

Kansas ECA Adjustment  
 Detail of Storm Uri Deferred Costs

**Schedule GMR-2**

<u>Description</u>	<u>Amount</u>	<u>Period</u>	<u>Year</u>	<u>Classification</u>
Deferral of Kansas ECA February extraordinary energy costs	9,990,632	2	2021	Extraordinary Costs
Deferral of Kansas ECA March extraordinary energy costs	656,716	3	2021	Extraordinary Costs
Deferral of Kansas ECA April extraordinary energy costs	50,773	4	2021	Extraordinary Costs
Deferral of Kansas ECA June extraordinary energy costs	559,414	6	2021	Extraordinary Costs
Deferral of Kansas ECA December extraordinary energy costs	(484,091)	12	2021	Extraordinary Costs
<b>Total Fuel and Purchase Power ("FPP") Extraordinary Costs:</b>	<b>\$ 10,773,444</b>			

**Legal & Consulting Costs**

Anderson & Byrd LLP	735	3	2021	Legal Fees
Bracewell LLP	708	4	2021	Legal Fees
Bracewell LLP	2,977	4	2021	Legal Fees
Anderson & Byrd LLP	499	4	2021	Legal Fees
Nixon Peabody LLP	422	5	2021	Legal Fees
Anderson & Byrd LLP	188	4	2021	Legal Fees
Bracewell LLP	1,398	5	2021	Legal Fees
Anderson & Byrd LLP	285	7	2021	Legal Fees
Bracewell LLP	479	7	2021	Legal Fees
Nixon Peabody LLP	302	7	2021	Legal Fees
Nixon Peabody LLP	96	7	2021	Legal Fees
Nixon Peabody LLP	154	7	2021	Legal Fees
Nixon Peabody LLP	69	7	2021	Legal Fees
Anderson & Byrd LLP	522	8	2021	Legal Fees
Munro Advisors, LLC	18	9	2021	Consulting
Anderson & Byrd LLP	143	10	2021	Legal Fees
Olsson Associates	37	10	2021	Consulting
Utilicast	374	12	2021	Consulting
Bracewell LLP	102	9	2021	Legal Fees
Utilicast	3,984	3	2022	Consulting
Utilicast	2,116	3	2022	Consulting
Utilicast	32	2	2022	Consulting

