



**SECTION 1  
SCHEDULE A**

May 27, 2021

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

Re: The Empire District Electric Company  
Abbreviated Rate Case Filing

Dear Ms. Retz:

Attached for filing is an Abbreviated Rate Case Application by The Empire District Electric Company ("Empire") for authority to make certain changes in its charges for electric service in the State of Kansas.

It is requested the attachment be filed, docketed and processed in accordance with the Commission's Rules of Practice and Procedure.

Portions of the Application have been marked as **CONFIDENTIAL**. Empire requests said material be filed pursuant to K.S.A. 66-1220a. The information that has been designated as CONFIDENTIAL is non-public information that in some cases is subject to contractual confidentiality provisions and in all cases is likely to cause harm to Empire and its customers if released to the public.

Hard copies of the Abbreviated Rate Case Application will be furnished to the Commissioners, the hearing officer, Staff and CURB.

Sincerely,

/s/ Gregory W. Tillman

Gregory W. Tillman

Senior Manager, Rates and Regulatory Affairs

Enclosures

**BEFORE THE STATE CORPORATION COMMISSION  
OF THE STATE OF KANSAS**

In the Matter of the Application of The	)	
Empire District Electric Company for	)	
Approval of the Commission to Make Certain	)	Docket No. 21-EPDE- <u>444</u> -RTS
Changes in its Charges for Electric Service	)	

**ABBREVIATED RATE CASE APPLICATION**

The Empire District Electric Company ("Empire," "Company" or "Applicant") files this Abbreviated Rate Case Application for approval to make certain changes in its charges for electric service ("Application"). This Application is being filed pursuant to K.S.A. 66-117, K.S.A. 66-128g, K.A.R. 82-1-231 (b) (3), and other applicable statutes and regulations. It is also being filed pursuant to certain procedural orders issued by the Kansas Corporation Commission ("Commission") in Docket No. 19-EPDE-223-RTS ("223 Docket"). Empire's Application is limited to (1) recovering the capital and operating costs relating to its acquisition of three wind projects: (a) the 301.0 Megawatt ("MW") Neosho Ridge wind project located in southeastern Kansas; (b) the 149.4 MW North Fork Ridge wind project located in southwestern Missouri; and (c) the 149.4 MW Kings Point wind project located in southwestern Missouri (collectively the "Wind Projects"); (2) accounting for the retirement of its Asbury coal plant ("Asbury"); and (3) the non-growth plant and related accumulated depreciation and accumulated deferred income tax balances as of the end of the test year ending June 30, 2020. In support of its Application Empire states as follows:

**I. INTRODUCTION**

1. Applicant is a corporation duly organized and existing under the laws of the State of Kansas and is engaged in doing business in said state and has heretofore duly qualified to do and is



doing business in the states of Missouri, Arkansas and Oklahoma. Applicant owns and operates an electric utility system located in contiguous portions of the states of Kansas, Missouri, Oklahoma and Arkansas with its executive offices at 602 S. Joplin Street, Joplin, Missouri 64801. Applicant is the holder of a certificate from the state of Kansas confining its right to conduct the business of an electric utility pursuant to K.S.A. 66-101, *et seq.*, and by reason thereof has the duty and responsibility to provide and maintain an adequate supply of electric service for its existing and prospective customers located within its defined service area in Cherokee and Labette Counties, Kansas.

2. Applicant has heretofore filed with the Commission certified copies of Articles of Incorporation under which it was organized and of all amendments and restatements thereto and the same are incorporated herein by reference.

3. Empire's ultimate corporate parent, Algonquin Power & Utilities Corp. ("APUC"), is a Canadian corporation whose stock is traded on the Toronto and New York Stock Exchanges. APUC has two business units: (a) a power generation unit that owns or has interests in renewable energy facilities and thermal energy facilities representing more than 1100 MW of installed capacity, and (b) a utility service unit that owns and provides retail water, sewer, electric and natural gas service to over 800,000 combined customers across 13 states. The Company's corporate structure was thoroughly set forth and discussed in Docket No. 16-EPDE-410-ACQ ("410 Docket").

4. Empire provides electric service in an area of approximately 10,000 square miles in Southwest Missouri and the adjacent corners of the states of Kansas, Oklahoma and Arkansas. Empire's operations are regulated by the utility regulatory commissions of these four states, as well

as by the Federal Energy Regulatory Commission ("FERC"). Empire's service area embraces 133 incorporated communities in 26 counties in the four-state area. Most of the communities in Empire's service area are small, with only 35 containing a population in excess of 1,500. Only 12 communities have a population in excess of 5,000, and the largest city, Joplin, Missouri, has a population of approximately 50,000. The economy in Empire's service area is diversified. The service territory features small to medium manufacturing operations, medical, agricultural, entertainment, tourism, and retail interests.

5. At June 30, 2020, Empire served approximately 149,232 residential customers, 25,081 commercial customers, 335 industrial customers, 1,599 public authority and street and highway customers, and one resale customer. Nearly ninety percent (90%) of Empire's customers are located in Missouri. As of June 30, 2020, in Kansas, Empire served approximately 8,203 residential customers, 1,279 commercial customers, 50 industrial customers, 156 public authority and street and highway customers, and no resale customers.

6. Empire's last general rate case was filed on December 10, 2018 in the 223 Docket. As part of a Unanimous Settlement Agreement approved by the Commission on July 30, 2019, in that rate case, Empire provided its customers a one-time bill credit of \$1,976,933 to refund customers the benefits of the Tax Change and Jobs Act ("TCJA") related to the period of January 1, 2018, through July 31, 2019. Empire also provided a credit to customers in base rates in the amount of \$361,896 relating to the tax changes. Empire was allowed to place the revenues it was recovering in its Asbury Environmental and Riverton Cost Recovery ("AERR") rider, \$1,794,980, into base rates and cancel the AERR tariff. Empire was also allowed to establish a Transmission Delivery

Charge ("TDC") and collect \$2,449,381 through the TDC rider. There were no other changes to base rates as a result of the rate case. *Order Approving Unanimous Settlement Agreement with Modification*, pages 3-8, ¶¶ 10-11, 223 Docket. (July 30, 2019). Prior to the rate changes in the 223 Docket that took effect on August 1, 2019, Empire's Kansas customers had benefitted from no increase in base rates for over eight years (January 1, 2012-July 31, 2019). *Application for The Empire District Electric Company*, page 3, ¶ 6, 223 Docket (December 10, 2018).

## **II. AUTHORITY TO FILE ABBREVIATED RATE CASE; WAIVER OF 245-DAY STATUTORY DEADLINE**

7. In order for Empire to utilize the abbreviated rate case provisions of K.A.R. 82-1-231(b)(3)(A), Empire must have obtained prior permission from the Commission to file under this regulation and Empire must be willing to "adopt all the regulatory procedures, principles, and rate of return established by the Commission in the previous rate case order." K.A.R. 82-1-231(b)(3)(A).

8. Empire received permission from the Commission in the 223 Docket to make an "abbreviated filing." In its Order dated June 23, 2020, the Commission granted Empire's request to file an abbreviated rate case. The Commission ordered:

The abbreviated rate case is limited to capturing the revenue requirement impact (rate base and income statement) directly relating to: (1) the retirement of Asbury; (2) the acquisition of the Neosho Ridge, the North Fork Ridge, and the Kings Point wind farms; and (3) the non-growth plant and related accumulated depreciation and accumulated deferred income tax balances as of the end of the test year ending June 30, 2020.

*Order Granting Empire's Request to File Abbreviated Rate Case*, ¶ C, 223 Docket. (June 23, 2020).

In the Commission's Order dated November 19, 2020, the Commission granted Empire's request to

file its entire abbreviated rate case before June 1, 2021. *Order on Motion to Modify Filing Dates*, ¶ A, 223 Docket. (November 19, 2020).

9. Empire's filing adopts all of the Commission's rulings in the 223 Docket. As required, Empire's filing is based on the capital structure and cost of capital recommended by Staff and included in the Commission Staff's revenue requirement model supporting the revenue requirement agreed to in the Unanimous Settlement Agreement and approved by the *Commission's Order Approving Unanimous Settlement Agreement with Modification*. See Direct Testimony of Commission Staff witness Adam Gatewood, page 4, 223 Docket (May 13, 2019); *Joint Motion to Approve Unanimous Settlement Agreement*, page 6, ¶ 14, 223 Docket. (June 12, 2019); *Order Approving Unanimous Settlement Agreement with Modification*, page 6, ¶ 10, 223 Docket. (July 30, 2019). Empire also requests the Commission take administrative notice of the following items from the 223 Docket: Empire's application, schedules, and supporting testimony, the Unanimous Settlement Agreement, the Commission's Order Approving Unanimous Settlement Agreement with Modification and the procedural orders issued by the Commission relating to Empire's request to make this abbreviated rate case filing.

10. Pursuant to Empire's agreement with Staff and CURB, and pursuant to the provisions in K.S.A. 66-117, Empire agrees to waive and extend the 240-day statutory deadline for the Commission to issue a decision in this abbreviated rate case to 365 days from the date of the filing of this Application.

### **III. RATE CASE FILING**

11. In *Celebrating a Century of Service*, the hundred-year history of Empire (1909-2009), Brad Belk, a native of Joplin and local historian, opened his book by stating how electricity is the basic tenet of a civilized society, and, without it, the progression of humankind ceases to move forward. That statement is even more applicable in today's world for electric utilities such as Empire. Empire is bringing about a critical transition to a utility that relies on clean energy at a lower cost through new technologies and better customer solutions.

12. To benefit all stakeholders, Empire has changed its generation focus. Asbury has been retired in order to save customers over \$90 million over the next 20 years. More importantly, Empire's acquisition of three local renewable energy wind projects are now on line. Kings Point, Neosho Ridge and North Fork are delivering 600 MWs of clean, lower cost wind generation. Wind power costs are less over the long term, generally, because there are no fuel costs to generate electricity. Moreover, the Empire wind power costs less because Empire was able to bring tax equity partners to the transaction, who have paid nearly half of the cost of the projects in exchange for renewable tax credits.

13. With the Missouri Public Service Commission ("MPSC") granting Empire certificates of convenience and necessity relating to the Wind Projects in MPSC File No. EA-2019-0010 on June 19, 2019, the Wind Projects are providing Empire and its customers with energy independence and savings going forward by using innovative measures to finance the acquisition of these new modern and cutting-edge local wind farms located in and near Empire's service territory. The new Wind Projects will allow Empire to better compete in the new energy

marketplace for the benefit of Empire's customers. Such action will result in lower cost electricity generated from environmentally responsible resources and will allow Empire to maintain well-paying jobs and other economic benefits for our communities for the next several decades. In no uncertain terms, the Wind Projects are an investment in the future of Empire, our customers and local communities.

14. Asking customers to pay more is never an easy thing to do. But the requested rate increase is an investment in the future that will pay off for years to come. Permitting Empire to charge reasonable rates that will allow it to recover cost to provide electric service is an essential element of a long-recognized compact that assures the reliability of electric service, the ability for Empire to help our customers in the pursuit of what makes them happy and the drive for a sustainable future.

#### **IV. SUMMARY OF THE FILING**

##### **A. LIST OF WITNESSES AND SUBJECT MATTER**

15. The testimony of eight witnesses and the schedules required by K.A.R. 82-1-231(b)(3)(A) are filed in support of this Application.

16. The names of the witnesses and the subject of each witness' testimony are:

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|-----|----------------|--|
| (a) | Timothy Wilson | Policy; Decision to Retire Asbury;   |
| (b) | Todd Mooney    | Acquisition and Financing of the Wind Projects;<br>Customer Benefits from Wind Projects  |
| (c) | Shaen Rooney   | Decision to Acquire Wind Projects; Selection Process<br>used to Acquire Wind Projects; Description of Wind<br>Projects and their Operation; Marketing Performance<br>of Asbury |

- |     |                 |  |
|-----|-----------------|--|
| (d) | Aaron Doll      | Decision to Retire Asbury; Marketing of Wind Energy  |
| (e) | Drew Landoll    | Decommissioning Plan for Asbury; Creation of Asbury Renewable Operations Center by Repurposing Asbury  |
| (f) | Tisha Sanderson | Revenue Requirement Relating to Retirement of Asbury and Acquisition of Wind Projects and Overall Revenue Requirement; Recovery Mechanism for Asbury; Alternative Recovery Mechanism for Wind Projects |
| (g) | James McMahon   | Studies and Evaluations Supporting Acquisition of Wind Projects and Retirement of Asbury   |
| (h) | Frank Graves    | Economic and Regulatory Policies Supporting Recovery of the Remaining Investment in Asbury   |

**B. REVENUE DEFICIENCY**

17. The schedules filed with this Application establish a gross revenue deficiency of \$4,465,956 million. The proposed revenues are just and reasonable and necessary to assure continuing, adequate and efficient utility service and to maintain Empire's financial integrity.

**C. REVENUE DEFICIENCY RELATING TO ACQUISITION OF WIND PROJECTS**

18. As set forth in Empire witness Ms. Tisha Sanderson's Direct Testimony and Schedules, this filing updates Empire's revenue requirement to incorporate the capital investment associated with the acquisition of the Wind Projects by Empire in January and May, 2021, and the operating costs and revenues associated with the Wind Projects. The acquisition and fixed operating costs are being included in base rates in this rate case. The variable operating costs of the Wind Projects and the revenues generated by the Wind Projects will be recovered/credited using Empire's energy cost adjustment/annual cost adjustment ("ECA/ACA") tariff. The adjustments related to the

acquisition and operation of the Wind Projects increase Empire's Kansas annual revenue requirement by \$4,992,969

**D. ALTERNATIVE RATE-MAKING MECHANISM TO RECOVER CAPITAL INVESTMENT AND OPERATING COSTS OF WIND PROJECTS**

19. Empire witness Sanderson is also proposing an alternative ratemaking mechanism to recover the capital investment and operating costs relating to the Wind Projects. The alternative ratemaking mechanism is structured using the mechanism approved by the Commission in Docket No. 18-WSEE-328-RTS ("328 Docket") with respect to Evergy Inc.'s ("Evergy") Western Plains Wind Farm and was referred to in the 328 Docket as "the fixed price PPA approach." *See Order Approving Non-Unanimous Stipulation and Agreement*, page 42 ¶A, 328 Docket (September 27, 2018), *Joint Motion to Approve Non-Unanimous Stipulation and Agreement*, pages 6-7, ¶¶ 20-24, 328 Docket (July 16, 2018). As explained by Ms. Sanderson, under this alternative approach, the overall annual revenue requirement requested in this Application would include a levelized revenue requirement ("LCOE")<sup>1</sup> for the Wind Projects which assumes a capacity factor, and the amount of megawatt hours ("MWhs") generated from the Wind Projects. In the event that the Wind Projects have a cumulative capacity factor and produced MWhs greater than what is set forth in Ms. Sanderson's testimony in any calendar year based upon a rolling three-year average, beginning with the three-year average period ending December 31, 2024 (calendar years 2022, 2023 and 2024), Empire will be allowed to include a charge in its ACA filing to the benefit of Empire that equates to the difference between the actual production and the MWhs multiplied by the amount set forth in

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<sup>1</sup>LCOE is the total cost of the project over its life divided by the amount of expected energy generated from the project over that period. *See* Direct Testimony of Mr. Shaen Rooney, footnote 2.



Ms. Sanderson's testimony. In the event the Wind Projects have a cumulative capacity factor of less than the capacity factor and produced MWHs set forth in Ms. Sanderson's testimony, in any calendar year based on a rolling three-year average beginning in 2022 and using the three-calendar year average for 2022-2024, there will be a credit in the ACA filing to return to customers any shortfall in MWHs multiplied by the amount set forth in Ms. Sanderson's testimony. In the event of changes in law or regulations, or the occurrence of events outside the control of Empire that result in a material adverse impact to Empire with respect to recovery of the Wind Projects' revenue requirement, Empire, as applicable, may file an application with the Commission proposing methods to address the impact of the events, including adjusting the credit due to customers through the ACA described above. Any application would need approval from the Commission and could be contested by Staff or any other party. Finally, Empire would be free to realize any residual value of the Wind Projects at the end of 20 years, which is 2042. If the Commission approves this alternative ratemaking mechanism, it will be necessary to remove the revenue requirement for the Wind Projects calculated using the traditional approach from Empire's request and replace it with the levelized revenue requirement for the Wind Projects under the alternative approach that was modeled under the approach previously approved by the Commission in the Evergy 328 Docket.

**E. ASBURY RETIREMENT ACCOUNTING AUTHORITY ORDER; ASBURY REGULATORY LIABILITY AND ASBURY RETIREMENT RIDER**

20. As also set forth in Empire witness Sanderson's Direct Testimony and Schedules, this filing updates Empire's revenue requirement to account for the retirement of Asbury on March 1, 2020. Ms. Sanderson details the impact that the retirement of Asbury has had on Empire's Kansas revenue requirement. The schedules sponsored by Ms. Sanderson compare the Asbury related costs

currently included in base rates as agreed upon by Empire and Staff in the 223 Docket with the Asbury related costs that remain after the retirement of the coal plant. The majority of the costs that remain after the retirement of Asbury, include (a) return of and on the undepreciated remaining investment in Asbury that was not re-purposed to use in the operation and maintenance of the Wind Projects; (b) labor costs (Empire was able to secure job positions within Empire for those employees who previously worked at Asbury, including positions relating to the operation of the Wind Projects); and (c) Empire's ability to re-purpose a portion of the facilities at Asbury to be used in the operation of the Wind Projects. The adjustments related to the retirement of Asbury decreases Empire's Kansas annual revenue requirement by \$472,609.

21. Ms. Sanderson's Direct testimony also discusses, pursuant to the terms contained in the Unanimous Settlement Agreement approved by the Commission in the 223 Docket, how Empire established a regulatory asset/liability account beginning on March 1, 2020, the date that Asbury was retired, for the purpose of capturing the impact on the revenue requirement of retiring Asbury for the period beginning March 1, 2020 and when new base rates are established in this abbreviated rate case, which is projected to be June 1, 2022. *Joint Motion to Approve Unanimous Settlement Agreement*, pages 6-7, ¶ 15, 223 Docket. (June 12, 2019); *Order Approving Unanimous Settlement Agreement with Modification*, page 6, ¶ 11, 223 Docket. (July 30, 2019). Ms. Sanderson sponsors Empire's proposed Asbury Retirement Rider ("ARR"), which will be used to credit customers for the reduction in costs relating to the retirement of Asbury for the period beginning March 1, 2020, and when new base rates are established in this abbreviated rate case. Empire is proposing to amortize the amount in the regulatory liability account over a three (3) year period, with a true-up

provision at the end of the three years. Empire is also requesting to track and defer any decommissioning and environmental clean-up cost relating to the retirement of Asbury not included in the regulatory liability account and to seek recovery of those costs in its next general rate case.

## **V. WIND PROJECTS**

### **A. THE SELECTION PROCESS FOR THE WIND PROJECTS**

22. As described in the Direct Testimony of James McMahon, in early 2017, after being acquired by APUC, Empire performed an update to its 2016 Least Cost Integrated Resource Planning Process ("2016 IRP") to determine whether it could provide power to its customers on a more cost effective basis based on new assumptions on wind cost and performance parameters and a new methodology to account for the Southwest Power Pool ("SPP") Integrated Market ("IM"). Empire determined based upon this analysis that it could deliver long term savings to customers by acquiring wind generation strategically located in or near the Empire service territory. Given the availability of federal tax credits and accelerated depreciation, and with the assistance from APUC, Empire further determined that it could utilize tax equity financing to significantly reduce its cost to acquire the wind generation. In furtherance of this acquisition strategy, Empire identified two locations in southwestern Missouri that would meet this criteria and acquired the necessary land rights to develop wind generation projects at those locations.

23. In 2017, Empire retained Burns & McDonald to assist with the development of a competitive Request for Proposals ("RFP") for the complete engineering, procurement, construction, and transfer of ownership of up to 800 MWs of fully functional and/or operational wind energy projects that would be strategically located in or near the Empire service territory. On

October 18, 2017, the RFP was issued to 11 wind developers. A copy of the RFP is attached to Mr. Shaen Rooney's Direct Testimony as **Confidential Direct Schedule SR-1**. The RFP provided two options to developers. The first option was for a developer to construct projects that they currently owned and then sell the projects to Empire after the project achieved commercial operation. The second option was for a developer to construct the wind projects on the Kings Point and North Fork Ridge sites in Missouri that were being developed by Empire. Empire specifically sought projects within the SPP footprint, with a preference for those projects strategically located in or near the Empire service territory in order to minimize costs associated with transmission congestion.

24. Empire received bids from 10 developers, reflecting 18 sites that were owned by the developers. Six of the bidders also bid on the Company's two sites in Missouri. A list of bidders is contained in Mr. Rooney's **Confidential Direct Schedule SR-2**.

25. Once the bids were received, Empire and Burns & McDonnell performed a review of the bid packages for conformity with the bidder instructions. In addition to Empire's internal review, Burns and McDonnell provided a summary of deficiencies for each response to Empire, and together Empire and Burns & McDonnell compiled questions for each bidder to clarify items of non-conformity. Most bidders were able to respond and/or revise bids to comply with the RFP. Twenty projects that conformed to the bid instructions remained once this process was complete. Of the 20 projects, eight proposals (from four bidders) were for development on Empire's existing sites. The evaluation team performed an in-depth review of the conforming project proposals and sent additional questions to the bidders. Burns and McDonnell then performed an independent technical evaluation to identify any relevant technical differences in scope and execution.

26. The evaluation process used by Empire, with the assistance of Burns and McDonnell, and the criteria used in that evaluation process, is set forth in detail in Mr. Rooney's Direct Testimony and Schedules, and is incorporated herein by reference. Empire evaluated and ranked all bids for each site totaling twenty projects. The ranking of those bids is set forth in Mr. Rooney's **Confidential Direct Schedule SR-3.**

27. After lengthy negotiations with multiple wind developers, Empire determined that Tenaska/Steelhead had the best ability to develop economic wind projects on the Kings Point and North Fork Ridge sites and that Apex Clean Energy, Inc.'s ("Apex") bid regarding the Neosho Ridge Wind Project was the most economical bid. The key reasons why these developers were selected are identified and discussed in Mr. Rooney's Direct Testimony and Schedules.

**B. THE MPSC'S GRANTING OF CERTIFICATES OF CONVENIENCE AND NECESSITY RELATING TO THE WIND PROJECTS**

28. On June 19, 2019, the MPSC issued a Report and Order granting Empire certificates of convenience and necessity ("CCNs") to own, operate, maintain, and otherwise control and manage the Wind Projects, including the infrastructure necessary for the generators to operate as integrated energy production facilities and deliver energy to the system. MPSC File No. EA--2019--0010, *Report and Order*, issued June 19, 2019, pages 52-53 ("MPSC CCN Docket"). The MPSC authorized Empire to acquire an interest in the holding companies that would own the Wind Projects. *Id.* The CCNs were subject to a number of conditions, including the establishment of in-service criteria and written confirmation from an independent, third-party professional licensed engineer that the Wind Projects have achieved mechanical completion, and there is a reasonable likelihood the Wind Projects will satisfy each of the in-service criteria that had been included in the

Non-Unanimous Stipulation and Agreement filed in the MPSC CCN Docket. Each of the Wind Projects have met these conditions of the CCNs. On January 27, 2021, Empire received the independent engineer's report for the North Fork Ridge project and on May 4, 2021, it received the independent engineer's reports for the Kings Point and Neosho Ridge projects. All three reports are attached to Mr. Shaen Rooney's Direct Testimony as **Direct Schedule SR-6**.

**C. ACQUISITION AND COSTS OF THE WIND PROJECTS**

29. As set forth in Mr. Todd Mooney's Direct Testimony, Empire, along with its tax equity partners Wells Fargo Central Pacific Holdings, Inc. ("Wells Fargo") and JPM Capital Corporation ("JPM") (together, the "Tax Equity Partners"), acquired the holding company for the North Fork Ridge Wind Project on January 27, 2021, and the holding companies for the Kings Point and Neosho Ridge Wind Projects on May 5, 2021.

30. The total cost to acquire the three Wind Holding Companies, the amount paid by Empire and the Tax Equity Partners is set forth in Mr. Mooney's Direct Testimony. Mr. Mooney also provides testimony as to how the actual costs compared to the estimated costs provided to the MPSC in the MPSC CNN Docket. Mr. Mooney discusses in his Direct Testimony the main reasons for the difference in the estimated and final costs, including a discussion on what impact the COVID-19 global pandemic had on the acquisition costs.

**D. EXPECTED SAVINGS TO CUSTOMERS/ CUSTOMER BENEFITS FROM WIND PROJECTS**

31. As shown in Mr. James McMahon's Direct Testimony and Schedules that are filed with this Application and incorporated herein by reference, and as explained in Mr. Mooney's Direct Testimony, in 2018, Empire projected the Wind Projects would deliver approximately \$169 million

in savings to Empire's customers over twenty years. As set forth in Mr. Mooney's testimony, that while the increase to the purchase price and decrease to up-front tax equity funding increased the overall cost of the acquisition, this increase has been offset by increased energy production, a decrease in projected operating expenses and a decrease in the cost of debt. Mr. Mooney testifies that Empire is confident that it will deliver the anticipated savings to its customers.

32. As explained in detail by Mr. Mooney, Empire has been able to take advantage of tax equity financing to deliver significant savings to customers, effectively reducing by nearly 50% the cost of the Wind Projects for its customers.

