p323.189.b [From Inputs, Pg. 1, Ln. 53]	2,609,610	4.44%
59	Less General Advertising Exp Account 930.1		p323.191.b [From Inputs, Pg. 1, Ln. 54]	10,475	4.44%
60	Administrative & General Expenses		Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	66,334,815	2,946,991
61	Wage & Salary Allocator		(Line 4)	7.4806%	7.4806%
62	Administrative & General Expenses Allocated to Transmission		(Line 60 * Line 61)	4,962,211	220,451
Directly Assigned A&G					
63	Regulatory Commission Exp Account 928	(Note D)	[From ATT-5, Ln. 63]	0	4.44%
64	Safety/Peak Alert Advertising Expense (Acct 909)	(Note C)	[From ATT-5, Ln. 64]	3,340	4.44%
65	Subtotal - Accounts 909 and 928 - Transmission Related		(Line 63 + Line 64)	3,340	148
66	Total Transmission O&M		(Lines 53 + 62 + 65)	10,049,059	448,675
Depreciation & Amortization Expense					
Depreciation Expense					
67	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note Notes)	p336.7.b&c&d [From Inputs, Pg. 1, Lns. 60, 61, & 62]	16,976,651	4.44%
68	General Depreciation Expense Including Amortization of Limited Term Plant	(Note Notes)	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 63, 64, & 65]	3,043,821	4.44%
69	Intangible Amortization	(Notes A & B)	p336.1.b&c&d&e [From Inputs, Lns. 56, 57, 58, & 59]	15,587,722	4.44%
70	Total		(Line 68 + Line 69)	19,031,542	845,495
71	Wage & Salary Allocator		(Line 4)	7.4806%	7.4806%
72	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 70 * Line 71)	1,423,665	63,248
73	Total Transmission Depreciation & Amortization		(Lines 67 + 72)	18,400,316	817,452
Taxes Other than Income Taxes					
74	Taxes Other than Income Taxes		[From ATT-2, Pg. 1, Ln. 14]	5,817,783	4.44%
75	Total Taxes Other than Income Taxes		(Line 74)	5,817,783	258,461
Return \ Capitalization Calculations					
Long Term Interest					
76	Long Term Interest & Hedging Costs		[From ATT-9, Pg. 2, Ln. 6]	53,566,454	53,566,454
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]	1,790,476,269	1,790,476,269
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]	-48,242,502	-48,242,502
82	Common Stock		(Line 78 - 79 - 80 - 81)	1,838,718,771	1,838,718,771
Capitalization					
83	Total Long Term Debt		[From ATT-6, Pg. 1, Ln. 1, Col A]	1,310,000,000	1,310,000,000
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]	1,838,718,771	1,838,718,771
86	Total Capitalization		(Sum Lines 83 to 85)	3,148,718,771	3,148,718,771
87	Debt %	Total Long Term Debt	(Line 83 / Line 86)	45.00%	45.00%
88	Preferred %	Preferred Stock	(Line 84 / Line 86)	0.00%	0.00%
89	Common %	Common Stock	(Line 85 / Line 86)	55.00%	55.00%
90	Debt Cost	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col C]	4.09%	4.09%
91	Preferred Cost	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col C]	0.00%	0.00%
92	Common Cost	Common Stock	(Note G) Fixed	10.00%	10.00%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 87 * Line 90)	1.84%	1.84%
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)	5.50%	5.50%
96	Rate of Return on Rate Base (ROR)		(Sum Lines 93 to 95)	0.0734	0.0734
97	Investment Return = Rate Base * Rate of Return		(Line 48 * Line 96)	39,304,816	1,746,176

Appendix A
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APPENDIX A, ATTACHMENT H-1
Transmission Delivery Charge Annual True up