**Total Legal and Consulting Costs associated with Winter Storm Uri:** \$ 15,640

**Total Extraordinary Costs (FPP Costs and Legal/Consulting):** \$ 10,789,083

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Unit	Account	Dept	Product	Project	Line Descr	Amount	Journal ID	Period	Year
GL001	182,417	102	FU		0221 Extraordinary Costs	10,037,453.73	KSECA21	2	2021
GL001	182417	102	FU		ECR Prior True-up - Reversal	(3,944,656.86)	0000065594	3	2021
GL001	182417	660	LF		AP Accruals	735.30	APA0065389	3	2021
GL001	182417	102	FU		FAC Adjs for Storm Uri & other	(3,944,656.86)	0000065580	3	2021
GL001	182417	102	FU		FAC Adjs for Storm Uri & other	6,631,781.30	0000065580	3	2021
GL001	182417	102	FU		FAC Adjs for Storm Uri & other	3,944,656.86	0000065580	3	2021
GL001	182417	102	FU		FAC Adjs for Storm Uri & other	9,990,632.14	0000065580	3	2021
GL001	182417	102	FU		FAC Adjs for Storm Uri & other	(10,037,453.73)	0000065580	3	2021
GL001	182417	102	FU		FAC Adjs for Storm Uri & other	5,245,130.03	0000065580	3	2021
GL001	182417	999	LF		AP Accruals	3,684.18	APA0065950	4	2021
GL001	182417	102	FU		Recl AR & OK StormUri deferred	(7,932,254.47)	0000066177	4	2021
GL001	182417	660	MA		Anderson Byrd	188.10	MNAP3-0421	4	2021
GL001	182417	660	LF		AP Accruals	498.75	APA0065947	4	2021
GL001	182417	999	LF		AP Accruals	1,397.94	APA0066566	5	2021
GL001	182417	660	LF		AP Accruals	188.10	APA0066404	5	2021
GL001	182417	660	MA		Anderson Byrd	(188.10)	MNAP3-0421	5	2021
GL001	182417	660	LF		AP Accruals	422.23	APA0066407	5	2021
GL001	182417	660	CS		AP Accruals	285.00	APA0067468	7	2021
GL001	182417	999	MA		Bracewell LLP	479.40	AP-UPLOAD	7	2021
GL001	182417	660	LF		AP Accruals	621.07	APA0067800	7	2021
GL001	182417	102	FU		Deferred KS Strm Uri Cost 0621	559,413.82	0000067914	7	2021
GL001	182417	102	FU		Deferred KS Strm Uri Cost 0421	50,772.94	0000067914	7	2021
GL001	182417	102	FU		Deferred KS Strm Uri Cost 0321	656,716.04	0000067914	7	2021
GL001	182417	999	LF		AP Accruals	479.40	APA0068177	8	2021
GL001	182417	000	LF		Cor V-39998 Bracewell	540.55	APCOR-0821	8	2021
GL001	182417	660	CF		AP Accruals	521.55	APA0068506	8	2021
GL001	182417	999	MA		Bracewell LLP	(479.40)	AP-UPLOAD	8	2021
GL001	182417	000	LF		Cor V-39998 Bracewell	101.62	APCOR-0921	9	2021
GL001	182417	000	LF		Cor 8-21 APCOR Bracewell	(540.55)	APCOR-0921	9	2021
GL001	182417	999	CF		AP Accruals	18.06	APA0069106	9	2021
GL001	182417	660	CF		AP Accruals	142.50	APA0069774	10	2021
GL001	182417	999	MA		Olsson Associates	37.22	AP-UPLOAD	10	2021
GL001	182417	999	MA		Olsson Associates	(37.22)	AP-UPLOAD	11	2021
GL001	182417	999	FE		AP Accruals	37.22	APA0070172	11	2021
GL001	182417	102	FU		Deferred KS Strm Uri Fuel Cost	(484,091.34)	KSECA21	12	2021
GL001	182417	000	MA		Utilicast	374.19	MNAP9-1221	12	2021
GL001	182417	660	CS		00275698 Anderson & Byrd LLP	(285.00)	APCOR4	12	2021
GL001	182417	660	CF		00280050 Anderson & Byrd LLP	(521.55)	APCOR4	12	2021
GL001	182417	660	LF		00275698 Anderson & Byrd LLP	285.00	APCOR4	12	2021
GL001	182417	660	LF		00286610 Anderson & Byrd LLP	142.50	APCOR4	12	2021

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GL001	182417	660	LF	00280050 Anderson & Byrd LLP	521.55	APCOR4	12	2021
GL001	182417	660	CF	00286610 Anderson & Byrd LLP	(142.50)	APCOR4	12	2021
GL001	182417	250	CF	AP Accruals	374.23	APA0071424	1	2022
GL001	182417	000	MA	Utilicast	(374.19)	MNAP9-1221	1	2022
GL001	182417	000	FE	Utilicast	32.26	APA0072428	2	2022
GL001	182417	000	CF	Utilicast	3,984.20	APA0072856	3	2022
GL001	182417	000	CF	Utilicast	2,116.30	APA0072856	3	2022