33. Empire currently has two wind purchased power agreements that will expire in 2025 (Elk River-150 MW) and in 2028 (Meridian Way-105 MW). These expiring contracts represent all of Empire's current wind capacity and more than 40% of the 600 MWs proposed currently. The Wind Projects will provide benefits to Empire's customers by providing replacement for these expiring wind generation contracts, giving Empire control over those wind generation assets and continuing to provide value for their expected lifetime which is longer than the 20-year term of a typical purchased power agreement. Currently, under Empire's expiring wind generation contracts, Empire is paying more than the market rates for the wind-generated power, but has no ability to upgrade those facilities to make them more cost effective because it does not own the generation plant. The Wind Projects will add renewable generation capacity at reduced costs to customers because Empire has put itself and its customers in the position to take advantage of tax benefits through tax equity partnerships. Empire's portfolio analysis showed that adding 600 MW of wind to

that portfolio would benefit customers by substantially lowering the net present value revenue requirement of Empire's generation portfolio and reducing portfolio risk.

34. The timing of the acquisition of the Wind Projects may not have matched up perfectly with the timing of the expiration of the Elk River and Meridian Farm wind purchased power agreements. However, the overriding factor that needs to be taken into account with respect to the timing of the acquisition and why Empire decided now was the appropriate time to make the acquisitions (instead of waiting until its existing wind power contracts expired) had to do with Empire's ability to acquire significant renewable energy resources at about a 50% savings due to the availability of the tax benefits and the use of a tax equity partnership structure to acquire the Wind Projects. Under current tax laws, those opportunities are not available to Empire and its customers if the utility waits to perfectly match up the expiration of the existing wind purchased power agreements and the acquisition of new wind resources. The acquisition of the Wind Projects not only have the benefit of rebalancing Empire's portfolio with significant renewable energy resources, but such results in a low-cost (in the market price) opportunity to replace the existing wind purchased power agreements that will expire. Adding wind to Empire's portfolio reduces risk and decreases costs because wind performs better than the status quo resource acquisition plan under nearly all of the market scenarios evaluated by Empire in the revised IRP study.

35. In issuing Empire certificates of convenience and necessity for the Wind Projects, the MPSC found that the benefits of the Wind Projects, which included (1) the likely reduction in revenue requirement of \$169 million over 20 years, (2) the diversification of Empire's energy supply portfolio, (3) the replacement of the wind generation purchase power agreements that will expire in



the next few years, and (4) the acquisition of in-demand renewable energy, clearly outweighed the costs and risks associated with the acquisition of the Wind Projects at the present time. *MPSC CCN Docket Order*, pages 18-23.

36. Approval of the acquisition of the Wind Projects is consistent with this state's efforts to diversify energy supply through the support of low-cost renewable energy resources. In addition, the public interest is promoted by Empire taking pro-active steps in competing in the SPP marketplace with the overall goal of reducing energy costs for its customers by owning and operating generation that can compete in the SPP marketplace. Empire's efforts to acquire the Wind Projects is an example how being pro-active will result in benefits to customers and why such should be approved by this Commission.

37. The Commission should know that Empire understands it is a public utility. Empire has a duty to its customers to provide safe and adequate electric service at just and reasonable rates. In doing so, Empire seeks to invest in ways that will provide its customers with opportunities for savings and that will reduce price risks in the future. The Wind Projects fit this description.

#### **E. FINANCING OF THE WIND PROJECTS/TAX EQUITY STRUCTURE**

38. As set forth in Mr. Mooney's testimony, Empire financed the acquisitions of the Wind Holding Companies with a combination of internal capital and capital from the Tax Equity Partners. Specifically, Empire borrowed \$425 million from its indirect parent Liberty Utilities Co. ("LUCo") and issued \$135 million of new common shares to LUCo to fund its share of the acquisition costs. The debt financing is at an interest rate of 2.079% over a ten-year term. The

remaining balance of the costs to acquire the Wind Projects was funded by the Tax Equity Partners by establishing a tax equity structure for the Wind Projects.

39. Mr. Mooney explains that a tax equity structure is a method of financing renewable energy projects (including wind projects and solar generation projects) to optimize the value in the near term of available tax incentives. In a tax equity structure, large, tax-paying corporations (typically large banks and insurance companies) become equity partners in a wind project ("Tax Equity Partners"). In exchange for providing a significant portion of the capital investment of the partnership, which is used to develop the wind generation facility, a Tax Equity Partner receives the tax incentives (Production Tax Credits ("PTCs") and Modified Accelerated Cost Recovery System ("MACRS"))<sup>2</sup> generated from the wind project during the first 10 years of the project's life. In addition, the Tax Equity Partner receives cash distributions in the latter years of the project (typically in years 6 to 10) as part of its return on and recovery of the capital it invested. On or before the end of the first ten years when the Tax Equity Partner has received its return on and recovery of its investment, the ownership structure "flips" and the majority of the ongoing financial benefits of the wind project transfers over to the non-tax equity partner, with the Tax Equity Partner retaining a nominal residual stake in the partnership (typically 5%). At this point, the non-tax equity investor also has an option to purchase the tax equity investor's interest in the partnership.

40. Tax equity structures have been used to finance over 62 GW of wind and solar projects in the United States over the past decade.<sup>3</sup> These structures are accepted by the IRS as long

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<sup>2</sup>PTCs and MACRSs are discussed in detail in Mr. Mooney's testimony.

<sup>3</sup>BNEF Tax Equity Update: 2017, Tax Equity Demand Forecast dataset.

as they conform to certain well-established guidelines and jurisprudence, including Revenue Procedure 2007-65.

41. As explained by Mr. Mooney, the United States federal government has legislated the phase-out of PTCs over the next several years. To qualify for PTCs at their current value of \$25 per MW-hour, a project must begin construction before January 1, 2017. The beginning of construction is typically achieved by incurring at least 5% of a wind project's costs before the applicable date.<sup>4</sup> By working with wind equipment manufacturers and project developers who have already met this test, Empire has secured projects that qualify for PTCs at their maximum value of \$25 per MW-hour. Note, however, that there is a five-year limit on the timeframe allowed for construction.<sup>5</sup>

42. Any projects that begin construction after December 31, 2016 qualify for a reduced amount of PTCs as follows:

Start of Construction	PTC%	PTC Value \$/MW-hour
Before 1/1/2017	100%	24.00
During 2017	80%	20.00
During 2018	60%	15.00
During 2019	40%	10.00
After 12/31/2019	0%	0.00

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<sup>4</sup>IRS has provided guidance on the determination of the beginning of construction in Internal Revenue Notice 2016-31. The beginning of construction can be established either by beginning physical work of a significant nature (section 2) or by incurring at least 5% of a wind project's costs (the "Five Percent Safe Harbor" provided in Internal Revenue Notice 2013-29).

<sup>5</sup>In order to qualify for PTCs, a wind project must have completed construction and been placed in service within four years of the date that construction commenced. Internal Revenue Notice 2016-31, section 3. This timeframe has been extended to five years by Internal Revenue Notice 2020-41.

Given that the percentage of the PTC that is available phases out completely for projects that start construction after December 31, 2019, a limited window of time exists in which to take advantage of this significant tax benefit. On May 27, 2020, the IRS extended the PTC deadline by one year to December 31, 2021, because of COVID-19 (Notice 2020-41).

43. Mr. Mooney also explains in his testimony that in addition to qualifying for the tax benefits associated with the PTCs, wind projects also qualify for accelerated tax depreciation using the five-year MACRS schedule.<sup>6</sup> Depreciation is a deductible expense that reduces taxable income, decreasing income tax payable. Depreciating the assets of a wind project over a five-year timeframe (compared to the approximately 30-year life of the project) creates income tax losses for the wind project in its first five years. These losses can also be used by its owner(s) to offset other sources of taxable income, realizing significant income tax savings.

44. The combined value of PTCs and accelerated depreciation to a wind project is reflected in Mr. Mooney's Table 1 in his testimony. When combined, the net present value of the federal tax benefits can be a significant portion of the total capital cost of a wind project. As explained by Mr. Mooney, in order to maximize the value of the PTCs and accelerated depreciation, the majority of non-regulated wind and solar generation projects in the United States have been financed using a tax equity structure.

45. Mr. Mooney sets forth in his testimony why Empire used a tax equity structure instead of a more traditional structure in which Empire would have been the sole owner of the Wind

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<sup>6</sup>See 26 U.S.C. ' 168.

Projects from the outset and finance the Wind Projects' costs with conventional utility debt and equity financing. He explains that Empire implemented a tax equity structure in order to maximize customer savings by utilizing the value of the available tax incentives. Such a structure enabled Empire to reduce its capital investment to acquire the Wind Projects by an amount that reflects the ability of a Tax Equity Partner to utilize the tax savings provided by both PTCs and MACRS in the near term. This reduced capital investment allows customers to realize the benefits of the full 10 years of PTCs and MACRS from day 1 through a reduced rate base. In its financial modeling associated with Empire's update to its 2016 IRP, Empire estimated that, given the time value of money, using a tax equity structure (as compared with direct ownership of the Wind Projects by Empire without a partner) would result in between \$4 and \$7 per MWh more savings for Empire customers.

46. If Empire had financed the Wind Projects using conventional utility debt and equity financing, the tax benefits earned by the Wind Projects would be greater than what Empire would need to eliminate its income tax payable in each year for at least the first 10 to 15 years of the Wind Projects' life. Any unused tax benefits would need to be carried forward to future tax years, but given the time value of money, delayed use of the tax benefits represents diminished economic value for Empire's customers.

47. Mr. Mooney testifies that Empire selected Wells Fargo as one of its Tax Equity Partners because Wells Fargo has significant experience providing tax equity to renewable energy projects in the United States, financing approximately 11,000 MW of renewable generation, representing approximately \$6 billion of investment, since 2007. JPM, the other Tax Equity Partner,

also has significant experience providing tax equity to renewable energy projects. Based on this experience, and Empire's evaluation of indicative pricing from three other tax equity providers, Empire determined that Wells Fargo and JPM offered the most economic value to the project, which translates into greater cost savings for Empire's customers. Mr. Mooney states that Empire evaluated the creditworthiness of Wells Fargo and JPM. Wells Fargo Bank, NA has a long-term issuer credit rating from DBRS of AA; a rating of AA- from Fitch; a rating of Aa2 from Moody; and a rating of A+ from Standard and Poor's. These credit ratings demonstrate that Wells Fargo has an investment grade credit rating, meaning that Wells Fargo is judged to have low credit risk and a high likelihood of being able to meet its ongoing obligations. Similarly, JPM has a long-term issuer credit rating of A2 from Moody. These are highly desirable in a tax equity provider, as it means that the tax equity providers are highly likely to be able to meet their funding obligations under the tax equity partnership.

48. As indicated in Mr. Mooney's Direct Testimony, the Report and Order issued in the MPSC CCN Docket required the following:

Planned Ownership Structure. The Kings Point, North Fork Ridge, and Neosho Ridge wind projects shall be accomplished using federal tax incentives in conjunction with a tax equity structure. To create the tax equity structure, Empire and a tax equity partner will own a holding company for each Wind Project, each of which will be a direct subsidiary of Empire (the "Wind Holdco"). Empire, via the Wind Holdco, will acquire a wind project company ("Wind Project Co.") that owns a specific Wind Project. After approximately ten years of tax equity participation and Empire joint ownership of the Wind Project Co. (through the Wind Holdco), Empire will have the right to purchase the tax equity partner's ownership interest in the Wind Holdco, at which point Empire would wholly own the Wind Project Co.

*MPSC CCN Docket Order at 54.*

As part of the acquisition process, all three holding companies were consolidated into Empire Wind Holdings, LLC which is a direct subsidiary of Empire.<sup>7</sup> Empire now owns the Class B membership interests in Empire Wind Holdings, LLC and the Tax Equity Partners own the Class A membership interests. This two class structure is necessary to implement the tax equity structure, including the provision of the differing allocations of tax benefits and cash distributions to the Tax Equity Partners and to Empire as outlined in the confidential table found in Paragraph 12.g.i. of the Non-Uniform Stipulation and Agreement approved in the MPSC CCN Docket . The rights of each class of the Class A and Class B members is spelled out in the Limited Liability Agreement ("LLCA") for Empire Wind Holdings, LLC which is attached to Mr. Mooney's testimony as **Confidential Direct Schedule TM-5.**

49. The MPSC CCN Docket Order also required the following:

The following conditions shall apply to the transactions with the Tax Equity Partner(s):

- i. Empire, through its ownership in Wind Holdco(s), shall contract with tax equity partner(s) ("TEPs") for financing of the Wind Projects (a tax equity agreement), which contracts shall include terms for the approximate initial capital contribution, approximate expected return, partnership taxable income allocations for Years 1 to 10 (flip date) and thereafter, contingent contributions Years 1 to 10, purchase option, and creditworthiness, consistent with the parameters set out in the confidential table found in Paragraph 12.g.i. of the *Non-Uniform Stipulation and Agreement*.
- ii. Empire, through its ownership in the Wind Holdcos, shall enter into any such tax equity agreements with a TEP, as evidenced by an executed Term Sheet with one or more TEPs before issuing the Notice to Proceed with Construction of that project;

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<sup>7</sup>Mr. Mooney describes in his testimony how this meets the "planned ownership structure" requirements of the MPSC CCN Order.

- iii. Within 30 days of when it executes a tax equity agreement Empire shall file in File No. EA-2019-0010 a notice it has executed the agreement and provide to each of the other signatories a copy of that tax equity agreement; and
- iv. The tax equity agreement that Empire executes for a Wind Project must satisfy each and every one of the parameters in the table above.

*MPSC CCN Docket Order* at 56-57. Empire has satisfied these requirements. Empire entered into Equity Capital Contribution Agreements ("ECCAs") with the Tax Equity Partners for each of the Wind Projects<sup>8</sup> and a LLCA for the holding company of the Wind Projects, Empire Wind Holdings, LLC. The ECCAs and LLCA set forth the terms and conditions of the Tax Equity Partners' investment in the Wind Projects; the ECCAs are attached to Mr. Mooney's testimony as **Confidential Direct Schedules TM- 6 through 8**. Mr. Mooney's testimony contains a table that identifies the requirements from Paragraph 12.g.i of the MPSC CCN Order and the final terms from the ECCAs and LLCA and how each is met.

**F. THE TERMS OF THE PURCHASE AND SALE AGREEMENTS FOR THE THREE WIND HOLDING COMPANIES ("PSAs")/PARTICIPATION OF LIBERTY UTILITIES CO. IN THE WIND PROJECTS**

50. On October 12, 2018, Empire entered into two Purchase and Sale Agreements with Tenaska Missouri Matrix Wind Holdings, LLC ("Tenaska") and Steelhead Missouri Matrix Wind Holdings, LLC ("Steelhead" and collectively, "Tenaska/Steelhead"), pursuant to which Tenaska and Steelhead would sell to Empire the North Fork Ridge and Kings Point Wind Projects. On July 7,

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<sup>8</sup>Empire entered into the ECCA for the Neosho Ridge Wind Project on November 8, 2019 and which was filed with the Commission on November 13, 2019. The Neosho Ridge Wind ECCA was amended on December 30, 2020, the date on which Empire entered into the Kings Point and North Fork Ridge ECCAs so that all three agreements would have consistent terms and conditions. On January 25, 2021, Empire provided the requisite notice to the Commission of the North Fork Ridge and Kings Point ECCAs, and the First Amendment to the Neosho Ridge ECCA.



2020, Empire amended and restated these PSAs to reflect the purchase of Tenaska's interests in these two Wind Projects by Liberty Utilities Co. ("LUCo") on November 5, 2019 and to incorporate other prior amendments agreed to by Empire and the original sellers (i.e., Tenaska and Steelhead). On December 30, 2020, Empire, LUCo, and Steelhead agreed to further amend the North Fork Ridge PSA in order to provide for two separate tranches of tax equity investment in the North Fork Ridge project; the first tranche representing a 20% investment which occurred on December 30, 2020, and the second tranche representing the remaining 80% investment on January 27, 2021.<sup>9</sup> The amended and restated North Fork Ridge and Kings Point PSAs are attached to Mr. Mooney's Direct Testimony as **Confidential Direct Schedules TM- 1 and 3.**

51. On November 16, 2018, Empire entered a Purchase and Sale Agreement with Neosho Ridge Wind JV, LLC (the "Neosho Ridge JV"), a joint venture between a subsidiary of Apex Clean Energy, Inc. ("Apex") and a subsidiary of Steelhead Wind 2, LLC ("Steelhead"). On March 31, 2020, Empire amended and restated the Neosho Ridge PSA agreement to align with particular requirements of Empire's Tax Equity Partners. The amended and restated Neosho Ridge PSA is attached to Mr. Mooney's Direct Testimony as **Confidential Direct Schedule TM-2.**

52. As explained by Mr. Mooney in his Direct Testimony, on July 7, 2020, LUCo stepped into the shoes of Tenaska which was one of the two sellers of the North Fork Ridge and Kings Point Wind Projects (the other seller being Steelhead Missouri Matrix Wind Holdings, LLC). This resulted from Tenaska's decision to terminate its role in the projects when the SPP did not issue

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<sup>9</sup>The North Fork Ridge tax equity investment was separated into two tranches in order to maximize the amount of tax equity contributions to the project.

interconnection agreements for the North Fork Ridge and Kings Point Wind Projects in a timely manner, and because the U.S. Army Corps of Engineers did not timely issue the 404 Permit. As the parent of Empire, LUCo desired that Empire's customers have the opportunity to benefit from the ownership of low-cost wind energy in the limited remaining window for federal production tax credits that effectively put wind generation "on sale." Empire and LUCo, as its designee to step into the shoes of Tenaska, closely evaluated all available information and, based on that information and expertise of their respective personnel, determined that adequate time remained to complete the construction of the Kings Point and North Fork Ridge Wind within acceptable cost and risk parameters that remained consistent with Empire's goals.

53. Mr. Mooney testifies that Empire did not itself elect to purchase Tenaska's interest in the Wind Projects and assume its obligations as a seller under the PSAs for two reasons. First, while Empire and LUCo had concluded that the Wind Projects could be continued within acceptable cost and risk parameters, and setting aside any regulatory impediments, having Empire step into Tenaska's shoes at that point would have resulted in Empire assuming additional cost and timing risks as a developer. Second, it was uncertain whether Empire had the authority to consummate an immediate step-in at that stage of the Wind Projects, considering the need to obtain regulatory approvals. Therefore, LUCo stepped in, assuming (with Steelhead) the risks allocated to the sellers by the terms of the PSAs. In doing so, LUCo preserved for Empire the protections afforded to Empire under the PSAs with respect to remaining risks of construction and with respect to satisfaction of other conditions to closing under the PSAs (all of which remain unchanged in the

amended and restated PSAs). Empire did not terminate the Wind Projects because it felt that the savings promised to customers could be delivered under the current circumstances.

**G. OPERATION OF THE WIND FARMS**

54. As set forth in Mr. Shaen Rooney's Direct Testimony, all three Wind Projects are currently in operation and in service to the Company's customers. A map depicting the location of each of the Wind Projects is attached to Mr. Rooney's Direct Testimony as **Direct Schedule SR-5**.

55. Mr. Rooney testifies that the North Fork Ridge Wind Project, which was constructed by Mortenson Construction, has a capacity of approximately 149.4 MWs and interconnects at Empire's substation at Asbury. The North Fork Ridge Wind Project consists of sixty-nine wind turbine generators and the infrastructure necessary for these generators to operate as an integrated energy production facility and deliver energy to the generation system. Each turbine consists of a foundation, tower, nacelle, hub, and blades. The nacelle contains a gearbox, generator, and transformer. There is an underground communications network, to allow monitoring and control of each turbine. There is also an underground collection network that takes the energy generated from each turbine to the project substation. The project substation consists of a large transformer, protective relays, electrical bus work, circuit breakers, and capacitor banks. An approximately 6.5-mile 161 kV generation tie line carries energy from the project substation to the point of interconnection at Empire's Asbury substation. There is a satellite maintenance facility to supplement the existing Asbury maintenance shop, which serves all three wind facilities. Access roads have also been constructed to allow for maintenance. The plans and specifications for the

North Fork Wind Project, are provided as attachments to the Purchase and Sale Agreements that are filed with Todd Mooney's Direct Testimony as **Confidential Direct Schedule TM-3**.

56. Mr. Rooney's Direct Testimony also indicates that the Kings Point Wind Project, also constructed by Mortenson Construction and with a capacity of approximately 149.4 MWs, interconnects at the substation at Empire's La Russell Energy Center. The Kings Point Wind Project consists of sixty-nine wind turbine generators and the infrastructure necessary for these generators to operate as an integrated energy production facility and deliver energy to the generation system. Each turbine consists of a foundation, tower, nacelle, hub, and blades. The nacelle contains a gearbox, generator, and transformer. There is an underground communications network to allow monitoring and control of each turbine. There is also an underground collection network that takes the energy generated from each turbine to the project substation. The project substation consists of a large transformer, protective relays, electrical buswork, circuit breakers, and capacitor banks. An approximately 15-mile 161 kV generation tie line has been constructed to carry energy from the project substation to the point of interconnection at Empire's La Russell Energy Center. There is also a satellite maintenance facility at Kings Point. This maintenance facility includes more warehouse space than the facility at North Fork Ridge due to the distance to the primary maintenance facility at the Asbury maintenance shop. The plans and specifications for the Kings Point Wind Project are also provided with Todd Mooney's Direct Testimony as attachments to the PSA, which is attached to Mr. Mooney's testimony as **Confidential Direct Schedule TM-1**.

57. As set forth in Mr. Rooney's testimony, Neosho Ridge, was constructed by IEA Constructors, LLC; has a capacity of approximately 301.0 MWs; and interconnects to a new

substation on Evergy Kansas Central, Inc.'s ("Evergy") Neosho-to-Caney River 345 kV transmission line. Neosho Ridge consists of 139 wind turbine generators and the infrastructure necessary for these generators to operate as an integrated energy production facility and deliver energy to the generation system. Each turbine consists of a foundation, tower, nacelle, hub, and blades. The nacelle contains a gearbox, generator, and transformer. There is an underground communications network to allow monitoring and control of each turbine. There is also an underground collection network that takes the energy generated from each turbine to the project substation. The project substation consists of a large transformer, protective relays, electrical buswork, circuit breakers and reactive compensation devices. An approximately 8-mile 345 kV generation tie line was constructed to carry energy from the project substation to the point of interconnection on Evergy's Neosho-to-Caney River 345 kV transmission line. On November 17, 2020, Empire was granted a Transmission Rights Only Certificate of Public Convenience and Authority from the Commission (Docket No. 20-EPDE-503-COC), for this transmission line. Infrastructure to allow maintenance of the turbines was also constructed, consisting mainly of roads for ease of access and a maintenance building. The plans and specifications for Neosho Ridge are provided with Todd Mooney's Direct Testimony as **Confidential Direct Schedule TM--2**.

58. Empire monitors and operates the Wind Projects from an operations center located in the former Asbury Power Plant office building, which is described in more detail in the Direct Testimony of Mr. Drew Landoll. The employees that perform this function were selected from among Empire's current employees. Empire also maintains the balance of plant equipment, that is, everything other than the turbines. Due to warranty provisions, maintenance is performed by the

turbine original equipment manufacturer ("OEM") under a service and maintenance agreement ("SMA").

59. As set forth in Mr. Rooney's Direct Testimony, because Empire participates in the SPP IM, an outage at one or even all three of the projects will not result in service interruption. In fact, these projects can help bolster the reliability of the system. For instance, during the extreme cold weather event of mid-February, 2021, all three wind farms, which are equipped for cold weather operation, were able to generate energy without having to compete for natural gas with other electric generation or home heating. Also, Empire has more than a century of experience in operating and maintaining electric generating facilities. This experience will be used as outage causes are diagnosed, safe and effective restoration measures are implemented, and root causes are identified to increase reliability. If it is determined that outages are caused by a manufacturing or construction defect, Empire will use all remedies available under the purchase and sale agreements for the Wind Projects or the Turbine Supply Agreements to resolve the problem.

#### **H. MARKETING OF THE ENERGY FROM THE WIND PROJECTS/MARKET REVENUES**

60. As explained by Mr. Aaron Doll in his Direct Testimony, the Wind Projects are registered as dispatchable variable energy resources ("DVER") in the SPP IM and the offering strategy is very similar to the strategy utilized with the Elk River and Meridian Way wind farms that Empire currently purchases energy from under third-party purchased power agreements ("PPA"). With respect to the Elk River and Meridian PPAs, during their first 10 years of operation, the energy was offered into the SPP IM at a negative offer calculated to reflect the lost production tax credit. After 10 years of each PPA, the offer was then reduced to nearly a \$0/MWh offer to reflect the ten-

year expiration of the production tax credit. Empire will also be offering the energy produced from the Wind Projects in at a negative offer reflective of a lost production tax credit if the market chooses to curtail. According to Mr. Doll, this is consistent with how much of renewable generation is offered into the SPP IM and is permitted by documents governing participation in the SPP IM. Mr. Doll explains that Empire, as the Service Provider, is and will be restricted from any scheduling activities that are not in accordance with the SPP Market Protocols and the SPP Open Access Transmission Tariff ("OATT"). Essentially, the interests of both Empire, on behalf of its customers, and the tax equity partners, are aligned and policies are in place to ensure adherence to the guidelines set forth in the SPP IM.

61. Mr. Doll testifies that Empire has begun marketing energy from the Wind Projects. Empire is the acting Market Participant ("MP") for all three projects which allows the Company to claim the capacity for resource adequacy requirements and obligate the marketing activities for the projects.