Composite Income Taxes				Kansas Allocation	Kansas Jurisdictional Amount
Income Tax Rates					
98	FIT-Federal Income Tax Rate	(Note E)	[From Inputs, Pg. 3, Ln. 1]	21.00%	21.00%
99	SIT-State Income Tax Rate or Composite	(Note E)	[From Inputs, Pg. 3, Ln. 2; see also ATT-5, Ln. 99]	4.00%	4.00%
100	p	(Note E)	[From Inputs, Pg. 3, Ln. 3; see also ATT-5, Ln. 99]	50.00%	50.00%
101	T		$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p) =$	23.84%	23.84%
102	T / (1-T)		Tax Gross-Up	31.30%	31.30%
ITC Adjustment					
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	1,299 4.44%	58
Excess Deferred Taxes Amortization					
103a	Amortized Deficient Deferred Taxes (Account 410.1)		[From Inputs, Pg. 1, Ln. 23c]	0 4.44%	-
103b	Amortized Excess Deferred Taxes (Account 411.1)		[From Inputs, Pg. 1, Ln. 23d]	312,345 4.44%	13,876
103c	Total			312,345	13,876
103d	1 / (1-T)		Tax Gross-Up	131.30%	131.30%
103e	Deficient/Excess Deferred Taxes Allocated to Transmission		(Line 103c * Line 103d)	410,118	18,220
104	ITC Adjust. Allocated to Trans. - Grossed Up		ITC Adjustment x 1 / (1-T)	1,705	76
105	Income Tax Component =		(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =	9,219,347	409,584
106	Total Income Taxes		(Line 105 - Line 104 - Line 103e)	8,807,524	391,288
Revenue Requirement					
Summary					
107	Net Property, Plant & Equipment		(Line 35)	602,739,183	26,777,293
108	Total Adjustment to Rate Base		(Line 47)	-67,244,610	(2,987,130)
109	Rate Base		(Line 48)	535,494,572	23,790,163
110	Total Transmission O&M		(Line 66)	10,049,059	448,675
111	Total Transmission Depreciation & Amortization		(Line 73)	18,400,316	817,452
112	Taxes Other than Income		(Line 75)	5,817,783	258,461
113	Investment Return		(Line 97)	39,304,816	1,746,176
114	Income Taxes		(Line 106)	8,807,524	391,288
115	Gross Revenue Requirement		(Sum Lines 110 to 114)	82,379,497	3,662,053
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities					
116	Transmission Plant In Service		(Line 20)	702,023,705	31,188,108
117	Revenues from Direct Assigned Transmission Facilities	(Note)	[From ATT-5, Ln. 117]	16,652,062 4.44%	739,785
118	Included Transmission Facilities		(Line 116 - Line 117)	685,371,643	30,448,323
119	Inclusion Ratio		(Line 118 / Line 116)	97.63%	97.63%
120	Gross Revenue Requirement		(Line 115)	82,379,497	3,662,053
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	80,425,448	3,575,188
Revenue Credits & Adjustments					
122	Revenue Credits		[From ATT-3, Ln. 10]	2,465,869 4.44%	109,549
122a	Refunds and Surcharges (Adjustments to Gross ATRR) (Entered negative)		[From ATT-11, Pg. 2, Ln. 6]	7,249,691 4.44%	322,075
122b	Total Revenue Credits and Adjustments		(Line 122 + Line 122a)	9,715,560	431,624
123	Annual Total Net Revenue Requirement		(Line 121 - Line 122b)	70,709,888	3,143,565
124	Rev. Rqmt. (w/o incentives) from SPP Regional Upgrades		[From ATT-12, Page 2, Ln. 41, ATRR w/o Incentives]	4,024,834 4.44%	178,807
124a	Incentive Rev. Rqmt from SPP Regional Upgrades		[From ATT-12, Page 2, Ln. 41, Incentive ATRR]	0 4.44%	0
124b	Refunds and Surcharges (Adjustments to SPP Regional Projects' ATRR)		[From ATT-11, Pg. 2, Ln. 12]	0 4.44%	0
124c	TOTAL Rev Rqmt Collected by SPP under SPP OATT for Regional Upgrades		(Line 124 + Line 124a + Line 124b)	4,024,834	178,807
125	Annual Total Zonal Revenue Requirement (Attachment H)		(Line 123 - Line 124)	66,685,054	2,964,758
Network Zonal Service Rate					
126	Zonal Transmission Network 12 CP Average	(Note I)	[From ATT-5, Ln. 126]	960,492	
127	Rate (\$/MW-Year)		(Line 125 / 126)	69,428.00	
128	Network Service Rate (\$/MW/Year)		(Line 127)	\$ 69,428.00	
Schedule 1 Rate Calculations					
129	Account 561 Expenses Associated with Schedule 1 Rate		(Line 51)	632,794	
130	Zonal Transmission Network 12 CP Average	(Note I)	(Line 126)	960,492	
131	Rate (\$/MW-Year)		(Line 129 / Line 130)	\$ 658.82	
132	Schedule 1 Annual Rate (\$/MW/Year)		(Line 131)	\$ 658.82	
133	Schedule 1 Rate (\$/MW/Month)		(Line 132 / 12 months)	\$ 54.902	
134	Schedule 1 Rate (\$/MW/Week)		(Line 132 / 52 weeks)	\$ 12.670	
135	Schedule 1 Rate (\$/MW/Day)		(Line 132 / 365 days)	\$ 1.805	
136	Schedule 1 Rate (\$/MW/Hour)		(Line 132 / 8760 hours)	\$ 0.075	
137	Schedule 7 Annual Firm Point-to-Point Rate (\$/MW/Yr) = Annual Network Service Rate (\$/MW/Yr)		(Line 128)	\$ 69,428.00	
138	Schedule 7 Rate (\$/MW/Month)		(Line 137 / 12 months)	\$ 5,785.667	
139	Schedule 7 Rate (\$/MW/Week)		(Line 137 / 52 weeks)	\$ 1,335.154	
140	Schedule 7 Rate (\$/MW/Day, On-Peak)		(Line 139 / 5 days)	\$ 267.031	
141	Schedule 7 Rate (\$/MW/Day, Off-Peak)		(Line 139 / 7 days)	\$ 190.736	
142	Schedule 7 Rate (\$/MWHour, On-Peak)		(Line 140 / 16 hours)	\$ 16.689	
143	Schedule 7 Rate (\$/MWHour, Off-Peak)		(Line 141 / 24 hours)	\$ 7.947	
144	Schedule 8 Non-Firm Annual Point-To-Point Rate (\$/MW/Yr)=Annual Network Service Rate (\$/MW/Yr)		(Line 128)	\$ 69,428.00	
145	Schedule 8 Rate (\$/MW/Month)		(Line 144 / 12 months)	\$ 5,785.667	
146	Schedule 8 Rate (\$/MW/Week)		(Line 144 / 52 weeks)	\$ 1,335.154	
147	Schedule 8 Rate (\$/MW/Day, On-Peak)		(Line 146 / 5 days)	\$ 267.031	
148	Schedule 8 Rate (\$/MW/Day, Off-Peak)		(Line 146 / 7 days)	\$ 190.736	
149	Schedule 8 Rate (\$/MWHour, On-Peak)		(Line 147 / 16 hours)	\$ 16.689	
150	Schedule 8 Rate (\$/MWHour, Off-Peak)		(Line 148 / 24 hours)	\$ 7.947	