**Total Extraordinary Costs (FPP Costs and Legal/Consulting):**

**\$ 10,789,084**

	182417	102	FU	Int KS ECA Deferred 0321-0521	176,909.53	INTSTRMURI	6	2021
GL001	182417	102	FU	Interest KS ECA Deferred 0621	58,985.60	INTSTRMURI	6	2021
GL001	182417	102	FU	Interest KS ECA Deferred 0721	66,468.50	INTSTRMURI	7	2021
GL001	182417	102	FU	Int KS ECA Defer Adj 03-0621	19,697.70	INTSTRMURI	7	2021
GL001	182417	102	FU	Interest KS ECA Deferred 0821	66,474.76	INTSTMURIA	8	2021
GL001	182417	102	FU	Interest KS ECA Deferred 0921	66,472.28	INTSTMURIA	9	2021
GL001	182417	102	FU	Interest KS ECA Deferred 1021	66,473.12	INTSTMURIA	10	2021
GL001	182417	102	FU	Interest KS ECA Deferred 1121	66,473.34	INTSTMURIA	11	2021
GL001	182417	102	FU	Int KS ECA Def 1221 Rvrs	(66,473.34)	INTSTMURIC	12	2021
GL001	182417	102	FU	Interest KS ECA Deferred 1221	66,473.34	INTSTMURIA	12	2021
GL001	182417	102	FU	Int KS ECA Def 1221 Corr	63,619.41	INTSTMURIE	12	2021
GL001	182417	102	FU	Interest KS ECA Deferred 0122	63,619.41	INTSTMURIA	1	2022
GL001	182417	102	FU	Interest KS ECA Deferred 0422	63,655.59	INTSTMURIA	4	2022
GL001	182417	102	FU	Interest KS ECA Deferred 0922	63,655.59	INTSTMURIA	9	2022
GL001	182417	102	FU	Interest KS ECA Deferred 0622	63,655.59	INTSTMURIA	6	2022
GL001	182417	102	FU	Interest KS ECA Deferred 0222	63,619.60	INTSTMURIA	2	2022
GL001	182417	102	FU	Interest KS ECA Deferred 0822	63,655.59	INTSTMURIA	8	2022
GL001	182417	102	FU	Interest KS ECA Deferred 0722	63,655.59	INTSTMURIA	7	2022
GL001	182417	102	FU	Interest KS ECA Deferred 0522	63,655.59	INTSTMURIA	5	2022
GL001	182417	102	FU	Interest KS ECA Deferred 0322	63,655.59	INTSTMURIA	3	2022
GL001	182417	102	FU	Interest KS ECA Deferred 1022	63,655.59	INTSTMURIA	10	2022

**General Ledger Carrying Charges**

**\$ 1,288,058**

**GL Account Balance at 10/31/2022**

**\$ 12,077,141**

**Additional Anticipated Carrying Charges (February - September 2022 utilizing LTD Rate)**

**Total Projected Regulatory Balance as of September 2022:**

Kansas Energy Cost Adjustment  
 Calculation of Carrying Charges Utilizing Company's WACC

Note: Interest on Storm Uri deferred costs started March 1, 2021.

Calendar Year 2021																																
Year	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022	2022					
Month	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	1	2	3	4				
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total			
Prior Months Balance		\$-																														
Extraordinary Costs - FPP Related	9,990,632.14	656,716.04	50,772.94	-	559,413.82	-	-	-	-	-	(484,091.34)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Extraordinary Costs - Legal/Consulting		735.30	4,371.03	1,820.17		1,385.47	1,082.10	(420.87)	179.72	-	374.19	0.04	2,116.30	4,016.46																		
Projected Costs Legal/Consulting																																
Customer Repayment/Collections																																
Carrying Costs					235,895.13	88,168.20	66,474.78	66,472.28	66,473.12	66,473.34	63,619.41	63,619.41	63,619.60	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59	63,655.59		
Principal Balance	-	9,990,632.14	10,848,083.48	10,703,227.45	10,705,047.62	11,500,356.57	11,587,908.24	11,655,445.10	11,721,496.51	11,788,149.35	11,854,622.69	11,921,164.40	11,987,830.00	12,054,585.59	12,121,441.18	12,188,296.77	12,255,152.36	12,322,007.95	12,388,863.53	12,455,719.12	12,522,574.71	12,589,430.30	12,656,285.89	12,723,141.48	12,790,000.00	12,856,858.59	12,923,717.18	12,990,575.77	13,057,434.36	13,124,292.95	13,191,151.54	
Monthly Carrying Rate (%)	N/A	N/A	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%	0.73%		

<b>Current Carrying Costs:</b>	8.81%
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Schedule GMR-2  
Docket No. 21-EPDE-330-GIE