62. Empire has entered into an Energy Management Service Agreement ("EMSA") with each of the three Wind Project companies, Neosho Ridge Wind, LLC, North Fork Ridge Wind, LLC, and Kings Point Wind, LLC. In each of the EMSAs, Empire agrees to provide services for the dispatch and scheduling of energy and ancillary services from the Wind Projects into the SPP IM. The agreement specifically provides the granular level of responsibilities that are to be performed by the scheduling entity (Empire), in accordance with SPP Market Protocols and the SPP Open Access Transmission Tariff ("OATT") and what rate will be charged for those responsibilities. Furthermore, the EMSA outlines the requirements for both the Project Company (the wind farm

LLCs) and the Service Provider (Empire), in regard to the data collection and communication from the facility via Remote Terminal Units ("RTU") and the Supervisory Control and Data Acquisition ("SCADA"). Each EMSA provides a Service Fee for the annual provision of services outlined in the document. The service fees are market assessments for a third party to perform similar activities. The EMSAs were previously submitted to the Commission and are attached to Mr. Mooney's Direct Testimony as **Confidential Direct Schedule TM-12**.<sup>10</sup>

63. As explained by Mr. Doll, Empire anticipates that sales of energy from the Wind Projects will lower the costs in the energy cost adjustment ("ECA") by an estimated \$56 million on an annual basis (total company). This would amount to approximately \$2.8 million annual for Kansas customers, or approximately \$149.00 per year for a customer using 1,000 KWh per month. The market revenue from the Wind Projects will be calculated in the same way as revenues received by Empire from the sale of energy from its other generation assets. Market revenue is simply the revenue received by Empire for generation and any other products sold into the SPP IM, net of any market charges that are typically assessed to generators as distribution payments. The market revenue generated from each Wind Project should be treated exactly as Empire treats the revenue from the rest of its generation assets. Empire also proposes to include the following additional sources of revenue received in the "market revenue" calculation: Paygo, distributions from Tax Equity, RECs, and PTCs.

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<sup>10</sup>There are other agreements relating to the operation of the Wind Projects that are identified and described in Mr. Mooney's Direct Testimony. Those agreements include (a) Operations and Maintenance Agreements; (b) Asset Management and Administrative Services Agreements; (c) Affiliate Service Agreement with Liberty Utilities (Canada) Corp.; (d) Affiliate Services Agreement with Algonquin Power Fund (America) Inc.; (e) Hedge Agreements; and (f) Non-Energy Products Agreements.



64. Paygo, which is more completely described in the Direct Testimony of Empire witness Todd Mooney, is a variable amount of revenue received from the tax equity ("TE") partners for generation beyond what was originally calculated as part of the contribution to the project. Since this component is variable and is directly related to generation levels that are subject to the IM, it is appropriate to include them into the ECA as an immediate source of revenue to customers for generation greater than that which was calculated for the original contribution to the project.

65. TE distributions, as more fully described in Mr. Mooney's Direct Testimony, are a necessary component of the TE structure. Without these components, the amount of contribution to the projects would be reduced, therefore increasing the costs to Empire customers.

66. Each of the Wind Projects will generate RECs. These RECs will be purchased by Empire as the "buyer" from Neosho Ridge, LLC, North Fork Ridge, LLC, and Kings Points, LLC as the "sellers" for a price per REC described in Mr. Doll's testimony. The three Wind Project LLCs are 100% owned by Empire Wind Holdings, LLC of which The Empire District Electric Company is a Class B member representing approximately 50% of the ownership, with the other 50% owned by TE as the Class A member. This process is outlined and memorialized in the Non-Energy Products Agreement for each respective Wind Project, which have previously been submitted to the Commission. After Empire takes ownership of the RECs, any sales of excess REC's, beyond what is required to meet different renewable standards, will generate revenue which will be refunded to the customer through the ECA.

67. Each of the Wind Projects will also be eligible for PTCs based on the amount of wind generated and sold into the SPP IM. Empire will retain approximately 1% of the PTCs and, thus,

the revenues commensurate with the value associated with these PTCs should also flow through the ECA as an immediate refund of an offsetting tax liability that is reflected in customer's rates. Since the PTCs are variable and based on generation, it would be appropriate to include them in fuel and return their value to customers as quickly as possible.

## **VI. RETIREMENT OF ASBURY**

### **A. THE DECLINE OF ASBURY'S MARKET PERFORMANCE IN THE SPP IM**

68. As explained by Mr. Doll in his Direct Testimony, at the beginning of the SPP IM in 2014, Asbury was a 200 MW coal plant with an approximate 10,600 average heat rate (Btu/KWh), a 16-hour start-up time, a 96 hour minimum run-time and a 48 hour minimum down time. From March 2014 until October 2016, Asbury was offered in the SPP IM with a Day-Ahead ("DA") market status of "Self." The "Self" status communicates to SPP that the Market Participant, Empire in this case, is committing the Resource and SPP should include it as committed in either the DA Market and/or Reliability Unit Commitment ("RUC") as specified. As a result of Asbury's "Self" status, Empire could be sure that the unit would be online the following day which prevents unit cycling from an SPP de-commitment instruction and also helps manage fuel inventory. Unit cycling is the continual starting up and shutting down of a unit. In the SPP IM, cycling is caused by economic signals that do not support the continuous operation of a generating unit. Empire attempted to avoid cycling out of concern for daily energy pricing to serve load, start-up risk, and fuel inventory management.

69. Mr. Doll testifies that Empire was attempting to mitigate the following risks in marketing Asbury in the SPP IM:

(a) **Daily Energy Pricing to Serve Load:** If Asbury was de-committed from the IM, the unit would only receive a start-up instruction in instances where DA prices could support both start-up costs (which are not insignificant for baseload coal units) and the energy offer which is comprised of a no-load offer and incremental energy offer. If the prices didn't justify the Start-Up and energy offer of the unit, Asbury would not be selected, even if its marginal energy costs were in the money. This creates a situation in which units that may not be as economical as Asbury on an energy-only basis are being called on more frequently, simply due to Asbury's start-up cost, thereby raising the cost of energy and negatively impacting Empire's customers. Avoiding cycling of the unit mitigated this risk, as it took the start-up costs out of the equation and allowed dispatch of the unit based solely on incremental energy costs.

(b) **Start-up Risk:** Cycling introduces a fair amount of risk in that every start-up there is a possibility that the unit is unable to start-up when receiving a commitment instruction from the market. Coal plants are designed for base load generation and are not made for continuous starts and stops and often exhibit problems when asked to cycle. If a unit receives a Day-Ahead commitment instruction in the SPP IM, it has created a financial position relating to the sale of energy to serve a portion of SPP load. If the generating unit is unable to meet its obligation to provide the energy that has already been sold in the Day-Ahead market, then the Market Participant that is offering the unit is forced to purchase back the energy that it was unable to deliver in the Real-Time Balancing Market ("RTBM"). Often, the generation purchased back in the RTBM is higher cost than what it was sold for

in the DA, because a less efficient unit would need to be called on to replace the generation that failed to make it online. The spread between what the energy was sold for in the DA and what it was purchased back for in the RT, often called the DART spread, creates a financial position for the market participant which can often result in dollars owed for power that was sold but that was not delivered. Keeping Asbury from cycling served to mitigate the risk associated with the failure to provide energy when committed. In his Direct Testimony, Empire witness Shaen Rooney discusses in more detail the negative impacts on power plants like Asbury when asked to continuously start and stop.

(c) **Fuel Delivery Contract Management:** Empire, not unlike many coal plant owners, has coal delivery contracts that have required amounts of delivery. If Asbury was left offline for extended periods of time, the amount of delivered coal on the ground could present both environmental and safety issues. These issues include bulldozer safety, permitted coal pile size, water discharge, required packing to prevent spontaneous combustion, etc. Keeping Asbury from cycling was an effective mitigant to prevent excess coal inventory problems.

70. In October 2016, Empire ceased self-committing Asbury for the reasons set forth in the preceding paragraph. The only self-commitment of Asbury on a forward-going basis would be discrete scenarios similar to other plants such as testing. Empire believed the initial decisions to self-commit Asbury were justified based on the supporting locational marginal prices ("LMP") which, when netted with fuel costs, resulted in net operating margins. In essence, our customers were still receiving favorable margins that were offsetting the cost to purchase generation. However,

the margins began to diminish in 2015; and by the summer of 2015, the unit began to exhibit negative net operating margins for 10 consecutive months. In October 2016, Empire was able to renegotiate its coal delivery contract to avoid must-take scenarios, which would allow the Company to manage its coal pile without having to self-commit Asbury to keep inventory levels manageable. From November 2016 forward, Asbury was almost exclusively offered in "market" status in which case SPP would commit the unit based on sufficient pricing.

71. As indicated in Mr. Doll's Testimony, although after October 2016 Asbury would only be committed and dispatched when it was considered "in the money", which sought to improve Asbury's net operating margins, Asbury began operating less and less. Asbury's Net Capacity Factor ("NCF"), an industry standard used to assess how much a unit generates over a period of time compared with how much it could generate if it ran at the top of its net capacity during that same time, went from 76.42% in 2010, to 64.05% in 2014 at the start of the SPP IM, to only 46.97% in 2019. As Asbury's NCF continued to decline, plant personnel worked on various aspects of its operating characteristics to make it more amenable to market commitments, therefore improving its NCF. During 2018, plant personnel worked on getting the unit to be more flexible with the hope that improvements in its agility would increase its NCF. Around February 2018, Empire changed Asbury's Minimum Run Time from 96 hours to 48 hours. Additionally, plant personnel were able to successfully operate the plant with a new Minimum Down Time of 6 hours compared to its previous Minimum Down Time of 48 hours. Empire witness Shaen Rooney discusses how these changes were made and the effects they had on the unit.

72. With the operational changes in 2018, Asbury could now cycle down for a short period of time, often during low price periods, and come back online as needed by SPP. With the operating parameters of Asbury closer to those of a combined cycle generator, Asbury was able to maximize its ability to offer into the SPP IM unencumbered by its lack of agility and the result was a record number of starts in its last 2 years of operation. However, the NCF continued to fall even with the greater number of starts. In August, 2019, Empire notified SPP of Asbury's coming retirement and Asbury was officially de-designated as a network resource on March 1, 2020.

73. The evaluation of Asbury's ongoing useful life given market conditions, the lower cost of wind, and the avoidance of additional environmental compliance-related investment in Asbury, was first conducted by Charles River Associates ("CRA") in the Generation Fleet Savings Analysis ("GFSA"). The GFSA found that the lowest cost way for Empire to serve its load obligations over the next twenty to thirty years was to undertake a near-term strategy that builds up to 800 MW of strategically located wind in or near Empire's service territory and retires Asbury.<sup>11</sup> In particular, Asbury's selection for retirement was provoked by coal combustion residual rules that required significant investment in a bottom ash conveyance system and coal pond enclosure, along with its actual performance in the SPP IM. Based on these factors, as well as the ability to add wind generation before the production tax credits began to phase out at 100%, the Company determined that it was prudent to retire Asbury. Mr. James McMahon is sponsoring the GFSA and its results in this case.

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<sup>11</sup>The modeling assessment assumed for the GFSA had Asbury retiring at the end of 2018. Asbury was retired March 1, 2020.

74. The analysis and results of the GFSA were confirmed in Empire's 2019 IRP filed with the MPSC. Based on the 2019 IRP, retiring Asbury results in savings of approximately \$93 million on a 20-year expected value basis. From a risk perspective, retiring Asbury also demonstrated significant savings. Under a stochastic analysis conducted by CRA looking at 54 different scenarios, retiring Asbury resulted in savings over maintaining Asbury until end of life 94% of the time, on a probability-weighted basis. Savings range from \$18 million to \$144 million. Only under limited combinations of high capital costs, high gas and power prices, and no carbon price did retiring Asbury not reduce costs. As indicated by Mr. Doll and Mr. McMahon, the customer savings calculated in the GFSA assumed that customers would pay the remaining outstanding balance on Asbury over 30 years, the cost of the capital, and decommissioning costs. The cost of the capital reflects the cost of debt and the allowed return on equity, calculated on a pre-tax basis.

**B. REPURPOSING A PORTION OF ASBURY TO CREATE THE ASBURY RENEWABLE OPERATIONS CENTER**

75. As explained in detail in Mr. Landoll's Direct Testimony and Schedules, Empire repurposed certain Asbury facilities to host the operations and maintenance activities of the Wind Projects, the Prosperity Solar Facility and other renewable generation facilities that may be contemplated in the future. To support the personnel that are operating and maintaining the Wind Projects, the Asbury Renewable Operations Center is using the former Asbury office and break room facilities, the maintenance buildings, parking areas, and supporting infrastructure.

76. The Asbury Renewable Operations Center is the main operations and maintenance center for Empire's renewable generation fleet and the Company's Site Support Services group. The

facility houses approximately 25 employees responsible for inventory management, engineering, operations, purchasing, and maintenance of these facilities. It also is the location of the primary warehouse for inventory, tools and equipment. The Vestas long-term maintenance -contract employees and their associated equipment and inventory are located on the site as well.

77. Empire's Wind Projects, the Prosperity Solar Facility, other future community solar facilities, and future solar and battery distributed energy resources will be operated from the former Asbury plant site. A control room has been established in the administration building that will be operated 24/7 and currently has control of the Wind Projects and the Prosperity Solar Facility. The control room can be expanded to include future renewable generation assets, if necessary.

78. As explained by Mr. Landoll, the following items are being utilized by the Asbury Renewable Operations Center: administration building, maintenance building, break room building, old admin building, land, fire suppression and detection, rail spur, warehouses, and the related infrastructure supporting these facilities. These repurposed facilities represented approximately \$15.5 million in assets currently included in base rates. An aerial photograph, with items identified in purple remaining in use, is included in Mr. Landoll's testimony and is shown below.



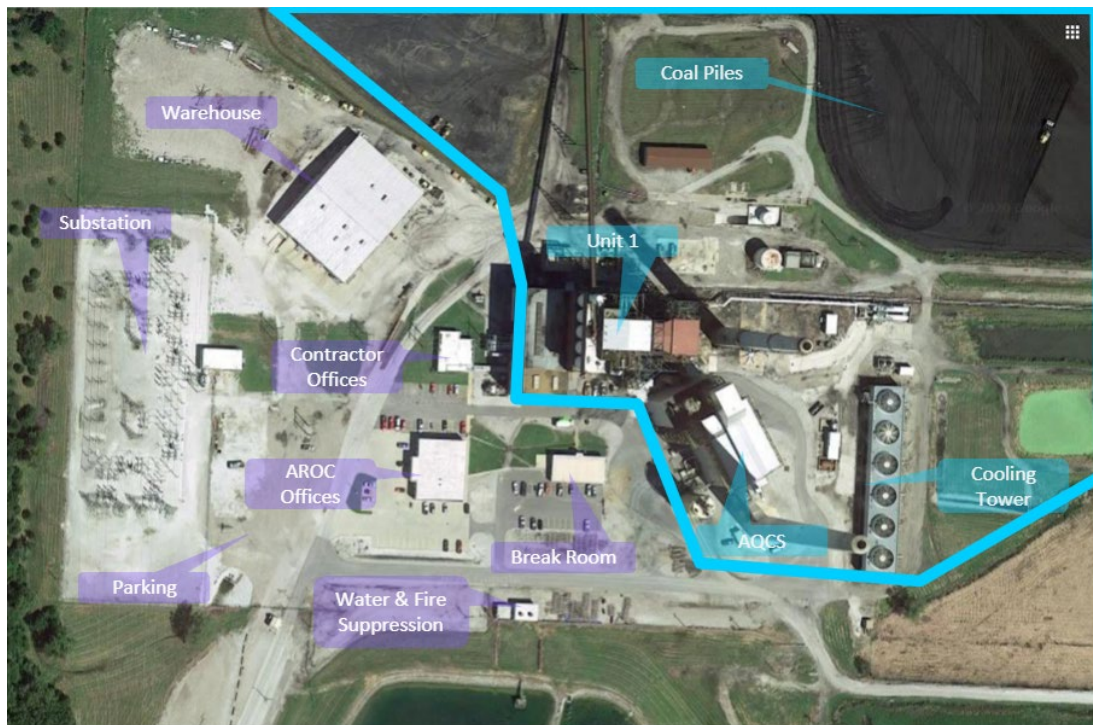


Figure 2 – Remaining Facilities Indicated in Purple

79. Mr. Landoll testifies that Asbury's centralized location relative to the Wind Projects made the site an ideal candidate on location alone. Other attributes that led to the decision to host the renewable operations center at Asbury include warehouse and office facilities that met Vestas' minimum space requirements, ample parking, no schedule impacts due to building construction, existing fiber communication lines, co-located point of interconnection with North Fork Ridge, existing Company networking infrastructure, offices and break rooms meeting Company requirements, and no additional permitting or zoning requirements. The repurposing of these assets came with minimal additional investment which would have otherwise been required nearly immediately, saving our customers money.

80. A large part of the workforce that previously supported Asbury Unit 1 had spent most of their careers there, and, as such, had housing and family plans built around working from the Asbury location. Maintaining the operations center at Asbury and primarily staffing with legacy employees allowed an easy and welcomed transition for those employees.

81. The Asbury Renewable Operations Center is currently fully operational. Minimal improvements were made to create a new control room in the existing office building. However, as the decommissioning and demolition plan proceeds for Unit 1, the infrastructure providing power, water, sewer, fire protection, etc. to the plant must be de-energized and isolated to safely perform the demolition work. This will create the need to install a new 12kV power source and install new utilities at the Asbury Renewable Operations Center. These items are identified and described within the **Confidential Direct Schedule DWL-1**, Isolation Study, p. 78, which is sponsored by Mr. Landoll. The Asbury Renewable Operations Center staff are currently expanding upon the existing Isolation Study as part of Phase 2 work to create engineered plans and specifications to perform the isolations.

82. The Asbury Renewable Operations Center will also host Empire's Site Services Group. This is a group of skilled union employees that will maintain the balance of plant for the Wind Projects and support the Company's other generation plants.

#### **C. DECOMMISSIONING PLAN FOR ASBURY**

83. Empire has received a decommissioning study from Black and Veatch and based upon that study has developed a plan for dismantling the plant in a safe and efficient manner. Under the current plan, it will take approximately three to four years to dismantle and decommission the

plant. Concurrently with executing this plan, Empire continues to evaluate potential for repurposing certain plant components. Mr. Landoll discusses the Asbury decommissioning plan in detail in this Direct Testimony and Schedules.

## **VII. EVALUATIONS SUPPORTING THE ACQUISITION OF THE WIND PROJECTS AND THE RETIREMENT OF ASBURY**

84. In support of its decision to acquire the Wind Projects and to retire Asbury, Empire is including as part of this application Empire's GFSA and most recent IRPs. Mr. McMahon, who previously submitted pre-filed testimony in Docket No. 18-EPDE-184-PRE in support of Empire's GFSA, has submitted testimony in this case sponsoring the evaluations conducted by Empire that support Empire's acquisition of the Wind Projects and the retirement of Asbury.

85. Empire conducted the GFSA to update its 2016 IRP with new assumptions on wind cost and performance parameters and a new methodology to account for the SPP IM. A copy of the GFSA is attached to Mr. McMahon's testimony as **Confidential Direct Schedule JM-2**. The analysis includes a thorough assessment of the potential resource plans available to Empire using the full suite of models that are deployed during a normal IRP process. The GFSA calculates a net present value of future revenue requirements across a range of potential plans for Empire and identifies a lower cost approach for customers. Mr. McMahon's company, CRA, reviewed various elements of the analysis and advised Empire staff as it was conducted. CRA provided input on assumptions development, portfolio creation, and uncertainty analysis and also reviewed detailed results to check outputs and synthesize key findings. Mr. McMahon and CRA also assessed the reasonableness of the approach and assumptions based on our experience with utility resource planning tools, processes, and current trends in the electricity markets.

86. The GFSA was developed as part of Empire's ongoing obligation to review its resource acquisition strategy in the context of its IRP requirements. Empire, in conjunction with its parent company, APUC, identified a potential opportunity to leverage its experience in developing renewable projects in concert with tax equity partners. As a result, Empire launched a new study to assess the impacts of adding wind to its portfolio prior to the expiration of federal PTCs, using the 2016 IRP as a baseline, but updating several key assumptions to reflect market, policy, technology, and regulatory trends.

87. Empire updated several modeling inputs and assumptions and engaged ABB Enterprise Software Inc. ("ABB") to perform a full quantitative analysis of its options, leveraging the models that were used in the 2016 IRP. Empire then engaged CRA to review and provide comments on the input assumptions, modeling approach, and draft results prior to authorizing ABB's final modeling runs. Empire then used ABB's analysis results and outputs to develop a report, which is referred to as the GFSA. ABB was commissioned by Empire to perform the market, portfolio, and financial modeling that ultimately drives the calculation of Empire's revenue requirement in the GFSA analysis. At that time, ABB had worked with Empire for more than ten years in this capacity to develop market forecasts and support IRP analysis. ABB's analysis approach can be summarized in three major steps. First, macro-level market forecasts for commodities like natural gas prices, coal prices, carbon prices, and power prices are developed as part of a regular forecasting process that broadly assesses energy markets across the United States. Second, ABB uses these market inputs and other details on Empire's existing portfolio and future portfolio options to develop a set of potential "plans" for Empire to pursue. Third, ABB evaluates each of those plans in a detailed

modeling framework that performs plant dispatch and financial analysis to arrive at a revenue requirement estimate of Empire's portfolio over the long-term.

88. The analysis in the GFSA found that the lowest cost way for Empire to serve its load obligations over the next twenty to thirty years was to undertake a near-term strategy that builds up to 800 MW of strategically located wind in or near Empire's service territory and retires Asbury.<sup>12</sup> On October 17, 2018, Empire filed with the MPSC its Notice of Change in Preferred Plan (Case No. EO-2019-0106). While the preferred plan in the 2016 IRP did not call for the addition of wind until 2029, the new preferred plan (the "2018 Updated Preferred Plan") called for up to 600 MW of wind to be added by the end of 2020. A report containing a description of all changes to the 2016 IRP preferred plan, the impact of each change on the present value of the revenue requirement and all other performance measures specified in the last filing, and the rationale for each change was attached to the Notice of Change in Preferred Plan and is attached to Mr. McMahon's testimony as **Confidential Direct Schedule JM-3.**

89. The preferred plan in Empire's 2019 IRP, which was provided to the MPSC on June 28, 2019, maintains consistency with and builds upon the 2018 Updated Preferred Plan. Like the 2018 Updated Preferred Plan, the 2019 IRP preferred plan incorporates 600 MW of new renewable wind generation as a core part of a reconfigured generation portfolio. The 2019 IRP preferred plan also proposes the retirement of Asbury. A copy of the 2019 IRP is attached to Mr. McMahon's testimony as **Confidential Direct Schedule JM-4.**

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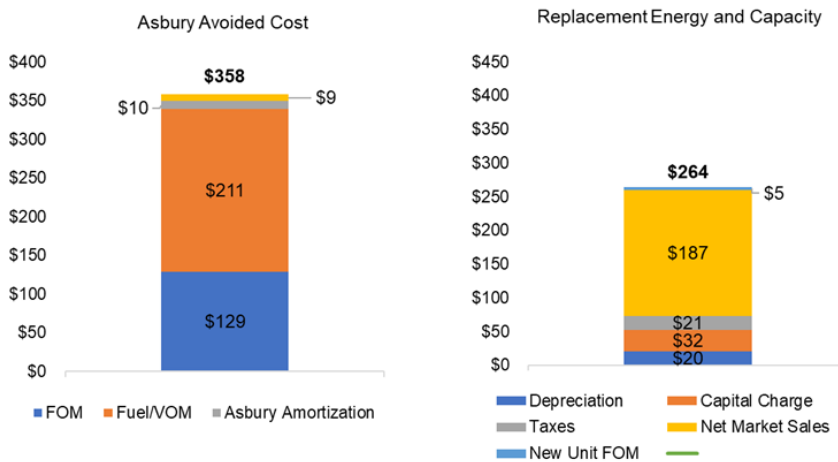
<sup>12</sup>The modeling assessment assumed for the GFSA had Asbury retiring at the end of 2018. Asbury was retired March 1, 2020. Details surrounding the retirement of Asbury are provided in the direct testimony of Empire witness Aaron Doll.

90. As indicated in Mr. McMahon's testimony, based on the 2019 IRP, retiring Asbury results in savings of approximately \$93 million on a 20-year expected value basis. From a risk perspective, retiring Asbury also demonstrated significant savings. Under the 54 stochastic endpoints, retiring Asbury resulted in savings over maintaining Asbury until end of life 94% of the time, on a probability-weighted basis. Savings range from \$18 million to \$144 million. Only under limited combinations of high capital costs, high gas and power prices, and no carbon price did retiring Asbury not reduce costs. The customer savings calculated in the GFSA assumed that customers would pay the remaining outstanding balance on Asbury over 30 years,<sup>13</sup> the cost of the capital, and decommissioning costs. The cost of the capital reflects the cost of debt and the allowed return on equity, calculated on a pre-tax basis.

91. As explained in Mr. McMahon's testimony, on a present value basis, retiring Asbury is expected to avoid approximately \$129 million in fixed O&M costs, \$211 million in fuel and variable O&M costs, and \$9 million in avoided capital charges. Costs are also lower from spreading the unamortized plant balance over a longer period than the original depreciation schedule. The cost of replacement capacity and energy relates to the incremental cost of solar and storage – reflected as depreciation, capital charge, and taxes below – and the difference in market sales and purchases between the plans with and without Asbury. The difference between the \$358 million and \$264 million in the figure below from Mr. McMahon's testimony is the \$93 million in savings over 20 years on an expected value basis described above.

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<sup>13</sup>As explained by Ms. Sanderson in her testimony, this would be 26 years if new rates in this case go into effect in June 2022.