Appendix A
Page 3 of 4
APPENDIX A, ATTACHMENT H-1
Transmission Delivery Charge Annual True up

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.

Source: Appendix A in the TFR Annual Update.

Purpose: To allocate the Total Company balance to the Kansas jurisdictional level.

ALLOCATION OF RATE BASE
12 Months Ending December 31, 2024

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail	Resale		Total Company
			Missouri	Kansas	Arkansas	Oklahoma		TFR	GFR	
Electric Utility Plant:										
1. Production Plant	31,32	WP - Plant in Service	1,547,147,894	82,347,590	58,076,281	76,470,284	1,764,042,049	-	2,573,064	1,766,615,113
Adjustments			-	-	-	-	-	-	-	-
Production Plant Adjusted %			1,547,147,894 87.5770%	82,347,590 4.6613%	58,076,281 3.2874%	76,470,284 4.3286%	1,764,042,049 99.8544%	- 0.0000%	2,573,064 0.1456%	1,766,615,113 100.0000%
2. Transmission Plant	33,34	WP - Plant in Service	624,518,756	33,252,466	23,548,336	30,879,173	712,198,732	36,292,319	-	748,491,051
Adjustments			-	-	-	-	-	-	-	-
Transmission Plant Adjusted %			624,518,756 83.4370%	33,252,466 4.4426%	23,548,336 3.1461%	30,879,173 4.1255%	712,198,732 95.1513%	36,292,319 4.8487%	- 0.0000%	748,491,051 100.0000%
3. Distribution Plant	74	WP - Plant in Service	1,373,334,802	109,641,992	58,410,290	53,731,515	1,595,118,599	-	-	1,595,118,599
Adjustments			-	-	-	-	-	-	-	-
Distribution Plant Adjusted %			1,373,334,802 86.0961%	109,641,992 6.8736%	58,410,290 3.6618%	53,731,515 3.3685%	1,595,118,599 100.0000%	- 0.0000%	- 0.0000%	1,595,118,599 100.0000%
4. Production, Transmission & Distribution Plant Subtotal			3,545,001,453	225,242,048	140,034,908	161,080,972	4,071,359,380	36,292,319	2,573,064	4,110,224,762
Adjustments			-	-	-	-	-	-	-	-
Production, Transmission & Distribution Plant Adjusted %			3,545,001,453 86.2484%	225,242,048 5.4800%	140,034,908 3.4070%	161,080,972 3.9190%	4,071,359,380 99.0544%	36,292,319 0.8830%	2,573,064 0.0626%	4,110,224,762 100.0000%
5. General Plant	4	WP - Plant in Service	119,991,078	7,623,984	4,739,896	5,452,263	137,807,222	1,228,421	87,093	139,122,736
Adjustments			-	-	-	-	-	-	-	-
General Plant Adjusted %			119,991,078 86.2484%	7,623,984 5.4800%	4,739,896 3.4070%	5,452,263 3.9190%	137,807,222 99.0544%	1,228,421 0.8830%	87,093 0.0626%	139,122,736 100.0000%
6. Intangible Plant	4,32	WP - Plant in Service	268,007,753	16,628,250	10,517,007	12,333,809	307,486,819	2,345,504	166,292	309,998,615
Adjustments			-	-	-	-	-	-	-	-
Intangible Plant Adjusted %			268,007,753 86.4545%	16,628,250 5.3640%	10,517,007 3.3926%	12,333,809 3.9787%	307,486,819 99.1897%	2,345,504 0.7566%	166,292 0.0536%	309,998,615 100.0000%
7. Total Electric Utility Plant (includes property under capital lease)		WP - Plant in Service	3,933,000,283	249,494,282	155,291,811	178,867,044	4,516,653,421	39,866,244	2,826,449	4,559,346,113
Adjustments			-	-	-	-	-	-	-	-
Total Electric Utility Plant Adjusted %			3,933,000,283 86.2624%	249,494,282 5.4722%	155,291,811 3.4060%	178,867,044 3.9231%	4,516,653,421 99.0636%	39,866,244 0.8744%	2,826,449 0.0620%	4,559,346,113 100.0000%