Approximate Storm Uri Recovery Rate (Per KWH)											
	1	2	3	4	5	7	10	13	15	20	25
Fuel Savings Calculation	1 Year	2 Year	3 Year	4 Year	5 Year	7 Year	10 Year	13 Year (1)	15 Year	20 Year	25 Year
Storm Uri Extraordinary Costs and Anticipated Carrying Costs as of Sept 30, 2022	12,636,744	6,318,372	4,212,248	3,159,186	2,527,349	1,805,249	1,263,674	972,057	842,450	631,837	505,470
Additional Annual Carrying Costs	611,171	596,141	596,544	600,789	606,554	619,971	641,748	663,911	678,564	714,109	747,496
Total Kansas Extraordinary Costs To Be Recovered Annually	\$ 13,247,915	\$ 6,914,513	\$ 4,808,792	\$ 3,759,975	\$ 3,133,903	\$ 2,425,220	\$ 1,905,422	\$ 1,635,969	\$ 1,521,014	\$ 1,345,946	\$ 1,252,966
Rate Design KWH Usage (CB, GP, PT, RG, RH, SH TEB)	223,508,498	223,508,498	223,508,498	223,508,498	223,508,498	223,508,498	223,508,498	223,508,498	223,508,498	223,508,498	223,508,498
Increase per KWH	0.05927	0.03094	0.02152	0.01682	0.01402	0.01085	0.00853	0.00732	0.00681	0.00602	0.00561

Monthly Customer Bill Increase                   \$   59.27   \$   30.94   \$   21.52   \$   16.82   \$   14.02   \$   10.85   \$   8.53   \$   7.32   \$   6.81   \$   6.02   \$   5.61

<b>Current Carrying Costs:</b>
8.8107%

[KS Docket # 19-EPDE-223-RTS](#)

**Direct Testimony of Geoffrey M. Rush**  
**The Empire District Electric Company**  
**Before the Public Utility Service Corporation Commission - Kansas**  
**Docket No. 21-EPDE-330-GIE**

Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	1
9	Monthly payment	(\$1,103,993)
10		
11		
12		
13	Monthly revenue requirement	(\$1,103,993)
14		
15	Total payments	(\$13,247,915)
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**Docket No. 21-EPDE-330-GIE**

Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	2
9	Monthly payment	(\$576,209)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$576,209)
14		
15	Total payments	(\$13,829,027)
<b>16</b>		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	3
9	Monthly payment	(\$400,733)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$400,733)
14		
15	Total payments	(\$14,426,376)
<b>16</b>		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	4
9	Monthly payment	(\$313,331)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$313,331)
14		
15	Total payments	(\$15,039,901)
<b>16</b>		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	5
9	Monthly payment	(\$261,159)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$261,159)
14		
15	Total payments	(\$15,669,514)
<b>16</b>		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	7
9	Monthly payment	(\$202,102)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$202,102)
14		
15	Total payments	(\$16,976,538)
<b>16</b>		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	10
9	Monthly payment	(\$158,785)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$158,785)
14		
15	Total payments	(\$19,054,223)
<b>16</b>		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	13
9	Monthly payment	(\$136,331)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$136,331)
14		
15	Total payments	(\$21,267,591)
<b>16</b>		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	15
9	Monthly payment	(\$126,751)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$126,751)
14		
15	Total payments	(\$22,815,207)
<b>16</b>		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	20
9	Monthly payment	(\$112,162)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$112,162)
14		
15	Total payments	(\$26,918,920)
16		
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Line No.	Description	Regulatory Asset
1		
2	Storm Uri costs (incl. carrying)	\$ 10,773,444
3	Carrying Costs	1,829,960
4	Other Expenses	33,340
5	Total	\$12,636,744
6		
7	Carrying cost	8.81%
8	Term (years)	25
9	Monthly payment	(\$104,414)
10		
11	Ongoing costs (monthly)	
12		
13	Monthly revenue requirement	(\$104,414)
14		
15	Total payments	(\$31,324,150)
<b>16</b>		
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