# **VIII. REGULATORY PRINCIPLES AND POLICIES SUPPORTING EMPIRE'S REQUEST TO RECOVER REMAINING INVESTMENT IN ASBURY**

92. As set forth in Mr. Frank C. Graves testimony, which is filed as part of this application and incorporated herein by reference, longstanding and economically well-justified ratemaking principles and standards in the utility industry strongly indicate that prudent investments should be fully recoverable from customers, even if they should at some point prove less economic than was originally expected. Mr. Graves explains that the question of "balancing of interests" between customers and investors does not contravene in this case as it relates to Asbury to suggest any kind of disallowance would be equitable or beneficial, even for customers. Because there are many customer benefits to the retirement of Asbury, any non-recovery would result in an unwarranted windfall to customers that would penalize and discourage prudent decision-making by the Company.

93. When a resource is chosen with strong expected benefits, it will usually have produced many years of net benefits even though it falls short of the original hopes when it becomes

bested by some new technology or by a shift of market conditions towards circumstances that were originally seen as unlikely. When such occurs, the prudent decision for the utility is to acknowledge its previously attractive investment is no longer providing a benefit to its customers and to retire the investment. Reasonable ratemaking principles and standards that recognize and support such decision-making and allow the utility full recovery on and of the retired investment provide the proper balance between the rights of both the customers and the utility's investors. Denying full recovery, on the other hand, would result in giving utilities an unhelpful incentive to operate plants until they have recouped all of their investment, even though closing the plant would be more cost effective and save customers money.

94. Mr. Graves testifies that if the customers' responsibilities for paying all of the pre-tax return were waived on Asbury, the customers would receive an unwarranted windfall that would have numerous inequitable and inefficient consequences. This is because in addition to already receiving the savings benefits from Empire's decision to retire Asbury, i.e., \$93 million over the next 20 years, customers would be getting an unjustified "bonus" of being relieved of having to pay the cost incurred by Empire in creating the savings benefit for the customers, i.e., the cost to Empire of foregoing its remaining unrecovered investment in Asbury.

95. Mr. Graves goes on to explain that utility regulators and courts have long concluded that a utility may include prudent investments no longer being used to provide service in its rate base as long as the regulator reasonably balances consumers' interest in fair rates against investors' interest in maintaining financial integrity. With the retirement and full-cost recovery of Asbury, the proper balancing of interests is achieved because customers receive substantial cost savings in rates



even after them paying the remaining pre-tax return on the retired investment, whereby Empire recoups its remaining investment in Asbury. On the other hand, the balancing of interest test clearly fails if customers receive all of the cost savings relating to the retirement of Asbury and Empire is not allowed to recoup its remaining investment in Asbury – penalizing the act that resulted in finding and obtaining the savings that will be received by the customers.

96. There is no balancing of interest that would be achieved by "loss-sharing" when Asbury retires, since there was no gain-sharing while it operated and for many years reduced customers' costs relative to not having the plant. The regulatory bargain is that the utility receives only break-even cost recovery even when the asset is well "in the money" (as it was for many years in the past), so the utility should not receive a penalty if/when the plant becomes "out of the money" for reasons that do not involve a finding of imprudence. This would be particularly inequitable and egregious when the utility has itself identified the opportunity for win-win savings.

97. With respect to Asbury, Mr. Graves testifies that the unwarranted windfall to customers (and the unjustified penalty to shareholders) from avoiding to pay the entire return on (but continuing to pay only the return of) the current undepreciated value of the past investments at Asbury would be \$116 million.<sup>14</sup> This is the present value of the annual returns that Empire would have earned on that past investment cost balance until year 2038 under the Preferred Plan of the 2019 IRP.

98. Mr. Graves opines that denying a utility the ability to recover its remaining investment in a retired plant, where that retirement has been demonstrated to have significant future

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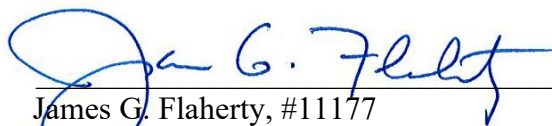
<sup>14</sup>2019 IRP, Data Response 0016; 2019 IRP, Volume 6, pages 6-18.

net benefits to its customers, results in poor regulatory policy with very adverse incentives and signaling to investors and lenders. Customers and their regulators should encourage and reward utilities for finding new opportunities to reduce future costs, even if that involves abandoning a previously serviceable and prudently incurred investment. In contrast, denying full recovery would likely give utilities an incentive to operate plants until they have recouped all of their investment even though closing the plant would save customers money.

99. Asbury was beneficial for many years, but market circumstances turned against its previous advantages. The fact of the plant recently becoming uneconomical in no way implies it was imprudently sustained; Empire's planners could not have foreseen the pace and depth of these changes that have rendered the plant uneconomic, while what they did anticipate was normal and consistent with good industry practices. If now these investors are not allowed to recover their costs, it would not only be irrationally punitive (for finding a better alternative that reduces customers' overall costs with the retirement and replacement of Asbury), but it could also make future capital attraction for the utility more difficult or more expensive—*i.e.*, undermining credit metrics and cash position, possibly requiring returns exceeding the utility's current costs of borrowing or issuing equity as investors wary of prior regulatory treatment seek to account for future disallowances risks. At the same time, it would create perverse incentives for the utility to seek inferior alternatives for its customers, but of lower risk for its investors. Because of these economic findings, and because of the norms of the traditional and well-justified regulatory compact between a utility, its Commission, and its customers, the proper treatment of Empire's undepreciated investments at the Asbury coal plant is to allow Empire to fully recover those past investment costs in retail rates.

WHEREFORE, Empire requests the Commission issue an order:

1. Permitting its revised schedules of rates for electric service as set forth in Section 18 of the Application to become effective upon Commission approval, in order to increase the annual revenues for electric service for Empire by \$4,465,956, in accordance with the provisions of K.S.A. 66-117 and the rules and regulations of the Commission;
2. Approving Empire's proposed ARR rider to credit customers with the reduced revenue requirement resulting from the retirement of Asbury for the period between March 1, 2020 and when new rates are approved in this proceeding using a two-year amortization period;
3. Approving Empire's request to defer and recover in a future general rate case the decommissioning and environmental costs incurred relating to the dismantling of Asbury;
4. Approving the alternative ratemaking mechanism relating to the cost recovery of the Wind Projects should the Commission find that such is preferable over the traditional cost recovery method proposed by Empire; and
5. For such other and further relief as the Commission deems just and reasonable.



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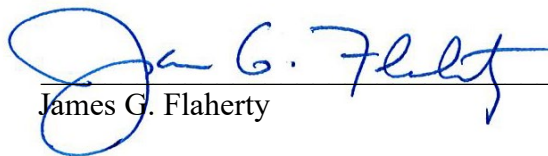
Attorneys for The Empire District Electric Company

**VERIFICATION**

STATE OF KANSAS  
COUNTY OF FRANKLIN, ss:

James G. Flaherty, of lawful age, being first duly sworn on oath, states:

That he is the attorney for The Empire District Electric Company named in the foregoing Abbreviated Rate Case Application and is duly authorized to make this affidavit; that he has read the foregoing and knows the contents thereof; and that the facts set forth therein are true and correct.

  
James G. Flaherty

SUBSCRIBED AND SWORN to before me this 27<sup>th</sup> day of May, 2021.





Notary Public

Appointment/Commission Expires:

## **CERTIFICATE OF SERVICE**

I hereby certify that a copy of the above and foregoing was sent via electronic mail, this 27<sup>th</sup> day of May, 2021, addressed to:

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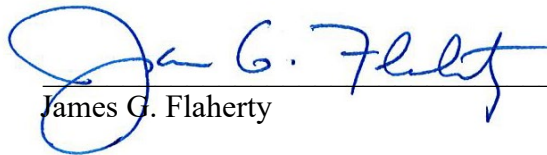
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James G. Flaherty

## Section 2

**The Empire District Electric Company**  
 Test Year Ending June 30, 2020  
 20-EPDE-XXX-RTS  
 Section 2.0 - Proforma Rev

Line No.	Revenue Class	Reference	Kansas			
			Pro Forma Operating Revenue <sup>(1)</sup>	Reference	Proposed Increase	After Increase
	(a)	(b)	(c)	(d)	(e)	(f)
1	Residential	<a href="#">Section 3</a>	\$7,966,197	<a href="#">Sec 3 / Residential Revenue Allocation</a>	\$ 2,193,429	\$ 10,159,626
2	Commercial	<a href="#">Section 3</a>	2,064,373	<a href="#">Sec 3 / Commercial Revenue Allocation</a>	568,409	2,632,782
3	Industrial	<a href="#">Section 3</a>	5,599,400	<a href="#">Sec 3 / Industrial Revenue Allocation</a>	1,541,750	7,141,150
4	Street & Highway Lighting	<a href="#">Section 3</a>	589,693	<a href="#">Sec 3 / Lighting Revenue Allocation</a>	162,367	752,060
5	Public Authorities				-	-
6	Interdepartmental	<a href="#">Section 3</a>	25,616		-	25,616
7	Sales for Resale On-System		-		-	-
8	Sales for Resale Off-System		-		-	-
9	Total Sales of Electricity		\$16,245,279	<a href="#">Section 3</a>	4,465,955	20,711,234
10	Other Electric Operating Revenue	<a href="#">Section 3</a>	479,986			479,986
11	Total Electric Operating Revenue		<u>\$16,725,264</u>		<u>\$ 4,465,955</u>	<u>\$ 21,191,220</u>



**The Empire District Electric Company**  
Test Year Ending June 30, 2020  
20-EPDE-XXX-RTS  
Section 2.1 - Communities Affected

<b>Communities Affected</b>
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**Incorporated:**

- Baxter Springs
- Columbus
- Galena
- West Mineral
- Roseland
- Scammon
- Weir

**Unincorporated:**

- Camp 42
- Carona
- Hallowell
- Lowell
- Melrose
- Riverton
- Treece

**The Empire District Electric Company**  
Test Year Ending June 30, 2020  
20-EPDE-XXX-RTS  
Section 2.2 - Proposed Annual Revenue

Line No.	Revenue Class	Reference	Number of bills	Kansas				
				Reference	Revenue 19-EPDE-223-RTS	Reference	Proposed Increase	Monthly Average Increase Per Customer
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	<b>Revenue Class</b>							
2	Residential	<a href="#">WP 17.1.1</a>	98,160	<a href="#">WP 17.1.1</a>	\$7,966,197	<a href="#">WP-2 Col g Line 1</a>	\$ 2,193,429	\$22
3	Commercial	<a href="#">WP 17.1.1</a>	15,514	<a href="#">WP 17.1.1</a>	2,064,373	<a href="#">WP-2 Col g Line 2</a>	568,409	\$37
4	Industrial	<a href="#">WP 17.1.1</a>	1,823	<a href="#">WP 17.1.1</a>	5,599,400	<a href="#">WP-2 Col g Line 3</a>	1,541,750	\$846
5	Street & Highway Lighting	<a href="#">WP 17.1.1</a>	708	<a href="#">WP 17.1.1</a>	589,693	<a href="#">WP-2 Col g Line 4</a>	162,367	\$229
6	Public Authorities	<a href="#">WP 17.1.1</a>	0	<a href="#">WP 17.1.1</a>	-	<a href="#">WP-2 Col g Line 5</a>	-	-
7	Interdepartmental			<a href="#">WP 17.1.1</a>	25,616	<a href="#">WP-2 Col g Line 6</a>	25,616	-
8	Sales for Resale On-System			<a href="#">WP 17.1.1</a>	-	<a href="#">WP-2 Col g Line 7</a>	-	-
9	Sales for Resale Off-System			<a href="#">WP 17.1.1</a>	-	<a href="#">WP-2 Col g Line 8</a>	-	-
10	Total Cust / Sales of Electricity		<u>116,205</u>		<u>16,245,279</u>		<u>4,491,572</u>	<u>1,134</u>
11	Other Electric Operating Revenue		-	<a href="#">WP 17.1.1</a>	556,997	<a href="#">WP-2 Col g Line 10</a>	556,997	-
12	Pro Forma Revenue			<a href="#">Sec 3 Rev Req</a>			111,061	
13	Total Electric Operating Revenue				<u>\$16,802,276</u>		<u>\$5,159,629</u>	<u>\$1,134</u>

\* Annual Average Increase for Lighting

**The Empire District Electric Company**

Test Year Ending June 30, 2020

20-EPDE-XXX-RTS

Section 2.3 - Summary

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**Summary of Reasons for Filing Application for Rate Increase**

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Line No.	Rate Relief Description
1	Current base rates became effective August 1, 2019.
2	Wind Farms with other capitol investments
3	Order 19-EPDE-223-RTS regarding Asbury Retirement

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**FOR IMMEDIATE RELEASE**

## **LIBERTY FILES TO ADJUST KANSAS ELECTRIC RATES IN SUPPORT OF CUSTOMER INITIATIVES**

Joplin, Missouri –May 28, 2021 – On May 27, 2021, The Empire District Electric Company (doing business as Liberty) filed a request with the Kansas Corporation Commission (KCC) to adjust electric base rates. The new rates would take effect in 2022 and reflect Liberty's efforts to better serve customers through the transition to clean, less expensive renewable energy and investments to strengthen and modernize our infrastructure for improved reliability and a stronger grid.

"Our customers depend on reliable energy in times of emergency and for their daily activities," said Tim Wilson, Liberty Central Region Vice President. "To protect our communities and keep energy affordable, it's critical that we safeguard our system to make it more resilient and invest in sustainable solutions that provide cost savings and can serve customers safely and reliably for years to come."

### **Key Customer Initiatives included in the Rate Request**

If approved by regulators, the rate adjustment in 2022 for Liberty's investments would cost average Liberty Kansas electric customers approximately \$4.97 per month, or 4.47%, based on a little less than 1,000 kilowatt-hours of usage per month.

Liberty's investments in critical infrastructure and less-expensive clean energy generation include:

- **Transitioning to clean, renewable energy** to save customers money over the long term compared to other energy generation. This includes Liberty's recently completed 600-megawatt wind energy project consisting of three wind farms: Neosho Ridge Wind in Southeast Kansas and North Fork Ridge and Kings Point in Southwest Missouri.
- **Ensuring customers continue to experience safe, dependable energy** through investments in infrastructure to bolster reliability and strengthen our system against the impacts of extreme weather events. This includes improving safety and reliability by replacing more than 400 aging and deteriorating poles and minimizing the impact of outages on customers and speeding restoration by adding a service center in Baxter Springs and sectionalizing 16 circuits. These circuits were some of the worst performing circuits in our system, and these upgrades benefit approximately 95% of our Kansas customers. We're also reducing outages caused by wildlife, the second leading cause of outages, while protecting the birds and animals that interfere with our system by installing more than 400 wildlife guards.

"While building clean, renewable energy generation requires an up-front investment, we're already saving customers money through this no-fuel energy option and helping to protect customers against future fuel-related increases," said Wilson. "In addition to sustainable and affordable energy options, our customers expect

uninterrupted service. We're meeting this demand through prudent investments that safeguard reliability and speed outage restoration when an outage does occur."

The rate request process can take up to 12 months as the KCC and other stakeholders carefully review Liberty's request. If approved, new rates would go into effect in 2022. Find more details about Liberty's investments to better serve customers at [www.libertyutilities.com](http://www.libertyutilities.com).

#### About Liberty

A subsidiary of Algonquin Power & Utilities Corp., Liberty is committed to providing safe and reliable natural gas, water, and electricity distribution services to over one million customer connections. Liberty's utility operations are primarily located in the United States and Canada and have expanded to Chile and Bermuda. With a customer-centric approach to management, Liberty provides a superior customer experience through local management of walk-in centers, conservation and energy efficiency initiatives, and programs for businesses and residential customers. We measure our performance in terms of service reliability, customer satisfaction, and an unwavering dedication to public and workplace safety. Liberty's North American distribution operations include Arizona, Arkansas, California, Georgia, Illinois, Iowa, Kansas, Massachusetts, Missouri, New Hampshire, New York, Oklahoma and Texas in the United States, and New Brunswick, Canada. For more information, please visit [www.libertyenergyandwater.com](http://www.libertyenergyandwater.com).

###

**Contact:**

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## Section 3

**The Empire District Electric Company**  
Test Year Ending June 30, 2020  
20-EPDE-XXX-RTS  
Section 3 - Revenue Requirement

Line No.	Description (a)	Reference (b)	Kansas Jurisdiction Settlement Balance (c)	Kansas Pro Forma Adjustments (d)	Total Kansas Pro Forma (e) = (c) + (d)
1	Rate Base	<a href="#">Section 3.1</a>	\$ 63,301,511 (1)	\$ 36,298,385	\$ 99,599,896
2	Revenues	<a href="#">Section 9</a>	16,802,276	111,061	16,913,336
3	Expenses	<a href="#">Section 9</a>	11,721,071	1,710,228	13,431,299
4	Operating Income (Loss) Before Taxes	(Line 2 - Line 3)	5,081,204	(1,599,167)	3,482,037
5	Income Taxes	<a href="#">Section 9</a>	601,922	(639,575)	(37,654)
6	Operating Income (Loss) After Taxes	(Line 4 - Line 5)	4,479,283	(959,592)	3,519,691
7	Current Rate of Return	(Line 6 / Line 1)	7.08%		3.53%
8	Rate of Return Requested	<a href="#">Section 7</a>	7.08% (2)	7.08% (3)	7.08%
9	Required Net Operating Income	(Line 1 x Line 8)	4,479,283	2,568,513	7,047,796
10	Income Deficiency	(Line 9 - Line 6)	0	3,528,105	3,528,105
11	Gross Revenue Conversion factor	<a href="#">Schedule 13</a>	1.2658	1.2658	1.2658
12	Revenue Deficiency	(Line 10 x Line 11)	0	4,465,955	4,465,956
13	Revenue Deficiency %	(Line 12 / Line 2)	0.00		26.40%
14	<b>Revenue Requirement</b>	(Line 2 + Line 12)	<b>\$ 16,802,276</b>	<b>\$ 4,577,016</b>	<b>\$ 21,379,292</b>
15	ECA Wind Revenues				\$ 2,817,422
16	Asbury Retirement Rider				\$ 924,952
17	Total Additional Revenues				\$ 3,742,374
18	Revenue Deficiency after ECA & ARR				\$ 723,581
19	Adjusted Revenue Deficiency %				4.28%

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Section 3.1 - Rate Base

Line No.	Description	Reference	Kansas Jurisdiction Balance	Kansas Pro Forma Adjustments	Total Kansas Pro Forma
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	<u>Plant in Service:</u>				
2	Plant in Service	<a href="#">Section 14</a>	\$ 124,170,393	\$ 25,746,628	\$ 149,917,022
3	Accumulated Depreciation/Amortization	<a href="#">Section 14</a>	(43,395,913)	2,531,784	(40,864,129)
4	Net Plant in Service		80,774,480	28,278,412	109,052,892
5	<u>Working Capital:</u>				
6	Cash Working Capital	<a href="#">Section 14</a>	(146,755)	-	(146,755)
7	Prepayments	<a href="#">Section 14</a>	398,448	-	398,448
8	Materials, Supplies, & Fuel Inventory	<a href="#">Section 14</a>	2,548,040	-	2,548,040
9	<u>Additions and Deductions:</u>				
10	Customer Deposits	<a href="#">Section 14</a>	(432,832)	-	(432,832)
11	Customer Advances	<a href="#">Section 14</a>	(14,095)	-	(14,095)
12	Regulatory Assets	<a href="#">Section 14</a>	-	7,748,346	7,748,346
13	Regulatory Liabilities	<a href="#">Section 14</a>	(7,911,480)	(445,287)	(8,356,767)
14	Accumulated Deferred Income Taxes	<a href="#">Section 14</a>	(11,914,296)	716,915	(11,197,381)
15	<u>Total Rate Base:</u>	<a href="#">Section 3</a>	<u>\$ 63,301,511</u>	<u>\$ 36,298,385</u>	<u>\$ 99,599,896</u>
16	<u>Current:</u>				
17	Net Operating Income	<a href="#">Section 9</a>	4,479,283		7,998,973
18	Rate of Return	(Line 17 / Line 15)	7.08%		8.03%
19	<u>Proposed:</u>				
20	Net Operating Income	(Line 15 x Line 21)			7,047,796
21	Rate of Return	<a href="#">Section 7</a>			7.08%



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Section 3.2 - Operating Income

Line No.	Description	Reference	Kansas Ending Balance	Kansas Pro Forma Adjustments	Total Kansas As Adjusted Under Present Rates (e) = (c) + (d)
	(a)	(b)	(c)	(d)	(e)
1	Electric Utility Operating Revenues:				
2	Electric Service Revenue	<a href="#">Sec 9.1</a>	\$ 16,322,290	\$ 111,061	\$ 16,433,351
3	Other Electric Operating Revenues	↓	479,986	-	479,986
4	Total Electric Utility Operating Revenue		16,802,276	111,061	16,913,336
5	Electric Utility Operating Expenses:				
6	Production	<a href="#">Sec 9.1</a>	2,558,438	416,710	2,975,148
7	Transmission	↓	-	-	-
8	Distribution		1,361,150	-	1,361,150
9	Customer Account Expense		496,733	-	496,733
10	Customer Assistance		84,947	-	84,947
11	Sales Expenses		6,031	-	6,031
12	Administrative & General Expenses		2,422,729	428,521	2,851,249
13	Other Administrative & General Expenses				-
13	Depreciation Expense		3,426,147	523,656	3,949,803
14	Amortization Expense		258,897	341,342	600,239
15	Taxes other than Income		1,094,227	-	1,094,227
16	Interest on Customer Deposits	↓	11,773	-	11,773
17	Total Electric Utility Operating Expense		11,721,071	1,710,228	13,431,299
18	Net Operating Income (Loss) Before Taxes	<b>Line 4 - Line 17</b>	5,081,204	(1,599,167)	3,482,037
19	State Income Taxes	<a href="#">Sec 11.1</a>	222,800	(222,800)	-
20	Federal Income Taxes	↓	259,716	(416,775)	(157,059)
21	Total Taxes		482,516	(639,575)	(157,059)
22	Net Operating Income After Taxes	<b>Line 18 - Line 21</b>	\$ 4,598,688	\$ (959,592)	\$ 3,639,096

## Section 4

**The Empire District Electric Company**

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Section 4 - Plant in Service

Line				Kansas	RB ADJ 3	RB ADJ 6 & 7
No.	FERC	Description	Reference	Adjusted Balance from Docket 19-EPDE-223-RTS	Plant Additions Non Growth	Wind Plant Additions
	(a)	(b)	(c)	(d)	(e)	(f)
<b>INTANGIBLE PLANT</b>						
1	301	Organization	Section 4 PIS Staff Adjusted Settlement	\$ 1,389	\$ (23)	
2	302	Franchises	↓	\$ 50,102	\$ (831)	
3	303	Misc Intangible		\$ 1,974,147	\$ 378,866	
4		<u>Total Intangible Plant:</u>		<u>2,025,638</u>	<u>378,012</u>	<u>-</u>
<b>PRODUCTION PLANT</b>						
5		<u>Steam Production:</u>				
6	310	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	-	-	
7	311	Structures and Improvements	↓	-	-	
8	312	Boiler Plant and Equipment		-	-	
9	314	Turbogenerators		-	-	
10	315	Accessory Electric Equipment		-	-	
11	316	Misc. Equipment	↓	-	-	
12		<u>Total Riverton:</u>		<u>-</u>	<u>-</u>	<u>-</u>
13	310	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	63,881	-	
14	311	Structures and Improvements	↓	1,019,929	-	
15	312	Boiler Plant and Equipment		10,328,861	-	
16	312T	Unit Train		-	-	
17	314	Turbogenerators		1,737,769	-	
18	315	Accessory Electric Equipment		325,864	-	
19	316	Misc. Equipment	↓	117,652	-	
20		<u>Total Asbury:</u>		<u>13,593,957</u>	<u>-</u>	<u>-</u>
21	310	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	5,756	(155)	
22	311	Structures and Improvements	↓	194,692	(5,919)	
23	312	Boiler Plant and Equipment		3,610,192	133,443	
24	312T	Unit Train		15,568	(419)	
25	314	Turbogenerators		716,120	(4,013)	
26	315	Accessory Electric Equipment		396,574	(5,165)	
27	316	Misc. Equipment	↓	64,840	(2,688)	

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Section 4 - Plant in Service

Line				Kansas	RB ADJ 3	RB ADJ 6 & 7
No.	FERC	Description	Reference	Adjusted Balance from Docket 19-EPDE-223-RTS	Plant Additions  Non Growth	Wind  Plant Additions
28		<u>Total Iatan 1:</u>		5,003,742	115,084	-
29	311	Structures and Improvements	Section 4 PIS Staff Adjusted Settlement	976,619	(23,878)	
30	312	Boiler Plant Equipment		6,868,438	(209,269)	
31	314	Turbogenerator Units		2,317,370	(68,693)	
32	315	Accessory Electric Equipment		581,146	(23,394)	
33	316	Misc Power Plant Equipment		10,624	(31,360)	
34		<u>Total Iatan 2:</u>		10,754,197	(356,594)	-
35	310	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	342	(9)	
36	311	Structures and Improvements		749,866	101,877	
37	312	Boiler Plant and Equipment		1,834,763	(92)	
38	314	Turbogenerators		61,234	(1,808)	
39	315	Accessory Electric Equipment		240,626	(6,308)	
40	316	Misc. Equipment		32,556	1,140	
41		<u>Total Iatan Common:</u>		2,919,386	94,799	-
42	310	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	45,263	(1,219)	
43	311	Structures and Improvements		952,708	(24,816)	
44	312	Boiler Plant and Equipment		2,519,671	(55,838)	
45	312.PLS	Train Lease			245,896	
46	312T	Unit Train		246,479	(252,534)	
47	314	Turbogenerators		808,287	(16,148)	
48	315	Accessory Electric Equipment		252,012	(6,123)	
49	316	Misc. Equipment		136,234	(1,518)	
50		<u>Total Plum Point:</u>		4,960,654	(112,299)	-
51		<u>Total Steam Production:</u>		37,231,936	(259,010)	-
52		<u>Hydro Production:</u>				
53	330	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	10,717	(289)	
54	331	Structures and Improvements		39,845	40,262	
55	332	Dams		161,771	1,193	
56	333	Turbogenerators		203,391	82,996	
57	334	Accessory Electric Equipment		71,079	48,725	

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Section 4 - Plant in Service

Line				Kansas	RB ADJ 3	RB ADJ 6 & 7
No.	FERC	Description	Reference	Adjusted Balance from Docket 19-EPDE-223-RTS	Plant Additions  Non Growth	Wind  Plant Additions
58	335	Misc. Equipment	↓	33,663	23,580	
59		<u>Total Hydro Production:</u>		520,466	196,468	-
60		<u>Other Production:</u>				
61	340	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	-	-	
62	341	Structures and Improvements	↓	-	-	
63	342	Fuel Holders		-	-	
64	343	Prime Movers		-	-	
65	344	Generators		-	-	
66	345	Accessory Electric Equipment		-	-	
67	346	Misc. Equipment	↓	-	-	
68		<u>Total Asbury:</u>		-	-	-
69	340	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	7,718	(208)	
70	341	Structures and Improvements	↓	110,258	44,276	
71	342	Fuel Holders		61,175	1,663	
72	343	Prime Movers		1,284,722	(54,590)	
73	344	Generators		264,470	40,483	
74	345	Accessory Electric Equipment		103,402	14,044	
75	346	Misc. Equipment	↓	87,772	12,390	
76		<u>Total Energy Center:</u>		1,919,517	58,058	-
77	341	Structures and Improvements	Section 4 PIS Staff Adjusted Settlement	53,202	(1,433)	
78	342	Fuel Holders	↓	66,192	(366)	
79	343	Prime Movers		2,353,477	56,476	
80	344	Generators		29,580	212,062	
81	345	Accessory Electric Equipment		161,145	2,026	
82	346	Misc. Equipment	↓	49,301	(1,475)	
83		<u>Total Energy Center FT8:</u>		2,712,897	267,289	-
84	340	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	11,981	(323)	
85		<u>Total Riverton Common:</u>		11,981	(323)	-
86	341	Structures and Improvements	Section 4 PIS Staff Adjusted Settlement	403,569	74,336	

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Section 4 - Plant in Service

Line				Kansas	RB ADJ 3	RB ADJ 6 & 7
No.	FERC	Description	Reference	Adjusted Balance from Docket 19-EPDE-223-RTS	Plant Additions  Non Growth	Wind  Plant Additions
87	342	Fuel Holders		26,235	1,641	
88	343	Prime Movers		336,869	59,153	
89	344	Generators		84,205	(2,268)	
90	345	Accessory Electric Equipment		77,990	4,816	
91	346	Misc. Equipment		57,599	28,572	
92		<u>Total Riverton 9, 10, 11:</u>		986,467	166,250	-
93	341	Structures and Improvements	Section 4 PIS Staff Adjusted Settlement	843,166	21,925	
94	342	Fuel Holders		44,746	(3,314)	
95	343	Prime Movers		7,159,476	(174,256)	
96	344	Generators		1,010,435	(9,044)	
97	345	Accessory Electric Equipment		1,257,253	(59,615)	
98	346	Misc. Equipment		124,640	5,670	
99		<u>Total Riverton Unit 12:</u>		10,439,716	(218,633)	-
100	340	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	563	(15)	
101	341	Structures and Improvements		52,554	(1,370)	
102	342	Fuel Holders		150,823	(2,220)	
103	343	Prime Movers		1,279,448	(35,570)	
104	344	Generators		364,171	(6,135)	
105	345	Accessory Electric Equipment		157,546	(4,598)	
106	346	Misc. Equipment		17,215	(622)	
107		<u>Total State Line Unit 1:</u>		2,022,320	(50,530)	-
108	340	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	-	8,972	
109	341	Structures and Improvements		144,579	99,905	
110	342	Fuel Holders		10,730	(289)	
111	343	Prime Movers		31,388	7,773	
112	344	Generators		-	-	
113	345	Accessory Electric Equipment		12,264	126,233	
114	346	Misc. Equipment		48,800	10,770	
115		<u>Total State Line Common:</u>		247,761	253,364	-
116	340	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement	39,694	(5,750)	

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Section 4 - Plant in Service



Line					Kansas	RB ADJ 3	RB ADJ 6 & 7
No.	FERC	Description	Reference		Adjusted Balance from Docket 19-EPDE-223-RTS	Plant Additions Non Growth	Wind Plant Additions
117	341	Structures and Improvements			373,363	18,398	
118	342	Fuel Holders			9,671	(260)	
119	343	Prime Movers			5,102,783	7,562	
120	344	Generators			1,433,518	(37,355)	
121	345	Accessory Electric Equipment			405,386	(15,660)	
122	346	Misc. Equipment			130,632	8,150	
123		Total State Line CC:			7,495,046	(24,915)	-
124		Total Other Production:			25,835,705	450,560	-
125	341-346	Generators					27,847,879
126	347	Asset Retirement Costs					1,228,968
127		Total Production Plant:			-	-	29,076,847
128		Total Production Plant Depreciation:			63,588,106	388,019	29,076,847
<b>TRANSMISSION PLANT</b>						-	
129	350	Land and Land Rights		Section 4 PIS Staff Adjusted Settlement	-	-	
130	352	Structures and Improvements			-	-	
131	352	Structures and Improvements (latan)			-	-	
132	353	Station Equipment			-	-	
133	353	Station Equipment (latan)			-	-	
134	354	Towers & Fixtures			-	-	
135	355	Poles & Fixtures			-	-	
136	356	Overhead Conductor			-	-	
137	351-356	Generation Tie Line					1,274,028
138		Total Transmission Plant:			-	-	1,274,028
<b>DISTRIBUTION PLANT</b>							
139	360	Land and Land Rights		Section 4 PIS Staff Adjusted Settlement	219,428	114,250	
140	361	Structures			693,149	3,198,097	
141	362	Station Equipment			4,699,323	405,715	
142	364	Poles & Fixtures			19,079,884	343,362	
143	365	Overhead Conductor			13,801,120	669,791	
144	366	Underground Conduit			661,767	20,815	

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Section 4 - Plant in Service

				Kansas	RB ADJ 3	RB ADJ 6 & 7
Line				Adjusted Balance from Docket 19-EPDE-223-RTS	Plant Additions Non Growth	Wind Plant Additions
No.	FERC	Description	Reference			
145	367	Underground Conductor		821,266	36,131	
146	368	Transformers		5,753,619	298,075	
147	369	Services		4,827,148	320,238	
148	370	Meters		1,368,545	174,722	
149	371	Private Lights		1,582,772	11,618	
150	373	Street Lights		1,012,939	158,496	
151	375	Charging Stations		-	-	
152		<u>Total Distribution Plant:</u>		<u>54,520,961</u>	<u>5,751,311</u>	<u>-</u>
<b><u>GENERAL PLANT</u></b>						
153	389	Land		46,256	(2,708)	
154	390	Structure		534,594	900,620	
155	391	Furniture		278,718	10,428	
156	391C	Computer Equipment		649,742	132,301	
157	391LS	Furniture Lease		690,389	937	
158	392	Transportation Equipment		40,717	266,714	
159	393	Stores Equipment		329,621	(9,011)	
160	394	Tools		93,437	63,854	
161	395	Lab Equipment		823,400	55,906	
162	396	Power Operated Equipment		536,500	110,667	
163	397	Communication		12,313	(26,064)	
164	398	Misc. Equipment		-	(2,882)	
165		<u>Total General Plant:</u>		<u>4,035,688</u>	<u>1,500,762</u>	<u>-</u>
166		<b><u>Total Plant in Service:</u></b>	<b>Schedule 3</b>	<b>\$ 124,170,393</b>	<b>\$ 8,018,105</b>	<b>\$ 30,350,875</b>



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Section 4 - Plant in Service

Line				RB ADJ	Total Kansas	Total Kansas
				Asbury	Pro Forma	
No.	FERC	Description	Reference	Retired Plant	Adjustments	Pro Forma
	(a)	(b)	(c)	(g)	(h) = (e) thru (g)	(i) = (d) + (h)
<b>INTANGIBLE PLANT</b>						
1	301	Organization	Section 4 PIS Staff Adjusted Settlement ↓		\$ (23)	\$ 1,366
2	302	Franchises			(831)	49,271
3	303	Misc Intangible			(42,376)	2,310,637
4		<u>Total Intangible Plant:</u>			<u>(42,376)</u>	<u>335,637</u>
<b>PRODUCTION PLANT</b>						
5		<u>Steam Production:</u>				
6	310	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement ↓		-	-
7	311	Structures and Improvements			-	-
8	312	Boiler Plant and Equipment			-	-
9	314	Turbogenerators			-	-
10	315	Accessory Electric Equipment			-	-
11	316	Misc. Equipment			-	-
12		<u>Total Riverton:</u>		-	-	-
13	310	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement ↓	-	-	63,881
14	311	Structures and Improvements		(398,777)	(398,777)	621,153
15	312	Boiler Plant and Equipment		(10,151,586)	(10,151,586)	177,275
16	312T	Unit Train			-	-
17	314	Turbogenerators		(1,737,454)	(1,737,454)	315
18	315	Accessory Electric Equipment		(192,922)	(192,922)	132,942
19	316	Misc. Equipment		(78,556)	(78,556)	39,096
20		<u>Total Asbury:</u>		(12,559,295)	(12,559,295)	1,034,662
21	310	Land and Land Rights	Section 4 PIS Staff Adjusted Settlement ↓		(155)	5,601
22	311	Structures and Improvements			(5,919)	188,773
23	312	Boiler Plant and Equipment			133,443	3,743,635
24	312T	Unit Train			(419)	15,149
25	314	Turbogenerators			(4,013)	712,107
26	315	Accessory Electric Equipment			(5,165)	391,409
27	316	Misc. Equipment			(2,688)	62,153

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Section 4 - Plant in Service

Line	No.	FERC	Description	Reference	RB ADJ	Total Kansas	Total Kansas
					Asbury Retired Plant	Pro Forma Adjustments	Pro Forma
28			<u>Total Iatan 1:</u>		-	115,084	5,118,826
29	311		Structures and Improvements	Section 4 PIS Staff Adjusted Settlement ↓		(23,878)	952,741
30	312		Boiler Plant Equipment			(209,269)	6,659,169
31	314		Turbogenerator Units			(68,693)	2,248,677
32	315		Accessory Electric Equipment			(23,394)	557,752
33	316		Misc Power Plant Equipment			(31,360)	(20,736)
34			<u>Total Iatan 2:</u>		-	(356,594)	10,397,603
35	310		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement ↓		(9)	332
36	311		Structures and Improvements			101,877	851,743
37	312		Boiler Plant and Equipment			(92)	1,834,670
38	314		Turbogenerators			(1,808)	59,426
39	315		Accessory Electric Equipment			(6,308)	234,318
40	316		Misc. Equipment			1,140	33,696
41			<u>Total Iatan Common:</u>		-	94,799	3,014,185
42	310		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement ↓		(1,219)	44,044
43	311		Structures and Improvements			(24,816)	927,892
44	312		Boiler Plant and Equipment			(55,838)	2,463,833
45	312.PLS		Train Lease			245,896	245,896
46	312T		Unit Train			(252,534)	(6,055)
47	314		Turbogenerators			(16,148)	792,140
48	315		Accessory Electric Equipment			(6,123)	245,888
49	316		Misc. Equipment			(1,518)	134,717
50			<u>Total Plum Point:</u>		-	(112,299)	4,848,355
51			<u>Total Steam Production:</u>		(12,559,295)	(12,818,305)	24,413,631
52			<u>Hydro Production:</u>				
53	330		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement ↓		(289)	10,429
54	331		Structures and Improvements			40,262	80,107
55	332		Dams			1,193	162,964
56	333		Turbogenerators			82,996	286,388
57	334		Accessory Electric Equipment			48,725	119,804

**The Empire District Electric Company**

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Section 4 - Plant in Service

Line	No.	FERC	Description	Reference	RB ADJ	Total Kansas	Total Kansas
					Asbury	Pro Forma	Pro Forma
					Retired Plant	Adjustments	Pro Forma
58		335	Misc. Equipment	↓		23,580	57,243
59			<u>Total Hydro Production:</u>		-	196,468	716,935
60			<u>Other Production:</u>				
61	340		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement		-	-
62	341		Structures and Improvements			-	-
63	342		Fuel Holders			-	-
64	343		Prime Movers			-	-
65	344		Generators			-	-
66	345		Accessory Electric Equipment			-	-
67	346		Misc. Equipment	↓		-	-
68			<u>Total Asbury:</u>		-	-	-
69	340		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement		(208)	7,510
70	341		Structures and Improvements			44,276	154,534
71	342		Fuel Holders			1,663	62,839
72	343		Prime Movers			(54,590)	1,230,132
73	344		Generators			40,483	304,953
74	345		Accessory Electric Equipment			14,044	117,446
75	346		Misc. Equipment	↓		12,390	100,162
76			<u>Total Energy Center:</u>		-	58,058	1,977,575
77	341		Structures and Improvements	Section 4 PIS Staff Adjusted Settlement		(1,433)	51,769
78	342		Fuel Holders			(366)	65,825
79	343		Prime Movers			56,476	2,409,953
80	344		Generators			212,062	241,642
81	345		Accessory Electric Equipment			2,026	163,171
82	346		Misc. Equipment	↓		(1,475)	47,826
83			<u>Total Energy Center FT8:</u>		-	267,289	2,980,186
84	340		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement		(323)	11,658
85			<u>Total Riverton Common:</u>		-	(323)	11,658
86	341		Structures and Improvements	Section 4 PIS Staff Adjusted Settlement		74,336	477,905

**The Empire District Electric Company**

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Section 4 - Plant in Service

Line	No.	FERC	Description	Reference	RB ADJ	Total Kansas	Total Kansas
					Asbury	Pro Forma	Pro Forma
					Retired Plant	Adjustments	Pro Forma
87	342		Fuel Holders			1,641	27,876
88	343		Prime Movers			59,153	396,022
89	344		Generators			(2,268)	81,937
90	345		Accessory Electric Equipment			4,816	82,806
91	346		Misc. Equipment			28,572	86,171
92			<u>Total Riverton 9, 10, 11:</u>		-	166,250	1,152,717
93	341		Structures and Improvements	Section 4 PIS Staff Adjusted Settlement		21,925	865,091
94	342		Fuel Holders			(3,314)	41,432
95	343		Prime Movers			(174,256)	6,985,220
96	344		Generators			(9,044)	1,001,391
97	345		Accessory Electric Equipment			(59,615)	1,197,639
98	346		Misc. Equipment			5,670	130,310
99			<u>Total Riverton Unit 12:</u>		-	(218,633)	10,221,083
100	340		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement		(15)	548
101	341		Structures and Improvements			(1,370)	51,185
102	342		Fuel Holders			(2,220)	148,603
103	343		Prime Movers			(35,570)	1,243,878
104	344		Generators			(6,135)	358,035
105	345		Accessory Electric Equipment			(4,598)	152,948
106	346		Misc. Equipment			(622)	16,594
107			<u>Total State Line Unit 1:</u>		-	(50,530)	1,971,789
108	340		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement		8,972	8,972
109	341		Structures and Improvements			99,905	244,484
110	342		Fuel Holders			(289)	10,441
111	343		Prime Movers			7,773	39,161
112	344		Generators				
113	345		Accessory Electric Equipment			126,233	138,497
114	346		Misc. Equipment			10,770	59,570
115			<u>Total State Line Common:</u>		-	253,364	501,125
116	340		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement		(5,750)	33,944

**The Empire District Electric Company**

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Section 4 - Plant in Service

Line	No.	FERC	Description	Reference	RB ADJ	Total Kansas	Total Kansas
					Asbury Retired Plant	Pro Forma Adjustments	Pro Forma
117	341		Structures and Improvements	↓		18,398	391,761
118	342		Fuel Holders			(260)	9,411
119	343		Prime Movers			7,562	5,110,345
120	344		Generators			(37,355)	1,396,163
121	345		Accessory Electric Equipment			(15,660)	389,726
122	346		Misc. Equipment			8,150	138,782
123			Total State Line CC:		-	(24,915)	7,470,131
124			Total Other Production:		-	450,560	26,286,265
125	341-346		Generators			27,847,879	27,847,879
126	347		Asset Retirement Costs			1,228,968	1,228,968
127			Total Production Plant:		-	29,076,847	29,076,847
128			Total Production Plant Depreciation:		(12,559,295)	16,905,571	80,493,678
<b>TRANSMISSION PLANT</b>							
129	350		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement ↓		-	-
130	352		Structures and Improvements			-	-
131	352		Structures and Improvements (latan)			-	-
132	353		Station Equipment			-	-
133	353		Station Equipment (latan)			-	-
134	354		Towers & Fixtures			-	-
135	355		Poles & Fixtures			-	-
136	356		Overhead Conductor			-	-
137	351-356		Generation Tie Line			1,274,028	1,274,028
138			Total Transmission Plant:		-	1,274,028	1,274,028
<b>DISTRIBUTION PLANT</b>							
139	360		Land and Land Rights	Section 4 PIS Staff Adjusted Settlement ↓		114,250	333,679
140	361		Structures			3,198,097	3,891,247
141	362		Station Equipment			405,715	5,105,039
142	364		Poles & Fixtures			343,362	19,423,247
143	365		Overhead Conductor			669,791	14,470,911
144	366		Underground Conduit			20,815	682,582

**The Empire District Electric Company**

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Section 4 - Plant in Service

Line	No.	FERC	Description	Reference	RB ADJ	Total Kansas	Total Kansas
					Asbury	Pro Forma	Pro Forma
					Retired Plant	Adjustments	Pro Forma
145	367		Underground Conductor			36,131	857,398
146	368		Transformers			298,075	6,051,694
147	369		Services			320,238	5,147,386
148	370		Meters			174,722	1,543,268
149	371		Private Lights		(623)	10,994	1,593,766
150	373		Street Lights			158,496	1,171,434
151	375		Charging Stations			-	-
152			<u>Total Distribution Plant:</u>		<u>(623)</u>	<u>5,750,688</u>	<u>60,271,649</u>
<b>GENERAL PLANT</b>							
153	389		Land	Section 4 PIS Staff Adjusted Settlement		(2,708)	43,548
154	390		Structure			900,620	1,435,214
155	391		Furniture		(7,525)	2,903	281,621
156	391C		Computer Equipment		2,351	134,652	784,394
157	391LS		Furniture Lease			937	691,326
158	392		Transportation Equipment		-	266,714	307,431
159	393		Stores Equipment			(9,011)	320,611
160	394		Tools			63,854	157,291
161	395		Lab Equipment			55,906	879,306
162	396		Power Operated Equipment		-	110,667	647,167
163	397		Communication		(1,603)	(27,667)	(15,354)
164	398		Misc. Equipment		-	(2,882)	(2,882)
165			<u>Total General Plant:</u>		<u>(6,777)</u>	<u>1,493,985</u>	<u>5,529,673</u>
166			<u>Total Plant in Service:</u>	Schedule 3	<u>\$ (12,609,072)</u>	<u>\$ 25,759,909</u>	<u>\$ 149,930,302</u>

**The Empire District Electric Company**

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Section 4.1 - Historical Plant in Service

Reference Historical Plant in Service in Section 4 Docket No. 19-EPDE-223-RTS

## Section 5



**The Empire District Electric Company**

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**Section 5 - Accumulated Depreciation**

Line				Kansas Adjusted Balance from Docket 19-EPDE-223-RTS	RB ADJ 6 Plant Additions Non Growth	RB ADJ 9 Wind Plant Additions	RB ADJ 1 Asbury Retired Plant	Total Kansas Pro Forma Adjustments	Total Kansas Pro Forma
No.	FERC	Description	Reference	©	(d)	(e)	(f)	(g) = (d) thru (f)	(h) = (c) + (g)
(a)	(b)	(c)							
<b>INTANGIBLE PLANT</b>									
1	301	Organization	Section 5 AD Staff Adjusted Set	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	302	Franchises		\$ 44,761	-	-	-	-	44,761
3	303	Misc Intangible		\$ 1,027,350	-	-	(41,854)	(41,854)	985,496
4		<u>Total Intangible Plant:</u>		<u>1,072,110</u>	<u>-</u>	<u>-</u>	<u>(41,854)</u>	<u>(41,854)</u>	<u>1,030,257</u>
<b>PRODUCTION PLANT</b>									
5		<u>Steam Production:</u>							
6	310	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
7	311	Structures and Improvements		-	-	-	-	-	-
8	312	Boiler Plant and Equipment		-	-	-	-	-	-
9	314	Turbogenerators		-	-	-	-	-	-
10	315	Accessory Electric Equipment		-	-	-	-	-	-
11	316	Misc. Equipment		-	-	-	-	-	-
12		<u>Total Riverton:</u>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
13	310	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
14	311	Structures and Improvements		336,785	-	-	(161,134)	(161,134)	175,651
15	312	Boiler Plant and Equipment		2,691,234	-	-	(2,609,404)	(2,609,404)	81,830
16	312T	Unit Train		(60,577)	-	-	60,577	60,577	-
17	314	Turbogenerators		337,710	-	-	(337,564)	(337,564)	146
18	315	Accessory Electric Equipment		146,587	-	-	(112,440)	(112,440)	34,147
19	316	Misc. Equipment		57,739	-	-	(41,659)	(41,659)	16,079
20		<u>Total Asbury:</u>		<u>3,509,478</u>	<u>-</u>	<u>-</u>	<u>(3,201,624)</u>	<u>(3,201,624)</u>	<u>307,854</u>
21	310	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
22	311	Structures and Improvements		130,680	(143)	-	-	(143)	130,536
23	312	Boiler Plant and Equipment		1,664,760	4,953	-	-	4,953	1,669,713
24	312T	Unit Train		7,693	(40)	-	-	(40)	7,653
25	314	Turbogenerators		273,814	(133)	-	-	(133)	273,681
26	315	Accessory Electric Equipment		171,567	(179)	-	-	(179)	171,388
27	316	Misc. Equipment		33,002	(53)	-	-	(53)	32,949
28		<u>Total Iatan 1:</u>		<u>2,281,514</u>	<u>4,406</u>	<u>-</u>	<u>-</u>	<u>4,406</u>	<u>2,285,920</u>

**The Empire District Electric Company**

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**Section 5 - Accumulated Depreciation**

Line				Kansas Adjusted Balance from Docket 19-EPDE-223-RTS	RB ADJ 6 Plant Additions Non Growth	RB ADJ 9 Wind Plant Additions	RB ADJ 1 Asbury Retired Plant	Total Kansas Pro Forma Adjustments (g) = (d) thru (f)	Total Kansas Pro Forma (h) = (c) + (g)
No.	FERC (a)	Description (b)	Reference (c)	©	(d)	(e)	(f)	(g) = (d) thru (f)	(h) = (c) + (g)
29	311	Structures and Improvements	5 AD Staff Adjusted Set	133,748	-	-	-	-	133,748
30	311.05	Reg Plan Amort		-	(501)	-	-	(501)	(501)
31	312	Boiler Plant and Equipment		817,891	-	-	-	-	817,891
32	312.05	Reg Plan Amort		-	(4,595)	-	-	(4,595)	(4,595)
33	314	Turbogenerators		305,555	-	-	-	-	305,555
34	314.05	Reg Plan Amort		-	(1,577)	-	-	(1,577)	(1,577)
35	315	Accessory Electric Equipment		69,227	-	-	-	-	69,227
36	315.05	Reg Plan Amort		-	(487)	-	-	(487)	(487)
37	316	Misc. Equipment		18,299	-	-	-	-	18,299
38	316.05	Reg Plan Amort		-	(715)	-	-	(715)	(715)
39		<u>Total Iatan 2:</u>		1,344,720	(7,875)	-	-	(7,875)	1,336,845
40	310	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
41	311	Structures and Improvements		55,655	2,699	-	-	2,699	58,354
42	312	Boiler Plant and Equipment		246,239	(2)	-	-	(2)	246,237
43	314	Turbogenerators		6,428	(52)	-	-	(52)	6,376
44	315	Accessory Electric Equipment		24,892	(166)	-	-	(166)	24,726
45	316	Misc. Equipment		1,836	32	-	-	32	1,868
46		<u>Total Iatan Common:</u>		335,050	2,510	-	-	2,510	337,560
47	310	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
48	311	Structures and Improvements		145,291	(770)	-	-	(770)	144,521
49	312	Boiler Plant and Equipment		389,854	(1,788)	-	-	(1,788)	388,067
50	312.PLS	Train Lease		-	-	-	-	-	-
51	312T	Unit Train		133,410	-	-	-	-	133,410
52	314	Turbogenerators		123,583	(538)	-	-	(538)	123,045
53	315	Accessory Electric Equipment		44,488	(184)	-	-	(184)	44,304
54	316	Misc. Equipment		27,953	(47)	-	-	(47)	27,906
55		<u>Total Plum Point:</u>		864,580	(3,326)	-	-	(3,326)	861,254
56		<u>Total Steam Production:</u>		8,335,342	(4,286)	-	(3,201,624)	(3,205,909)	5,129,433
57		<u>Hydro Production:</u>							
58	330	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-

**The Empire District Electric Company**

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**Section 5 - Accumulated Depreciation**

Line				Kansas Adjusted Balance from Docket 19-EPDE-223-RTS	RB ADJ 6 Plant Additions Non Growth	RB ADJ 9 Wind Plant Additions	RB ADJ 1 Asbury Retired Plant	Total Kansas Pro Forma Adjustments	Total Kansas Pro Forma
No.	FERC	Description	Reference	©	(d)	(e)	(f)	(g) = (d) thru (f)	(h) = (c) + (g)
(a)	(b)	(c)							
59	331	Structures and Improvements		15,422	964	-	-	964	16,386
60	332	Dams		73,712	29	-	-	29	73,741
61	333	Turbogenerators		36,324	2,728	-	-	2,728	39,051
62	334	Accessory Electric Equipment		20,271	1,588	-	-	1,588	21,859
63	335	Misc. Equipment		10,840	561	-	-	561	11,401
64		<u>Total Hydro Production:</u>		156,568	5,870	-	-	5,870	162,438
65		<u>Other Production:</u>							
66	340	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
67	341	Structures and Improvements		-	-	-	-	-	-
68	342	Fuel Holders		-	-	-	-	-	-
69	343	Prime Movers		-	-	-	-	-	-
70	344	Generators		-	-	-	-	-	-
71	345	Accessory Electric Equipment		-	-	-	-	-	-
72	346	Misc. Equipment		-	-	-	-	-	-
73		<u>Total Asbury:</u>		-	-	-	-	-	-
74	340	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
75	341	Structures and Improvements		78,105	1,091	-	-	1,091	79,197
76	342	Fuel Holders		68,095	41	-	-	41	68,136
77	343	Prime Movers		862,928	(1,253)	-	-	(1,253)	861,676
78	344	Generators		211,667	929	-	-	929	212,596
79	345	Accessory Electric Equipment		70,145	346	-	-	346	70,492
80	346	Misc. Equipment		98,402	305	-	-	305	98,707
81		<u>Total Energy Center:</u>		1,389,343	1,460	-	-	1,460	1,390,803
82	341	Structures and Improvements	5 AD Staff Adjusted Set	12,283	(62)	-	-	(62)	12,221
83	342	Fuel Holders		23,233	(16)	-	-	(16)	23,217
84	343	Prime Movers		454,127	2,288	-	-	2,288	456,415
85	344	Generators		4,212	8,532	-	-	8,532	12,744
86	345	Accessory Electric Equipment		48,240	88	-	-	88	48,327
87	346	Misc. Equipment		14,767	(64)	-	-	(64)	14,703
88		<u>Total Energy Center FT8:</u>		556,861	10,766	-	-	10,766	567,627

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Section 5 - Accumulated Depreciation

Line				Kansas Adjusted Balance from Docket 19-EPDE-223-RTS	RB ADJ 6 Plant Additions Non Growth	RB ADJ 9 Wind Plant Additions	RB ADJ 1 Asbury Retired Plant	Total Kansas Pro Forma Adjustments (g) = (d) thru (f)	Total Kansas Pro Forma (h) = (c) + (g)
No.	FERC	Description	Reference	©	(d)	(e)	(f)	(g) = (d) thru (f)	(h) = (c) + (g)
89	340	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
90		<u>Total Riverton Common:</u>		-	-	-	-	-	-
91	341	Structures and Improvements	5 AD Staff Adjusted Set	123,646	2,506	-	-	2,506	126,152
92	342	Fuel Holders		12,937	56	-	-	56	12,993
93	343	Prime Movers		116,014	1,860	-	-	1,860	117,875
94	344	Generators		42,213	(71)	-	-	(71)	42,141
95	345	Accessory Electric Equipment		25,975	162	-	-	162	26,137
96	346	Misc. Equipment		18,906	967	-	-	967	19,873
97		<u>Total Riverton 9, 10, 11:</u>		339,691	5,481	-	-	5,481	345,172
98	341	Structures and Improvements	5 AD Staff Adjusted Set	62,951	618	-	-	618	63,569
99	342	Fuel Holders		10,773	(93)	-	-	(93)	10,680
100	343	Prime Movers		521,173	(4,567)	-	-	(4,567)	516,607
101	344	Generators		149,356	(237)	-	-	(237)	149,119
102	345	Accessory Electric Equipment		147,521	(1,681)	-	-	(1,681)	145,840
103	346	Misc. Equipment		25,192	160	-	-	160	25,352
104		<u>Total Riverton Unit 12:</u>		916,966	(5,800)	-	-	(5,800)	911,167
105	340	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
106	341	Structures and Improvements		46,509	(35)	-	-	(35)	46,474
107	342	Fuel Holders		111,723	(57)	-	-	(57)	111,666
108	343	Prime Movers		622,699	(842)	-	-	(842)	621,857
109	344	Generators		126,252	(146)	-	-	(146)	126,106
110	345	Accessory Electric Equipment		74,001	(117)	-	-	(117)	73,884
111	346	Misc. Equipment		5,057	(16)	-	-	(16)	5,041
112		<u>Total State Line Unit 1:</u>		986,241	(1,212)	-	-	(1,212)	985,029
113	340	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
114	341	Structures and Improvements		57,999	2,958	-	-	2,958	60,957
115	342	Fuel Holders		11,170	(9)	-	-	(9)	11,161
116	343	Prime Movers		1,379	215	-	-	215	1,594
117	344	Generators		-	-	-	-	-	-
118	345	Accessory Electric Equipment		1,292	3,738	-	-	3,738	5,030

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**Section 5 - Accumulated Depreciation**

Line				Kansas Adjusted Balance from Docket 19-EPDE-223-RTS	RB ADJ 6 Plant Additions Non Growth	RB ADJ 9 Wind Plant Additions	RB ADJ 1 Asbury Retired Plant	Total Kansas Pro Forma Adjustments (g) = (d) thru (f)	Total Kansas Pro Forma (h) = (c) + (g)
No.	FERC	Description	Reference	©	(d)	(e)	(f)	(g) = (d) thru (f)	(h) = (c) + (g)
(a)	(b)		(c)						
119	346	Misc. Equipment		9,772	-	-	-	-	9,772
120		<u>Total State Line Common:</u>		81,612	6,902	-	-	6,902	88,514
121	340	Land and Land Rights	5 AD Staff Adjusted Set	-	-	-	-	-	-
122	341	Structures and Improvements		126,251	545	-	-	545	126,796
123	342	Fuel Holders		9,951	(8)	-	-	(8)	9,944
124	343	Prime Movers		1,594,927	209	-	-	209	1,595,136
125	344	Generators		348,596	(1,032)	-	-	(1,032)	347,564
126	345	Accessory Electric Equipment		155,942	(464)	-	-	(464)	155,478
127	346	Misc. Equipment		31,308	241	-	-	241	31,549
128		<u>Total State Line CC:</u>		2,266,975	(508)	-	-	(508)	2,266,467
129		<u>Total Other Production:</u>		6,537,690	17,088	-	-	17,088	6,554,778
129	341-346	Generators				457,667		457,667	457,667
130		<u>Total Production Plant:</u>		-	-	457,667	-	457,667	457,667
131		<u>Total Production Plant:</u>		15,029,600	18,672	457,667	(3,201,624)	(2,725,284)	12,304,315
<b>TRANSMISSION PLANT</b>									
132	350	Land and Land Rights	Section 5 AD Staff Adjusted Set	-	-	-	-	-	-
133	352	Structures and Improvements		-	-	-	-	-	-
134	352	Structures and Improvements (latan)		-	-	-	-	-	-
135	353	Station Equipment		-	-	-	-	-	-
136	353	Station Equipment (latan)		-	-	-	-	-	-
137	354	Towers & Fixtures		-	-	-	-	-	-
138	355	Poles & Fixtures		-	-	-	-	-	-
139	356	Overhead Conductor		-	-	-	-	-	-
140	351-356	Generation Tie Line			-	14,823		14,823	14,823
141		<u>Total Transmission Plant:</u>		-	-	14,823	-	14,823	14,823
<b>DISTRIBUTION PLANT</b>									
142	360	Land and Land Rights	Section 5 AD Staff Adjusted Set	-	-	-	-	-	-
143	361	Structures		311,343	84,270	-	-	84,270	395,613
144	362	Station Equipment		2,196,052	11,725	-	-	11,725	2,207,777

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**Section 5 - Accumulated Depreciation**

Line				Kansas	RB ADJ 6	RB ADJ 9	RB ADJ 1	Total Kansas	Total Kansas
No.	FERC	Description	Reference	Adjusted Balance from Docket 19-EPDE-223-RTS	Plant Additions Non Growth	Wind Plant Additions	Asbury Retired Plant	Pro Forma Adjustments	Pro Forma
	(a)	(b)	(c)	©	(d)	(e)	(f)	(g) = (d) thru (f)	(h) = (c) + (g)
145	364	Poles & Fixtures		5,890,017	19,992	-	-	19,992	5,910,010
146	365	Overhead Conductor		5,769,063	27,043	-	-	27,043	5,796,106
147	366	Underground Conduit		1,130,989	572	-	-	572	1,131,561
148	367	Underground Conductor		2,079,627	1,008	-	-	1,008	2,080,635
149	368	Transformers		2,544,743	7,643	-	-	7,643	2,552,386
150	369	Services		3,517,957	12,930	-	-	12,930	3,530,886
151	370	Meters		431,551	5,644	-	-	5,644	437,195
152	371	Private Lights		756,411	504	-	(623)	(120)	756,291
153	373	Street Lights		286,019	8,308	-	-	8,308	294,327
154	375	Charging Stations		-	-	-	-	-	-
155		<b>Total Distribution Plant:</b>		<b>24,913,773</b>	<b>179,638</b>	<b>-</b>	<b>(623)</b>	<b>179,015</b>	<b>25,092,788</b>
<b>GENERAL PLANT</b>									
156	389	Land		-	-	-	-	-	-
157	390	Structures		317,894	28,580	-	-	28,580	346,474
158	391	Furniture		129,371	685	-	(4,570)	(3,885)	125,486
159	391C	Computer Equipment		537,363	18,743	-	-	18,743	556,106
160	391LS	Furniture Lease		395,053	62	-	-	62	395,115
161	392	Transportation Equipment		20,089	-	-	-	-	20,089
162	393	Stores Equipment		202,193	(211)	-	-	(211)	201,983
163	394	Tools		45,924	3,700	-	-	3,700	49,624
164	395	Lab Equipment		395,444	1,030	-	-	1,030	396,474
165	396	Power Operated Equipment		328,267	-	-	0	0	328,267
166	397	Communication		8,831	(1,484)	-	(578)	(2,062)	6,769
167	398	Misc. Equipment		-	(57)	-	-	(57)	(57)
168		<b>Total General Plant:</b>		<b>2,380,430</b>	<b>51,047</b>	<b>-</b>	<b>(5,148)</b>	<b>45,898</b>	<b>2,426,328</b>
169		<b>Total Accumulated Depreciation:</b>		<b>\$ 43,395,913</b>	<b>\$ 249,357</b>	<b>\$ 472,490</b>	<b>\$ (3,249,249)</b>	<b>\$ (2,527,402)</b>	<b>\$ 40,868,511</b>

Section 5 AD Staff Adjusted Set

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Section 5.1 - Historical Accumulated Depreciation

Reference Historical Accumulated Depreciation and Amortization in Section 4 Docket No. 19-EPDE-223-RTS

## Section 6



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Section 6

Reference Prepayments in Section 6 Docket No. 19-EPDE-223-RTS

Reference Materials and Supplies in Section 6 Docket No. 19-EPDE-223-RTS

Reference Customer Deposits in Section 6 Docket No. 19-EPDE-223-RTS

Reference Customer Advances in Section 6 Docket No. 19-EPDE-223-RTS

Reference Historical Customer Advances & Deposits in Section 6 Docket No. 19-EPDE-223-RTS

Reference Accumulated Deferred Income Tax in Section 6 Docket No. 19-EPDE-223-RTS

Reference Regulatory Assets in Section 6 Docket No. 19-EPDE-223-RTS

Reference Regulatory Liabilities in Section 6 Docket No. 19-EPDE-223-RTS

Reference Working Capital Components in Section 6 Docket No. 19-EPDE-223-RTS for compents other  
than Investments presented in this abbreviated case

## Section 7

**The Empire District Electric Company**

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Section 7 - Capital Structure

Line No.	Description	Total Company	Pro Forma Adjustments	Total Company	Capital Ratio	Cost Rate	Rate of Return
		Capital Per Books Docket 19-EPDE-223-RTS		Adjusted Capital Docket 19-EPDE-223-RTS			
	(a)	(b)	(c)	(d) = (b) + (c)	(e)	(f)	(g) = (e) x (f)
<b><u>WEIGHTED AVERAGE COST OF CAPITAL</u></b>							
1	Long Term Debt	\$ 766,257,639	\$ -	\$ 766,257,639	48.35%	4.70%	2.27%
2	Trust Preferred Stock	-	-	-	0.00%	0.00%	0.00%
3	Common Equity	818,704,469	-	818,704,469	51.65%	9.30%	4.80%
4	Total Capital	\$ 1,584,962,108	\$ -	\$ 1,584,962,108	100.00%		7.08%

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Section 7.1 - Statement of Capitalization

Reference Cost of Capital in Section 7 Docket No. 19-EPDE-223-RTS

**The Empire District Electric Company**

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Section 7.2 - Cost of Capital

Line No.	FERC	GL Account	Description	Reference	Total Company	Total Company
					Amount Per Books	Annual Costs
	(a)	(b)	(c)	(d)	(e)	(f)
<b>WEIGHTED AVERAGE COST OF DEBT</b>						
1	221	221500	4.65% Series, Due 6/1/2020	Reference Cost of Capital in Section 7 Docket No. 19-EPDE-223-RTS		
2	221	221801	5.875%, Due 2037			
3	221	221803	5.2% Series, Due 9/1/2040			
4	221	221804	3.58% Series, Due 2027			
5	221	221805	3.73% Series, Due 5/30/2033			
6	221	221806	4.32% Series, Due 5/30/2043			
7	221	221807	4.27% Series, Due 12/01/2044			
8	221	221808	3.59% FMB Series due 8-20-2030			
9	223	223120	4.53% Note Payable to LUC, due 6-1-2033			
10	224	224102	6.7% Series, Due 2033			
11	224	224103	5.8% Series, Due 7/1/2035			
12			Premium, Discounts and Expense			
13			Total Long Term Debt			
14			Annual Cost Rate:			4.70%

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Section 7.3 - Historical Interest

Reference Historical Interest in Section 7 Docket No. 19-EPDE-223-RTS

## Section 8

**The Empire District Electric Company**

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Section 8

Reference Balance Sheet in Section 8 Docket No. 19-EPDE-223-RTS

Reference Comparative Income Statement and Retained Earnings in Section 8 Docket No. 19-EPDE-223-RTS

Reference Historical Revenue in Section 8 Docket No. 19-EPDE-223-RTS

Reference Historical Revenue Detail in Section 8 Docket No. 19-EPDE-223-RTS

Reference Historical O&M in Section 8 Docket No. 19-EPDE-223-RTS

Reference Historical O&M Detail in Section 8 Docket No. 19-EPDE-223-RTS

Reference Historical Operating Expense Detail in Section 8 Docket No. 19-EPDE-223-RTS

Reference Historical Maintenance Expense Detail in Section 8 Docket No. 19-EPDE-223-RTS

Reference Operating Stats in Section 8 Docket No. 19-EPDE-223-RTS

Reference Payroll in Section 8 Docket No. 19-EPDE-223-RTS



## Section 9

**The Empire District Electric Company**

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Section 9 - Income Statement

Line No.	Description (a)	Reference (b)	Kansas Settled Ending Balance (c)	Kansas Allocation Factor (d)	Kansas Jurisdiction Balance (e) = (c) x (d)	Kansas Pro Forma Adjustments (f)	Total Kansas As Adjusted Under Present Rates (g) = (e) + (f)	Requested Rate Increase (h)	Total Kansas As Adjusted Under Proposed Rates (i) = (g) + (h)
1	<u>Operating Revenues:</u>	<a href="#">Sec 9.1</a>	\$ 16,802,276	Various	\$ 16,802,276	\$ 111,061	\$ 16,913,336	\$ 4,465,956	\$ 21,379,292
2	<u>Operating Expenses:</u>								
3	Production Expense	<a href="#">Sec 9.1</a>	2,558,438	Various	2,558,438	416,710	2,975,148		2,975,148
4	Transmission Expense		-	Various	-	-	-		-
5	Distribution Expense		1,361,150	Various	1,361,150	-	1,361,150		1,361,150
6	Customer Accounts Expense		496,733	2.71%	496,733	-	496,733		496,733
7	Customer Assistance Expense		84,947	Various	84,947	-	84,947		84,947
8	Sales Expense		6,031	2.46%	6,031	-	6,031		6,031
9	Administrative and General Expenses		2,422,729	Various	2,422,729	428,521	2,851,249		2,851,249
10	Depreciation Expense		3,426,147	Various	3,426,147	523,656	3,949,803		3,949,803
11	Amortization Expense		258,897	Various	258,897	341,342	600,239		600,239
12	Taxes other than Income Taxes		1,094,227	Various	1,094,227	-	1,094,227		1,094,227
13	Interest on Customer Deposits		11,773	100.00%	11,773	-	11,773		11,773
14	<u>Operating Expenses Before Income Taxes:</u>		11,721,071		11,721,071	1,710,228	13,431,299	-	13,431,299
15	<u>Operating Income (Loss) Before Taxes:</u>		5,081,204		5,081,204	(1,599,167)	3,482,037	4,465,956	7,947,993
16	Income Taxes	<a href="#">Sec 11.1</a>	601,922	Various	601,922	(639,575)	(37,654)	937,851	900,197
17	<u>Net Operating Income (Loss):</u>		<u>\$ 4,479,283</u>		<u>\$ 4,479,283</u>	<u>\$ (959,592)</u>	<u>\$ 3,519,691</u>	<u>\$ 3,528,105</u>	<u>\$ 7,047,796</u>

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Section 9.1 - Income Statement Adjustments

Line No.	Description	Reference	Kansas Settled Ending Balance	Kansas Allocation Factor	Kansas Jurisdiction Balance	IS ADJ 1 Wind Revenue	IS ADJ 2 Wind Investment Depreciation Expense	IS ADJ 3 Wind Amortization Expense
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g)	(h)
1	<u>Revenues:</u>	<u>WP 9.1</u>						
2	Residential		\$ 8,168,894	Direct Assigned	\$ 8,168,894	\$ -	\$ -	\$ -
3	Commercial		4,324,558	Direct Assigned	4,324,558	-	-	-
4	Industrial		3,243,657	Direct Assigned	3,243,657	-	-	-
5	Public Street & Hwy Lighting		203,602	Direct Assigned	203,602	-	-	-
6	Other Public Authorities		355,963	Direct Assigned	355,963	-	-	-
7	Resale - Municipalities		-	Direct Assigned	-	-	-	-
8	Interdepartmental		25,616	Direct Assigned	25,616	-	-	-
9	Other Revenues		479,986	Direct Assigned	479,986	111,061	-	-
10	<u>Total On-System Revenues:</u>		16,802,276		16,802,276	111,061	-	-
11	Resale - SPP Integrated Market	<u>WP 9.1</u>	-	4.43%	-	-	-	-
12	<u>Total Electric Operating Revenues:</u>		16,802,276		16,802,276	111,061	-	-
13	<u>Operating Expenses:</u>							
14	Production Expense	<u>WP 9.2</u>	2,558,438	Various	2,558,438	-	-	-
15	Transmission Expense		-	Various	-	-	-	-
16	Distribution Expense		1,361,150	Various	1,361,150	-	-	-
17	Customer Accounts Expense		496,733	5.61%	496,733	-	-	-
18	Customer Assistance Expense		84,947	Various	84,947	-	-	-
19	Sales Expense		6,031	4.30%	6,031	-	-	-
20	Administrative and General Expenses		2,422,729	Various	2,422,729	-	-	-
21	Depreciation Expense	<u>Sec 10.1.1</u>	3,426,147	Various	3,426,147	-	953,424	-
22	Amortization Expense	<u>Sec 10.2</u>	258,897	Various	258,897	-	-	43,328
23	Taxes other than Income Taxes	<u>Sec 11</u>	1,094,227	Various	1,094,227	-	-	-
24	Interest on Customer Deposits	<u>VP-3 Settlement Mode</u>	11,773	Direct Assigned	11,773	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		11,721,071		11,721,071	-	953,424	43,328
26	<u>Operating Income (Loss) Before Taxes:</u>		5,081,204		5,081,204	111,061	(953,424)	(43,328)
27	Income Taxes	<u>Sec 11.1</u>	601,922	Various	601,922	-	-	-
28	<u>Net Operating Income (Loss):</u>	<u>Sec 9</u>	<u>\$ 4,479,283</u>		<u>\$ 4,479,283</u>			

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Section 9.1 - Income Statement Adjustments

Line No.	Description (a)	Reference (b)	IS ADJ 4 Asbury Deprec & O&M Removal (i)		IS ADJ 5 Asbury AAO Amort (j)		IS ADJ 6 Plant Growth Depr Exp (k)		IS ADJ 7 Rate Case Expense (l)		IS ADJ 8 Wind Revenues & O&M Expense (m)		IS ADJ 9 Common Plant Depr Exp	
			Deprec & O&M	Removal	AAO Amort		Growth Depr Exp		Rate Case Expense		Wind Revenues & O&M Expense		Common Plant Depr Exp	
1	<u>Revenues:</u>	<u>WP 9.1</u>												
2	Residential		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
3	Commercial			-		-		-		-		-		-
4	Industrial			-		-		-		-		-		-
5	Public Street & Hwy Lighting			-		-		-		-		-		-
6	Other Public Authorities			-		-		-		-		-		-
7	Resale - Municipalities			-		-		-		-		-		-
8	Interdepartmental			-		-		-		-		-		-
9	Other Revenues			-		-		-		-		-		-
10	<u>Total On-System Revenues:</u>			-		-		-		-		-		-
11	Resale - SPP Integrated Market	<u>WP 9.1</u>		-		-		-		-		-		-
12	<u>Total Electric Operating Revenues:</u>			-		-		-		-		-		-
13	<u>Operating Expenses:</u>													
14	Production Expense	<u>WP 9.2</u>		(181,855)		-		-		-		598,565		-
15	Transmission Expense			-		-		-		-		-		-
16	Distribution Expense			-		-		-		-		-		-
17	Customer Accounts Expense			-		-		-		-		-		-
18	Customer Assistance Expense			-		-		-		-		-		-
19	Sales Expense			-		-		-		-		-		-
20	Administrative and General Expenses			-		-		-		327,394		101,127		-
21	Depreciation Expense	<u>Sec 10.1.1</u>		(605,073)		-		176,017		-		-		(713)
22	Amortization Expense	<u>Sec 10.2</u>		-		298,013		-		-		-		-
23	Taxes other than Income Taxes	<u>Sec 11</u>		-		-		-		-		-		-
24	Interest on Customer Deposits	<u>VP-3 Settlement Mode</u>		-		-		-		-		-		-
25	<u>Operating Expenses Before Income Taxes:</u>			(786,928)		298,013		176,017		327,394		699,692		(713)
26	<u>Operating Income (Loss) Before Taxes:</u>			786,928		(298,013)		(176,017)		(327,394)		(699,692)		713
27	Income Taxes	<u>Sec 11.1</u>		-		-		-		-		-		-
28	<u>Net Operating Income (Loss):</u>	<u>Sec 9</u>												

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Section 9.1 - Income Statement Adjustments

Line No.	Description (a)	Reference (b)	IS ADJ 9	IS ADJ 10	Total Kansas	Total Kansas
			Pro-forma Income Tax (n)	Asbury EADIT (o)	Pro Forma Adjustments (p) = (f) thru (o)	Pro Forma (q) = (e) + (p)
1	<u>Revenues:</u>	<u>WP 9.1</u>				
2	Residential		\$ -	\$ -	\$ -	\$ 8,168,894
3	Commercial		-	-	-	4,324,558
4	Industrial		-	-	-	3,243,657
5	Public Street & Hwy Lighting		-	-	-	203,602
6	Other Public Authorities		-	-	-	355,963
7	Resale - Municipalities		-	-	-	-
8	Interdepartmental		-	-	-	25,616
9	Other Revenues		-	-	111,061	591,046
10	<u>Total On-System Revenues:</u>		-	-	111,061	16,913,336
11	Resale - SPP Integrated Market	<u>WP 9.1</u>	-	-	-	-
12	<u>Total Electric Operating Revenues:</u>		-	-	111,061	16,913,336
13	<u>Operating Expenses:</u>					
14	Production Expense	<u>WP 9.2</u>	-	-	416,710	2,975,148
15	Transmission Expense		-	-	-	-
16	Distribution Expense		-	-	-	1,361,150
17	Customer Accounts Expense		-	-	-	496,733
18	Customer Assistance Expense		-	-	-	84,947
19	Sales Expense		-	-	-	6,031
20	Administrative and General Expenses		-	-	428,521	2,851,249
21	Depreciation Expense	<u>Sec 10.1.1</u>	-	-	523,656	3,949,803
22	Amortization Expense	<u>Sec 10.2</u>	-	-	341,342	600,239
23	Taxes other than Income Taxes	<u>Sec 11</u>	-	-	-	1,094,227
24	Interest on Customer Deposits	<u>VP-3 Settlement Mode</u>	-	-	-	11,773
25	<u>Operating Expenses Before Income Taxes:</u>		-	-	1,710,228	13,431,299
26	<u>Operating Income (Loss) Before Taxes:</u>		-	-	(1,599,167)	3,482,037
27	Income Taxes	<u>Sec 11.1</u>	(685,042)	45,467	(639,575)	(37,654)
28	<u>Net Operating Income (Loss):</u>	<u>Sec 9</u>			\$ (959,592)	<u>\$ 3,519,691</u>

## Section 10

**The Empire District Electric Company**

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**Section 10 - Depreciation and Amortization Summary**

Line No.	FERC	Description	Reference	Kansas Jurisdiction Balance (2)	Total Kansas Pro Forma Adjustments	Total Kansas Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)
1		Production:				
2	403	Steam	<a href="#">Sec. 10.1 Depr Adj</a>	\$ 1,073,984	\$ (607,665)	\$ 466,319
3	403	Hydro	<a href="#">Sec. 10.1 Depr Adj</a>	10,235	4,144	14,379
4	403	Other	<a href="#">Sec. 10.1 Depr Adj</a>	504,097	936,693	1,440,791
5		<b>Total Production</b>	<a href="#">Sec. 10.1 Depr Adj</a>	1,588,317 (1)	333,172	1,921,488
6	403	Transmission	<a href="#">Sec. 10.1 Depr Adj</a>	-	28,793	28,793
7	403	Distribution	<a href="#">Sec. 10.1 Depr Adj</a>	1,647,459	126,803	1,774,263
8	403	General	<a href="#">Sec. 10.1 Depr Adj</a>	190,371	35,619	225,990
9		<b>Total Depreciation Expense</b>		3,426,147	524,388	3,950,535
10		Amortization of Electric Plant				
11	403	Other Amortization	<a href="#">Section-10.2 Amrt</a>	-	43,328	43,328
12	404	Amort Ltd-Term Elect/Gas Plant	<a href="#">Section-10.2 Amrt</a>	258,897	327,394	586,291
13		<b>Total Amortization Expense</b>		258,897 (2)	370,722	629,619
14		<b>Total Depreciation &amp; Amortization Expense</b>		\$ 3,685,044	\$ 895,110	\$ 4,580,154

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Section 10.1.1 - Depreciation Expense

Line No.	FERC (a)	Description (b)	Reference (c)	Kansas Jurisdiction Balance (g)	EXP ADJ Annualized Depreciation (h)	Total Kansas Pro Forma (i) = (g) + (h)
<b>INTANGIBLE PLANT DEPRECIATION</b>						
1	301	Organization	Section 10 Depreciation and Amortization Expense	\$ -		\$ -
2	302	Franchises		-		-
3	303	Misc Intangible		-		-
4		<u>Total Intangible Plant Depreciation:</u>		-	-	-
<b>PRODUCTION PLANT DEPRECIATION</b>						
5		<u>Steam Production:</u>				
6	310	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
7	311	Structures and Improvements		(0)		(0)
8	312	Boiler Plant and Equipment		(0)		(0)
9	314	Turbogenerators		-		-
10	315	Accessory Electric Equipment		(0)		(0)
11	316	Misc. Equipment		-		-
12		<u>Total Riverton:</u>		(0)	-	(0)
13	310	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
14	311	Structures and Improvements		40,888		40,888
15	312	Boiler Plant and Equipment		472,876		472,876
16	312T	Unit Train		-		-
17	314	Turbogenerators		81,648		81,648
18	315	Accessory Electric Equipment		11,430		11,430
19	316	Misc. Equipment		3,685		3,685
20		<u>Total Asbury:</u>		610,528	-	610,528
21	310	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
22	311	Structures and Improvements		3,286		3,286
23	312	Boiler Plant and Equipment		93,221		93,221
24	312T	Unit Train		1,023		1,023
25	314	Turbogenerators		16,505		16,505
26	315	Accessory Electric Equipment		9,548		9,548
27	316	Misc. Equipment		896		896
28		<u>Total Iatan 1:</u>		124,480	-	124,480



**The Empire District Electric Company**

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Section 10.1.1 - Depreciation Expense

Line No.	FERC (a)	Description (b)	Reference (c)	Kansas Jurisdiction Balance (g)	EXP ADJ Annualized Depreciation (h)	Total Kansas Pro Forma (i) = (g) + (h)
29	311	Structures and Improvements	Section 10 Depreciation and Amortization Expense	14,270		14,270
30	311.05	Reg Plan Amort		-		-
31	312	Boiler Plant and Equipment		105,452		105,452
32	312.05	Reg Plan Amort		-		-
33	314	Turbogenerators		37,017		37,017
34	314.05	Reg Plan Amort		-		-
35	315	Accessory Electric Equipment		8,470		8,470
36	315.05	Reg Plan Amort		-		-
37	316	Misc. Equipment		323		323
38	316.05	Reg Plan Amort		-		-
39		<u>Total Iatan 2:</u>		165,532	-	165,532
40	310	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
41	311	Structures and Improvements		13,818		13,818
42	312	Boiler Plant and Equipment		33,339		33,339
43	314	Turbogenerators		1,230		1,230
44	315	Accessory Electric Equipment		4,420		4,420
45	316	Misc. Equipment		644		644
46		<u>Total Iatan Common:</u>		53,452	-	53,452
47	310	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
48	311	Structures and Improvements		20,598		20,598
49	312	Boiler Plant and Equipment		56,217		56,217
50	312T	Train Lease (1)		16,194		16,194
51	312.PLS	Unit Train (1)		-		-
52	314	Turbogenerators		18,733		18,733
53	315	Accessory Electric Equipment		5,280		5,280
54	316	Misc. Equipment		2,971		2,971
55		<u>Total Plum Point:</u>		119,993	-	119,993
56		<u>Total Steam Production:</u>		1,073,984	-	1,073,984
57		<u>Hydro Production:</u>				
58	330	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
59	331	Structures and Improvements		663		663

**The Empire District Electric Company**

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Section 10.1.1 - Depreciation Expense

Line No.	FERC (a)	Description (b)	Reference (c)	Kansas Jurisdiction Balance (g)	EXP ADJ Annualized Depreciation (h)	Total Kansas Pro Forma (i) = (g) + (h)
60	332	Dams		2,789		2,789
61	333	Turbogenerators		4,641		4,641
62	334	Accessory Electric Equipment		1,585		1,585
63	335	Misc. Equipment		557		557
64		<u>Total Hydro Production:</u>		10,235	-	10,235
65		<u>Other Production:</u>				
66	340	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
67	341	Structures and Improvements		1,873		1,873
68	342	Fuel Holders		1,049		1,049
69	343	Prime Movers		20,499		20,499
70	344	Generators		4,221		4,221
71	345	Accessory Electric Equipment		1,772		1,772
72	346	Misc. Equipment		1,505		1,505
73		<u>Total Energy Center:</u>		30,917	-	30,917
74	341	Structures and Improvements	Section 10 Depreciation and Amortization Expense	1,598		1,598
75	342	Fuel Holders		1,998		1,998
76	343	Prime Movers		65,160		65,160
77	344	Generators		827		827
78	345	Accessory Electric Equipment		4,841		4,841
79	346	Misc. Equipment		1,486		1,486
80		<u>Total Energy Center FT8:</u>		75,911	-	75,911
81	340	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
82		<u>Total Riverton Common:</u>		-	-	-
83	341	Structures and Improvements	Section 10 Depreciation and Amortization Expense	9,460		9,460
84	342	Fuel Holders		618		618
85	343	Prime Movers		7,367		7,367
86	344	Generators		1,841		1,841
87	345	Accessory Electric Equipment		1,678		1,678
88	346	Misc. Equipment		1,350		1,350
89		<u>Total Riverton 9, 10, 11:</u>		22,314	-	22,314

**The Empire District Electric Company**

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Section 10.1.1 - Depreciation Expense

Line No.	FERC	Description	Reference	Kansas Jurisdiction Balance	EXP ADJ Annualized Depreciation	Total Kansas Pro Forma
	(a)	(b)	(c)	(g)	(h)	(i) = (g) + (h)
90	341	Structures and Improvements	Section 10 Depreciation and Amortization Expense	16,419		16,419
91	342	Fuel Holders		873		873
92	343	Prime Movers		130,438		130,438
93	344	Generators		18,413		18,413
94	345	Accessory Electric Equipment		24,639		24,639
95	346	Misc. Equipment		2,417		2,417
96		<u>Total Riverton Unit 12:</u>		193,199	-	193,199
97	340	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
98	341	Structures and Improvements		937		937
99	342	Fuel Holders		2,674		2,674
100	343	Prime Movers		19,765		19,765
101	344	Generators		6,013		6,013
102	345	Accessory Electric Equipment		2,809		2,809
103	346	Misc. Equipment		305		305
104		<u>Total State Line Unit 1:</u>		32,504	-	32,504
105	341	Structures and Improvements	Section 10 Depreciation and Amortization Expense	2,976		2,976
106	342	Fuel Holders		222		222
107	343	Prime Movers		603		603
108	345	Accessory Electric Equipment		216		216
109	346	Misc. Equipment		1,005		1,005
110		<u>Total State Line Common:</u>		5,022	-	5,022
111	340	Land and Land Rights	Section 10 Depreciation and Amortization Expense	-		-
112	341	Structures and Improvements		7,686		7,686
113	342	Fuel Holders		200		200
114	343	Prime Movers		97,889		97,889
115	344	Generators		27,534		27,534
116	345	Accessory Electric Equipment		8,231		8,231
117	346	Misc. Equipment		2,689		2,689
118		<u>Total State Line CC:</u>		144,230	-	144,230
119		<u>Total Other Production:</u>		504,097	-	504,097

**The Empire District Electric Company**

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Section 10.1.1 - Depreciation Expense


Line No.	FERC	Description	Reference	Kansas Jurisdiction Balance	EXP ADJ Annualized Depreciation	Total Kansas Pro Forma
	(a)	(b)	(c)	(g)	(h)	(i) = (g) + (h)
120		<u>Total Production Plant Depreciation:</u>		<u>1,588,317</u>	<u>-</u>	<u>1,588,317</u>
<b>TRANSMISSION PLANT DEPRECIATION</b>						
121	350	Land and Land Rights	Section 10 Depreciation and Amortization Expense ↓	-	-	-
122	352	Structures and Improvements		-	-	-
123	352	Structures and Improvements (latan)		-	-	-
124	353	Station Equipment		-	-	-
125	353	Station Equipment (latan)		-	-	-
126	354	Towers & Fixtures		-	-	-
127	355	Poles & Fixtures		-	-	-
128	356	Overhead Conductor		-	-	-
129		<u>Total Transmission Plant Depreciation:</u>		<u>-</u>	<u>-</u>	<u>-</u>
<b>DISTRIBUTION PLANT DEPRECIATION</b>						
130	360	Land and Land Rights	Section 10 Depreciation and Amortization Expense ↓	-	-	-
131	361	Structures		12,699	-	12,699
132	362	Station Equipment		94,422	-	94,422
133	364	Poles & Fixtures		771,406	-	771,406
134	365	Overhead Conductor		386,945	-	386,945
135	366	Underground Conduit		12,644	-	12,644
136	367	Underground Conductor		15,935	-	15,935
137	368	Transformers		102,571	-	102,571
138	369	Services		135,490	-	135,490
139	370	Meters		30,733	-	30,733
140	371	Private Lights		47,700	-	47,700
141	373	Street Lights		36,915	-	36,915
142	375	Charging Stations		-	-	-
143		<u>Total Distribution Plant Depreciation:</u>		<u>1,647,459</u>	<u>-</u>	<u>1,647,459</u>
<b>GENERAL PLANT DEPRECIATION</b>						
144	389	Land and Land Rights	Section 10 Depreciation and Amortization Expense ↓	-	-	-
145	390	Structures		11,408	-	11,408
146	391	Furniture		12,444	-	12,444

**The Empire District Electric Company**

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## Section 10.1.1 - Depreciation Expense

Line No.	FERC	Description	Reference	Kansas Jurisdiction Balance	EXP ADJ Annualized Depreciation	Total Kansas Pro Forma
				(g)	(h)	(i) = (g) + (h)
147	391C	Computer Equipment		63,837		63,837
148	391LS	Furniture Lease		-		-
149	392	Transportation Equipment (1)		29,172		29,172
150	393	Stores Equipment		655		655
151	394	Tools		13,279		13,279
152	395	Lab Equipment		1,184		1,184
153	396	Power Operated Equipment (1)		36,983		36,983
154	397	Communication		21,238		21,238
155	398	Misc. Equipment		170		170
156		<u>Total General Plant Depreciation:</u>		<u>190,371</u>	<u>-</u>	<u>190,371</u>
157		<u>Total Depreciation Expense:</u>	<a href="#">Section 9</a>	<u>\$ 3,426,147</u>	<u>\$ -</u>	<u>\$ 3,426,147</u>

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Section 10.1 - Depreciation Expense Adjustments

Line No.	FERC	Description	Reference	Kansas Jurisdiction Balance	IS ADJ 2 Wind Depreciation	IS ADJ Asbury Depreciation	IS ADJ 6 Plant Additions	IS ADJ	Total Kansas Pro Forma (i) = (e) thru (h)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
1		Adjustment Number							
<b>DEPRECIATION EXPENSE</b>									
2	403	Steam	Sum of 12 months WP Dper Calc	\$ 1,073,984		\$ (604,640)	\$ (3,025)		\$ 466,319
3	403	Hydro	Sum of 12 months WP Dper Calc	10,235			4,144		14,379
4	403	Other	Sum of 12 months WP Dper Calc	504,097	924,631		12,062		1,440,791
5		Total Production Plant		1,588,317	924,631	(604,640)	13,181	-	1,921,488
6	403	Transmission Plant	Sum of 12 months WP Dper Calc	-	28,793				28,793
7	403	Distribution Plant	Sum of 12 months WP Dper Calc	1,647,459			126,803		1,774,263
8	403	General Plant	Sum of 12 months WP Dper Calc	190,371		(414)	36,033		225,990
9	403	Total Depreciation Expense		\$ 3,426,147	\$ 953,424	\$ (605,054)	\$ 176,017	\$ -	\$ 3,950,535

## Section 10.2 - Amortization Expense

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**The Empire District Electric Company**

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Section 10.3 - Depreciation Rates

Acct	Account Name	Kansas Depreciation Proposed Rates	Kansas Depreciation Existing Rates
(a)	(c)	(d)	(e)

Reference Depreciation Rates in S&A Appendix A in Docket No. 19-EPDE-223-RTS



## Section 11

**The Empire District Electric Company**

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Section 11 - Income Taxes

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Kansas Jurisdiction Balance (e)	Total Kansas Pro Forma Adjustments (f)	Total Kansas Pro Forma (g) = (e) + (f)
<b><u>Taxes Other Than Income Taxes</u></b>							
1			Total Payroll Taxes:	Sec 11.1	125,040	-	125,040
2			Total Property Taxes:		969,187	-	969,187
3			Total Other Taxes:		-	-	-
4			<b><u>Total Taxes Other Than Income Taxes</u></b>		<u>1,094,227</u>	<u>-</u>	<u>1,094,227</u>
<b><u>Income Taxes TAXES</u></b>							
5			Income Taxes Current		482,516	(639,575)	(157,059)
6			Provision for Deferred Income Taxes		122,035	-	122,035
7			Investment Tax Credit		(2,629)	-	(2,629)
8			<b><u>Total Income Taxes:</u></b>	Schedule 6	<u>601,922</u>	<u>(639,575)</u>	<u>(37,654)</u>
8			<b><u>Total Income Taxes</u></b>		<b>\$ 1,696,148</b>	<b>\$ (639,575)</b>	<b>\$ 1,056,573</b>

**The Empire District Electric Company**

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Section 11.1 - Taxes Other Than Income Taxes

Line No.	FERC	GL Account	Description	Reference	Kansas Jurisdiction Balance	EXP ADJ	EXP ADJ	EXP ADJ	EXP ADJ	Total Kansas Pro Forma Adjustments	Total Kansas Pro Forma
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (f) thru (i)	(k) = (e) + (j)
PAYROLL TAXES											
1	408	408000	Payroll Taxes Contra Account	on 11 Taxes per Settler <div></div>	\$ (1,887)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,887)
2	408	408141	Federal Insurance Contribution Act		111,318	-	-	-	-	-	111,318
3	408	408144	Payroll Taxes - Iatan		9,962	-	-	-	-	-	9,962
4	408	408511	Federal Unemployment		945	-	-	-	-	-	945
5	408	408512	State Unemployment		4,702	-	-	-	-	-	4,702
6			Total Payroll Taxes:		125,040	-	-	-	-	-	125,040
PROPERTY TAXES											
7	408	408610	Property Taxes-Electric/Gas	on 11 Taxes per Settler	969,187	-	-	-	-	-	969,187
8			Total Property Taxes:		969,187	-	-	-	-	-	969,187
OTHER TAXES											
9	408	408910	Prov-Ecorp Franchise Tx-Ele/Ga	on 11 Taxes per Settler <div></div>	-	-	-	-	-	-	-
10	408	408930	Prov-City Tax Or Fee-Elect/Gas		-	-	-	-	-	-	-
11			Total Other Taxes:		-	-	-	-	-	-	-
12			Total Taxes Other Than Income Taxes:	Schedule 6	\$ 1,094,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,094,227

**The Empire District Electric Company**  
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Section 11.1.1 - Pro-Forma Income Taxes

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Kansas Jurisdiction Balance (e)	EXP ADJ Asbury EADIT (f)	EXP ADJ (g)	Federal/State Tax True-Up (h)
<b>STATE INCOME TAXES</b>								
1	409	409131	Prov-St Inc Taxes-Electric	n 11 Taxes per Settl	\$ 222,800	\$ -	\$ -	\$ (222,800)
			<u>Total State Income Taxes:</u>		<u>222,800</u>	<u>-</u>	<u>-</u>	<u>(222,800)</u>
<b>FEDERAL INCOME TAXES</b>								
2			<u>Federal Income Taxes - On-System:</u>					
3	409	409111	Prov-Fed Inc Taxes-Electric	n 11 Taxes per Settl	259,716	-	-	(462,242)
4	409	409XXX	KS Return of Excess DefTx 2017 - Protected		-	45,467	-	-
5			<u>Total Federal Income Taxes - On-System:</u>		<u>259,716</u>	<u>45,467</u>	<u>-</u>	<u>(462,242)</u>
					601,922	45,467		(685,042)
6			<u>Federal Deferred Taxes:</u>					
7	410	410112	Def Tax-Ozark Beach Loss Gen	n 11 Taxes per Settl	(74,585)	-	-	-
8	410	410113	Prov For Def Tax-Repair Allow		-	-	-	-
9	410	410118	Def Tax Ice Storm Expense		-	-	-	-
10	410	410120	Deferred Tx Net Operating Loss		719,097	-	-	-
11	410	410121	Fed Def Tx Asb 5-Yr Mtc		-	-	-	-
12	410	410124	Federal-Licensed Sftwr Purch		12,243	-	-	-
13	410	410126	Fed Officers & Dir Def Compens		-	-	-	-
14	410	410128	Def Inc Tax - Hedge Trans Loss		1,859	-	-	-
15	410	410130	Fed Def Tx Exp - Misc		5,715	-	-	-
16	410	410131	Fed Def Tx-Con In Aid Const-El		15,251	-	-	-
17	410	410134	Fed Def Tx-Int Capitalized		13,279	-	-	-
18	410	410136	Prov Def Fed Inc Pbop Costs Mo		-	-	-	-
19	410	410137	Fed Postretirement Ben Pension		5,046	-	-	-
20	410	410139	Deferred Tax Debit Fuel Costs		146,702	-	-	-
21	410	410141	Prov Def Fed Inc Ld El Aftr 53		861,525	-	-	-
22	410	410144	Def Tax Exp-Reg Plan Amort		-	-	-	-
23	410	410298	Def Tax Disallow Plt 2006		2,055	-	-	-
23	410	410XXX	KS Return of Excess DefTx 2017 - Unprotected		-	-	-	-
24	410	410XXX	Provision for Deferred Income Tax		<u>122,035</u>	<u>-</u>	<u>-</u>	<u>-</u>
25			<u>Total Federal Deferred Taxes:</u>		<u>1,830,222</u>	<u>-</u>	<u>-</u>	<u>-</u>
26			<u>Deferred Taxes - Prior Years:</u>					
27	411	411003	Prov For Def Tax-Repair Allow	n 11 Taxes per Settl	(3,942)	-	-	-

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Section 11.1.1 - Pro-Forma Income Taxes

Line No.	FERC	GL Account	Description	Reference	Kansas Jurisdiction Balance	EXP ADJ Asbury EADIT	EXP ADJ	Federal/State Tax True-Up
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
28	411	411004	Nonutilized Iatan ITC Credits		188,533	-	-	-
29	411	411103	DefTx-Net Operating Loss Elect		215,122	-	-	-
30	411	411112	Def Tx-Ozark Beach Loss Gen Cr		86,574	-	-	-
31	411	411116	Def Tax Cr-Iatan Def Charges		(3,358)	-	-	-
32	411	411118	Def Tx Cr Ice Storm Expense		(1,453)	-	-	-
33	411	411121	Fed Inc Def Asbury Unit #1		(1,431)	-	-	-
34	411	411122	Loss On Reacquired Debt-Cr		(7,369)	-	-	-
35	411	411124	Fed Def-Licensed Sftwr Purch		(6,824)	-	-	-
36	411	411126	Fed Officers & Dir Def Comp-Cr		(22,841)	-	-	-
37	411	411128	Def Inc Tax - Hedge Trans Gain		39,414	-	-	-
38	411	411130	Fed Def Tx Exp - Misc		102,059	-	-	-
39	411	411131	Fed Def Tx-Con Aid Cst-El-Cr		(27,737)	-	-	-
40	411	411134	Fed Def Tx-Int Capitalized-Cr		(33,561)	-	-	-
41	411	411136	Prov Def Inc Tax-Pbop Costs Mo		(16,291)	-	-	-
42	411	411137	Fed Postretirement Ben Pen-Cr			-	-	-
43	411	411139	Deferred Tax Credit Fuel Costs			-	-	-
44	411	411141	Fed Inc Def Ld El After 53		(281,935)	-	-	-
45	411	411181	DefTx CR Exp-EDIT TCJA 2017			-	-	-
46	411	411182	DefTx Cr Exp-EDIT TCJA 2017-KS			-	-	-
47	411	411183	DefTx Cr Exp-EDIT TCJA 2017-MO			-	-	-
48	411	411184	DefTx Cr Exp-EDIT TCJA 2017-OK			-	-	-
49	411	411185	DefTx Cr - EDIT TCJA 2017-FERC			-	-	-
50	411	411210	Def Fed Inc Tax-Other CR		14,938	-	-	-
51			<u>Total Deferred Taxes - Prior Years:</u>		239,899	-	-	-
52			<u>Investment Tax Credit - 12 Month Amortization:</u>					
53	411	411413	Federal Def Itc - Electric-10%:	n 11 Taxes per Settl	(2,629)	-	-	-
54			<u>Total Investment Tax Credit - 12 Month Amortization:</u>		(2,629)	-	-	-
55			<u>Total Federal Income Taxes:</u>		2,327,208	45,467	-	(462,242)
56			<u>Total Income Taxes:</u>	<a href="#">Section 9</a>	\$ 2,550,008	\$ 45,467	\$ -	\$ (685,042)

**The Empire District Electric Company**  
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Section 11.1.1 - Pro-Forma Income Taxes

Line No.	FERC	GL Account	Total Kansas	Total Kansas
			Pro Forma Adjustments	Pro Forma
	(a)	(b)	(i) = (f) thru (h)	(j) = (e) + (i)
<b>STATE INCOME TAXES</b>				
1	409	409131	\$ (222,800)	\$ -
			(222,800)	-
<b>FEDERAL INCOME TAXES</b>				
2				
3	409	409111	(462,242)	(202,526)
4	409	409XXX	45,467	45,467
5			(416,775)	(157,059)
			(639,575)	
6				
7	410	410112	-	(74,585)
8	410	410113	-	-
9	410	410118	-	-
10	410	410120	-	719,097
11	410	410121	-	-
12	410	410124	-	12,243
13	410	410126	-	-
14	410	410128	-	1,859
15	410	410130	-	5,715
16	410	410131	-	15,251
17	410	410134	-	13,279
18	410	410136	-	-
19	410	410137	-	5,046
20	410	410139	-	146,702
21	410	410141	-	861,525
22	410	410144	-	-
23	410	410298	-	2,055
23	410	410XXX	-	-
24	410	410XXX	-	122,035
25			-	1,830,222
26				
27	411	411003	-	(3,942)

**The Empire District Electric Company**

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Section 11.1.1 - Pro-Forma Income Taxes

Line No.	FERC	GL Account	Total Kansas	Total Kansas
			Pro Forma Adjustments	Pro Forma
	(a)	(b)	(i) = (f) thru (h)	(j) = (e) + (i)
28	411	411004	-	188,533
29	411	411103	-	215,122
30	411	411112	-	86,574
31	411	411116	-	(3,358)
32	411	411118	-	(1,453)
33	411	411121	-	(1,431)
34	411	411122	-	(7,369)
35	411	411124	-	(6,824)
36	411	411126	-	(22,841)
37	411	411128	-	39,414
38	411	411130	-	102,059
39	411	411131	-	(27,737)
40	411	411134	-	(33,561)
41	411	411136	-	(16,291)
42	411	411137	-	-
43	411	411139	-	-
44	411	411141	-	(281,935)
45	411	411181	-	-
46	411	411182	-	-
47	411	411183	-	-
48	411	411184	-	-
49	411	411185	-	-
50	411	411210	-	14,938
51			-	239,899
52				
53	411	411413	-	(2,629)
54			-	(2,629)
55			(416,775)	1,910,433
56			\$ (639,575)	\$ 1,910,433

**The Empire District Electric Company**

Test Year Ending June 30, 2020

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Section 11.2 - 11.4 - Calculation of Taxable Income and Provision of Income Taxes

Line No.	Description	Reference	Kansas Jurisdiction Balance	Total Kansas Pro Forma Adjustments	Total Kansas Pro Forma
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
		Reference Section 11.2-11.3 in Docket No. 19-EPDE-223-RTS			
1	Net Operating Income Before Income Taxes	Section 9	\$ 5,081,204	\$ (1,599,167)	\$ 3,482,037
2	Add:				
3	Book Depreciation	WP-9 Operating Income	(459,988)		(459,988)
4	Regulatory Amortization	WP-9 Operating Income			-
5	Nondeductible Expenses (Meals)		-	-	-
6	Non-deductible Club Dues		-	-	-
7	Contributions in Aid of Construction		-	-	-
8	Total Additions		<u>(459,988)</u>	<u>-</u>	<u>(459,988)</u>
9	Less:				
10	Interest Expense	WP 11.4.1 Interest Sync	1,438,361	824,786	2,263,147
11	Tax Depreciation				-
12	Total Deductions		<u>1,438,361</u>	<u>824,786</u>	<u>2,263,147</u>
13	Net Taxable Income		<u>\$ 3,182,855</u>	<u>\$ (2,423,953)</u>	<u>\$ 758,903</u>
14	Provision for Federal Income Tax:				
15	Net Taxable Income		\$ 3,182,855	\$ (2,423,953)	\$ 758,903
16	Less: Kansas Income Tax		222,800	(222,800)	-
17	Federal Taxable Income		\$ 2,960,055	\$ (2,201,153)	\$ 758,903
18	Federal Income Tax		\$ 621,612	\$ (462,242)	\$ 159,370
19	Excess ADIT Adjustment		\$ (361,896)	\$ 45,467	\$ (316,429)
20	Federal Income Tax Net of EADIT		\$ 259,716	\$ (416,775)	\$ (157,060)
21	Provision for Kansas State Income Tax:				
22	Net Taxable Income		\$ 3,182,855	\$ (2,423,953)	\$ 758,903
23	Provision for Kansas State Income Tax		\$ 222,800	\$ (222,800)	\$ (0)
	Total Tax Federal & State		\$ 844,411		
	Deferred Tax		122,035		



**The Empire District Electric Company**

Test Year Ending June 30, 2020

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Section 11.2 - 11.4 - Calculation of Taxable Income and Provision of Income Taxes

Line No.	Description	Reference	Kansas Jurisdiction Balance	Total Kansas Pro Forma Adjustments	Total Kansas Pro Forma
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
		Reference Section 11.2-11.3 in Docket No. 19-EPDE-223-RTS			
	Investment Tax Credit		(2,629)		
	Total Tax		\$ 963,817		
	Pro forma Federal & State Tax		\$ (685,042)		
	Incremental Tax before other adjustments		\$ 278,775		
	Excess ADIT Reduction		\$ (316,429)		
	Total Federal and State Taxes		\$ (37,654)		
24	Deferred Taxes:				
25	Depreciation - Tax		-	-	-
26	Depreciation Book		(459,988)	-	(459,988)
27	Regulatory Amortization		-	-	-
28	Depreciation - S/L Life Differences				
29	Total Depreciation		459,988	-	459,988
30	Contributions in Aid of Construction		-	-	-
31	Total Deferral Items		459,988	-	459,988
32	Deferral Rate		21.00%	21.00%	21.00%
33	Amount Deferred		96,597.48	-	96,597
34	Amortization of Excess Deferred				
35	Deferred Taxes		96,597.48	-	96,597
36	ITC - Net				
37	Net Deferred Taxes		96,597.48	-	96,597

**The Empire District Electric Company**

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Section 11.5 - Deferred Investment Tax Credit

Reference the Section 11.5 in Docket No. 19-EPDE-223-RTS

**The Empire District Electric Company**

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Section 11.6 - Deferred Income Taxes

Reference the Section 11.6 in Docket No. 19-EPDE-223-RTS

## Section 12

**The Empire District Electric Company**  
Test Year Ending June 30, 2020  
20-EPDE-XXX-RTS  
Section 12 - Jurisdictional Allocations Input

Section	Description	Allocations (3) 6/30/2018	Pro Forma Allocations (4) 6/30/2018	4-State Report Reference	Allocation Basis
<b>A.</b>	<b>Rate Base</b>				
	Plant in Service:				
	Production Plant	4.741504%		WP - 12 Month Average Peak Allocator Production - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Production.
	Transmission Plant	4.73198%		WP - 12 Month Average Peak Allocator Transmission - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Transmission.
	Intangible/General Plant	5.014984%		WP - Intangible/General Plant Allocator	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, and Distribution Plant.
	Distribution Plant (1)	Direct Assigned		WP - Plant	Direct assigned to appropriate jurisdiction.
	Accumulated Depreciation: (1)				
	Production Plant	4.74%		WP - 12 Month Average Peak Allocator Production - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Production.
	Transmission Plant	4.73%		WP - 12 Month Average Peak Allocator Transmission - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Transmission.
	Intangible/General Plant	5.01%		WP - Intangible/General Plant Allocator	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, and Distribution Plant.
	Distribution Plant	5.50%		WP - AD Distribution Plant Allocator	Based on percentage allocation of jurisdictional portion of total company depreciable Distribution Plant.
	Prepayments:	5.01%		WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Materials and Supplies and Inventory:				
	Fuel Inventory	4.51%		WP - 12 Month KWH Sales Allocator - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Total KWH Sales.
	Transmission/Distribution	5.50%		WP - Plant in Service - Total Distribution Plant	Based on percentage allocation of jurisdictional portion of total company Distribution Plant.
	Other Production	4.74%		WP - Plant in Service - Total Production Plant	Based on percentage allocation of jurisdictional portion of total company Production Plant.
	Clearing Accounts	5.01%		WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Customer Deposits: (1)	Direct Assigned		WP - Customer Deposits	Direct assigned to appropriate jurisdiction.
	Customer Advances: (1)	Direct Assigned		WP - Customer Advances	Direct assigned to appropriate jurisdiction.
	Regulatory Assets: (1)				
	Pension/OPEB Accounts	4.43%		WP - Expenses	Based on total percentage allocation of jurisdictional portion of total company Electric Expenses.
	Regulatory Liabilities: (1)	Direct Assigned		WP - Regulatory Liabilities	Direct assigned to appropriate jurisdiction.
	ADIT: (1)	5.01%		WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.

**The Empire District Electric Company**  
Test Year Ending June 30, 2020  
20-EPDE-XXX-RTS  
Section 12 - Jurisdictional Allocations Input

Section	Description	Allocations (3) 6/30/2018	Pro Forma Allocations (4) 6/30/2018	4-State Report Reference	Allocation Basis
<b>B.</b>	<b>Income Statement</b>				
	Revenues:				
	Retail Revenue (1)	Direct Assigned		WP - Revenues	Direct assigned to appropriate jurisdiction.
	Other Revenue - Production	4.73%		WP - 12 Month Average Peak Allocator Production - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Production.
	Other Revenue - Transmission	4.73%		WP - 12 Month Average Peak Allocator Transmission - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Transmission.
	Other Retail Revenue	5.00%		WP - 12 Month Average Peak Allocator - Total Retail	Based on percentage allocation of jurisdictional portion of total retail 12 Month Average Coincident Peak Demand.
	SPP Revenue	4.43%		WP - Expenses	Based on total percentage allocation of jurisdictional portion of total company On-System Production Expense.
	Expenses: (1)				
	Variable Production Expense	4.51%		WP - 12 Month KWH Sales Allocator - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Total KWH Sales.
	MO/KS Fuel Expense	4.83%		WP - 12 Month KWH Sales Allocator - MO/KS Retail	Based on percentage allocation of jurisdictional portion of Missouri and Kansas Retail 12 Month Total KWH Sales.
	Fixed Production Expense	4.73%		WP - 12 Month Average Peak Allocator Production - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Production.
	Transmission Expense	4.73%		WP - 12 Month Average Peak Allocator Transmission - Total Company	Based on percentage allocation of jurisdictional portion of total company 12 Month Average Coincident Peak Demand for Transmission.
	SPP Fixed Charge	5.00%		WP - 12 Month Average Peak Allocator Production - Total Retail	Based on percentage allocation of jurisdictional portion of retail company 12 Month Average Coincident Peak Demand.
	Distribution Expense	5.50%		WP - Plant in Service - Total Distribution	Based on percentage allocation of jurisdictional portion of total company Distribution Plant.
	Customer Account/Customer Assistance	5.61%		WP - Average Number of Customers - Total Company	Based on percentage allocation of jurisdictional portion of total company Average Number of System Customers.
	Customer Assistance	5.61%		WP - Average Number of Customers - Total Retail	Based on percentage allocation of jurisdictional portion of Average Number of System Customers for retail.
	Sales Expense	4.30%		WP - Revenues - Total On-System	Based on percentage allocation of jurisdictional portion of total retail On- System Electric Revenues.
	A&G Expense	4.24%		WP - Labor Allocator	Based on percentage allocation of jurisdictional portion of total company labor distribution.
	Depreciation Expense: (2)	Various		WP - Summary - PIS	Based on percentage allocation of jurisdictional portion of total company Intangible, Production, Transmission, Distribution, and General Plant.

**The Empire District Electric Company**  
Test Year Ending June 30, 2020  
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Section 12 - Jurisdictional Allocations Input

Section	Description	Allocations (3) 6/30/2018	Pro Forma Allocations (4) 6/30/2018	4-State Report Reference	Allocation Basis
	Amortization Expense: (1)	5.01%		WP - Summary - Total Production and T&D Plant	Based on percentage allocation of jurisdictional portion of total company Production, Transmission, & Distribution Plant.
	Taxes Other Than Income Taxes:				
	Payroll Taxes	4.24%		WP - Labor Allocator	Based on percentage allocation of jurisdictional portion of total company labor distribution.
	Property Taxes	5.01%		WP - Plant in Service - Total Electric Plant	Based on percentage allocation of jurisdictional portion of total company Electric Plant.
	Franchise Taxes (1)	Direct Assigned		WP - Taxes Other Than Income Taxes	Direct assigned to appropriate jurisdiction.
	Income Taxes: (1)				
	Federal/State Tax	3.26%		WP - Summary - Net Income Before Taxes	Based on percentage allocation of jurisdictional portion of total company Net Electric Operating Income Before Income Tax.
	Deferred Federal Tax	3.05%		WP - Summary - Net On-System Income Before Taxes	company Net Electric On-System Operating Income Before Income

**The Empire District Electric Company**

Test Year Ending March 31, 2020

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**
**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail
			Missouri	Kansas	Arkansas	Oklahoma	
Electric Utility Plant:							
1. Production Plant	28	WP - Plant in Service	\$ 1,127,879,054	\$ 63,473,131	\$ 40,107,695	\$ 35,787,669	\$ 1,267,247,549
Adjustments			-	-	-	-	-
Production Plant Adjusted			1,127,879,054	63,473,131	40,107,695	35,787,669	1,267,247,549
%			84.2536%	4.741504%	2.9961%	2.6734%	94.6646%
2. Transmission Plant	28	WP - Plant in Service	314,052,318	17,635,395	11,210,122	9,943,258	352,841,093
Adjustments			-	-	-	-	-
Transmission Plant Adjusted			314,052,318	17,635,395	11,210,122	9,943,258	352,841,093
%			84.2674%	4.7320%	3.0079%	2.6680%	94.6753%
3. Distribution Plant		WP - Plant in Service	861,114,151	53,570,620	26,131,723	30,877,251	971,693,744
Adjustments			-	-	-	-	-
Distribution Plant Adjusted			861,114,151	53,570,620	26,131,723	30,877,251	971,693,744
%			88.3939%	5.4991%	2.6824%	3.1696%	99.7449%
4. Production, Transmission & Distribution Plant Subtotal			2,303,045,523	134,679,146	77,449,539	76,608,178	2,591,782,386
Adjustments			-	-	-	-	-
Production, Transmission & Distribution Plant Adjusted			2,303,045,523	134,679,146	77,449,539	76,608,178	2,591,782,386
%			85.7574%	5.0150%	2.8840%	2.8526%	96.5090%
5. General Plant	4	WP - Plant in Service	76,737,767	4,487,526	2,580,628	2,552,594	86,358,516
Adjustments			-	-	-	-	-
General Plant Adjusted			76,737,767	4,487,526	2,580,628	2,552,594	86,358,516
%			85.7574%	5.0150%	2.8840%	2.8526%	96.5090%
6. Intangible Plant	4,69	WP - Plant in Service	37,179,100	2,174,186	1,250,303	1,236,720	41,840,309
Adjustments			-	-	-	-	-
Intangible Plant Adjusted			37,179,100	2,174,186	1,250,303	1,236,720	41,840,309
%			85.7574%	5.0150%	2.8840%	2.8526%	96.5090%
7. Total Electric Utility Plant (Includes property under capital lease)		WP - Plant in Service	2,416,962,390	141,340,858	81,280,470	80,397,492	2,719,981,211
Adjustments			-	-	-	-	-
Total Electric Utility Plant Adjusted			2,416,962,390	141,340,858	81,280,470	80,397,492	2,719,981,211
%			85.7574%	5.0150%	2.8840%	2.8526%	96.5090%
8. Electric Plant Held for Future Use	28	WP - Plant Held for Future Use	735,449	41,299	26,252	23,285	826,284
Electric Utility Depreciation Reserve:							
9. Production Reserve	28	WP - AD	258,036,601	14,423,019	9,207,674	8,132,043	289,799,338
Adjustments			-	-	-	-	-
Production Reserve Adjusted			258,036,601	14,423,019	9,207,674	8,132,043	289,799,338
10. Transmission Reserve	28	WP - AD	87,810,890	4,930,961	3,134,416	2,780,194	98,656,462
Adjustments			-	-	-	-	-
Transmission Reserve Adjusted			87,810,890	4,930,961	3,134,416	2,780,194	98,656,462



**The Empire District Electric Company**

Test Year Ending March 31, 2020

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail
			Missouri	Kansas	Arkansas	Oklahoma	
11. Distribution Reserve	29	WP - AD	389,794,071	24,267,353	11,784,544	14,036,852	439,882,820
Adjustments			-	-	-	-	-
Distribution Reserve Adjusted			389,794,071	24,267,353	11,784,544	14,036,852	439,882,820
12. General Reserve	4	WP - AD	44,134,996	2,580,958	1,484,224	1,468,100	49,668,278
Adjustments			-	-	-	-	-
General Reserve Adjusted			44,134,996	2,580,958	1,484,224	1,468,100	49,668,278
13. Amortization of Electric Plant	4	WP - AD	17,869,575	1,044,990	600,939	594,411	20,109,915
Adjustments			-	-	-	-	-
Amortization of Electric Plant Adjusted			17,869,575	1,044,990	600,939	594,411	20,109,915
14. Iatan 2 Regulatory Plan Amortization	68	WP - AD	37,312,953	-	-	-	37,312,953
Adjustments			-	-	-	-	-
Regulatory Plant Amortization Adjusted			37,312,953	-	-	-	37,312,953
15. Total Electric Utility Depreciation Reserve and Amortization		WP - AD	834,959,085	47,247,281	26,211,798	27,011,600	935,429,764
Adjustments			-	-	-	-	-
Total Electric Utility Depreciation Reserve and Amortization Adjusted			834,959,085	47,247,281	26,211,798	27,011,600	935,429,764
16. Construction Work in Progress:							
Production	1						
Adjustments							
Production Adjusted							
Transmission	2						
Adjustments							
Transmission Adjusted							
Distribution	68						
Adjustments							
Distribution Adjusted							
General	5						
Adjustments							
General Adjusted							
Intangible	6						
Adjustments							
Intangible Adjusted							
Total Construction Work in Progress							
Adjustments							
Total Construction Work in Progress Adjusted							

**The Empire District Electric Company**

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail
			Missouri	Kansas	Arkansas	Oklahoma	
17. Materials and Supplies - 13-Month Avg:							
Fuel	27	<b>WP - Materials</b>	17,311,062	946,388	713,950	633,900	19,605,300
Adjustments			-	-	-	-	-
Fuel Adjusted			17,311,062	946,388	713,950	633,900	19,605,300
Other Production Materials	1	<b>WP - Materials</b>	5,357,346	301,493	190,509	169,989	6,019,337
Adjustments			-	-	-	-	-
Other Production Materials Adjusted			5,357,346	301,493	190,509	169,989	6,019,337
Transmission & Distribution Materials	3	<b>WP - Materials</b>	22,091,451	1,374,327	670,396	792,140	24,928,314
Adjustments			-	-	-	-	-
Transmission & Distribution Materials Adjusted			22,091,451	1,374,327	670,396	792,140	24,928,314
Clearing Account Materials	7	<b>WP - Materials</b>	239,588	14,011	8,057	7,970	269,626
Adjustments			-	-	-	-	-
Clearing Account Materials Adjusted			239,588	14,011	8,057	7,970	269,626
Total Materials and Supplies - 13 Month Average		<b>WP - Materials</b>	44,999,447	2,636,219	1,582,912	1,603,999	50,822,577
Adjustments			-	-	-	-	-
Total Materials and Supplies Adjusted			44,999,447	2,636,219	1,582,912	1,603,999	50,822,577
18. Prepayments - 13-Month Average	7	<b>WP - Prepayments</b>	7,687,612	449,562	258,528	255,720	8,651,422
Adjustments			-	-	-	-	-
Prepayments Adjusted			7,687,612	449,562	258,528	255,720	8,651,422
19. Cash Working Capital	68		-	-	-	-	-
20. Accumulated Deferred Income Taxes		<b>WP - ADIT</b>	(238,207,781)	(14,308,436)	(7,896,514)	(7,999,626)	(268,412,357)
21. Regulatory Assets		<b>WP - Regulatory Assets</b>	137,533,863	4,392,537	3,147,768	3,286,575	148,360,744
22. Regulatory Liabilities		<b>WP - Regulatory Liabilities</b>	(148,229,042)	(8,510,504)	(4,903,046)	(4,163,282)	(165,805,874)
Investment Tax Credit:							
23. Prior 1971 Additions	7	<b>WP - ITC</b>	1	0	0	0	1
24. Customer Deposits - 13 Month Avg	68	<b>WP - Customer Deposits</b>	12,626,645	436,996	325,567	463,969	13,853,176
25. Customer Advances - 13 Month Avg	68	<b>WP - Customer Advances</b>	2,709,906	16,333	9,907	40,262	2,776,408
26. Interest on Customer Deposits (12 Months)		<b>WP - Customer Deposits</b>	695,811	7,062	981	10,019	713,873
27. Kilowatt-Hour Sales - 12 Months Ended							
Less SPP Integrated Market (see note at bottom of worksheet)		(1)					
System Kilowatt-Hour Sales	68	<b>WP - KWH Sales Allocator</b>	4,231,664,720	231,343,327	174,523,994	154,956,049	4,792,488,090
%			82.4621%	4.5082%	3.4009%	3.0196%	93.3908%

**The Empire District Electric Company**

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail
			Missouri	Kansas	Arkansas	Oklahoma	
28. Coincident Peak Demand - 12 Month Avg %	68	<b>WP - Peak Allocator</b>	805,667 84.2674%	45,242 4.7320%	28,758 3.0079%	25,508 2.6680%	905,175 94.6753%
Depreciable Distribution Plant:							
29. Total Distribution Plant	68	<b>WP - Depreciable Plant Allocator</b>	861,114,151	53,570,620	26,131,723	30,877,251	971,693,744
Less Nondepreciable Distribution Plant			4,154,920	218,081	223,031	16,791	4,612,823
Depreciable Distribution Plant %			856,959,231 88.3871%	53,352,538 5.5028%	25,908,692 2.6722%	30,860,460 3.1830%	967,080,921 99.7451%
Electric Operating Revenues:							
30. Residential Adjustments	68	<b>WP - Revenues</b>	243,392,455 -	12,431,473 -	5,510,648 -	5,177,390 -	266,511,967 -
Residential Adjusted			243,392,455	12,431,473	5,510,648	5,177,390	266,511,967
31. Commercial Adjustments	68	<b>WP - Revenues</b>	171,190,455 -	6,176,544 -	3,307,159 -	5,180,105 -	185,854,262 -
Commercial Adjusted			171,190,455	6,176,544	3,307,159	5,180,105	185,854,262
32. Industrial Adjustments	68	<b>WP - Revenues</b>	78,563,445 -	5,278,289 -	6,927,017 -	3,231,009 -	93,999,760 -
Industrial Adjusted			78,563,445	5,278,289	6,927,017	3,231,009	93,999,760
33. Public Street & Hwy Lighting Adjustments	68	<b>WP - Revenues</b>	3,831,673 -	261,544 -	77,616 -	86,712 -	4,257,545 -
Public Street & Hwy Lighting Adjusted			3,831,673	261,544	77,616	86,712	4,257,545
34. Other Public Authorities Adjustments	68	<b>WP - Revenues</b>	10,651,299 -	481,944 -	437,994 -	222,499 -	11,793,735 -
Other Public Authorities Adjusted			10,651,299	481,944	437,994	222,499	11,793,735
35. Interdepartmental Adjustments	68	<b>WP - Revenues</b>	304,807 -	30,824 -	- -	- -	335,631 -
Interdepartmental Adjusted			304,807	30,824	-	-	335,631
36. For Resale-Municipalities	68	<b>WP - Revenues</b>	-	-	-	-	-
37. Total On-System Revenue from the Sale of Electricity Adjustments	68	<b>WP - Revenues</b>	507,934,134 -	24,660,618 -	16,260,433 -	13,897,714 -	562,752,900 -
Total On-System Revenue from Sale of Electricity Adjusted			507,934,134	24,660,618	16,260,433	13,897,714	562,752,900
38. Other Revenues	28,68	<b>WP - Revenues</b>	9,542,830	(56,921)	91,350	283,940	9,861,199
39. Total On-System Electric Revenues Adjustments		<b>WP - Revenues</b>	517,476,964 -	24,603,697 -	16,351,783 -	14,181,655 -	572,614,098 -
Total On-System Electric Revenues Adjusted %			517,476,964 86.9160%	24,603,697 4.1325%	16,351,783 2.7465%	14,181,655 2.3820%	572,614,098 96.1769%

**The Empire District Electric Company**

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail
			Missouri	Kansas	Arkansas	Oklahoma	
40. For Resale - SPP Integrated Market	42c	<b>WP - Revenues</b>	29,618,747	1,507,495	1,261,516	1,120,736	33,508,494
Adjustments			-	-	-	-	-
Sales for Resale/Other Adjusted			29,618,747	1,507,495	1,261,516	1,120,736	33,508,494
41. Total Electric Operating Revenues		<b>WP - Revenues</b>	547,095,711	26,111,192	17,613,299	15,302,391	606,122,592
Adjustments			-	-	-	-	-
Total Electric Operating Revenues Adjusted			547,095,711	26,111,192	17,613,299	15,302,391	606,122,592
Electric Operating Expenses:							
42. Production Expense:							
Off-System Wholesale	27,28	<b>WP - Expenses</b>	-	-	-	-	-
Adjustments			-	-	-	-	-
Off-System Wholesale Adjusted			-	-	-	-	-
a. Variable Production Expense	27	<b>WP - Expenses</b>	131,303,458	6,281,132	5,737,366	5,099,252	148,421,208
Adjustments			-	-	-	-	-
Variable Production Expense Adjusted			131,303,458	6,281,132	5,737,366	5,099,252	148,421,208
b. Fixed Production Expense	28	<b>WP - Expenses</b>	39,096,697	2,391,664	1,520,286	1,348,477	44,357,125
Adjustments			-	-	-	-	-
Fixed Production Expense Adjusted			39,096,697	2,391,664	1,520,286	1,348,477	44,357,125
c. Total On-System Production Expense		<b>WP - Expenses</b>	170,400,155	8,672,796	7,257,652	6,447,730	192,778,333
Adjustments			-	-	-	-	-
Total On-System Production Expense Adjusted			170,400,155	8,672,796	7,257,652	6,447,730	192,778,333
43. Transmission Expense	2	<b>WP - Expenses</b>	21,863,533	1,224,251	778,208	690,262	24,556,255
Adjustments			-	-	-	-	-
Transmission Expense Adjusted			21,863,533	1,224,251	778,208	690,262	24,556,255
44. Distribution Expense	3	<b>WP - Expenses</b>	22,422,074	1,499,028	666,503	787,541	25,375,146
Adjustments			-	-	-	-	-
Distribution Expense Adjusted			22,422,074	1,499,028	666,503	787,541	25,375,146
45. Customer Accounts Expense	66	<b>WP - Expenses</b>	7,792,693	490,707	232,932	237,787	8,754,118
Adjustments			-	-	-	-	-
Customer Accounts Expense Adjusted			7,792,693	490,707	232,932	237,787	8,754,118
46. Customer Assistance Expense	66,68	<b>WP - Expenses</b>	3,821,740	87,232	78,114	42,369	4,029,455
Adjustments			-	-	-	-	-
Customer Assistance Expense Adjusted			3,821,740	87,232	78,114	42,369	4,029,455
47. Sales Expense	39	<b>WP - Expenses</b>	138,918	6,605	4,390	3,807	153,719
Adjustments			-	-	-	-	-
Sales Expense Adjusted			138,918	6,605	4,390	3,807	153,719

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail
			Missouri	Kansas	Arkansas	Oklahoma	
48. Subtotal			226,439,112	11,980,618	9,017,800	8,209,496	255,647,026
Less Off-System Wholesale			-	-	-	-	-
System Subtotal			226,439,112	11,980,618	9,017,800	8,209,496	255,647,026
Adjustments			-	-	-	-	-
System Subtotal Adjusted			226,439,112	11,980,618	9,017,800	8,209,496	255,647,026
%			83.7998%	4.4337%	3.3373%	3.0381%	94.6090%
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	1,041,728	103,350	31,383	13,862	1,190,322
Adjustments			-	-	-	-	-
Regulatory Commission Adjusted			1,041,728	103,350	31,383	13,862	1,190,322
d. Other Administrative & General	Lbr	WP - Expenses	41,728,659	2,072,638	1,612,165	1,539,467	46,952,929
Adjustments			-	-	-	-	-
Other Administrative & General Adjusted			41,728,659	2,072,638	1,612,165	1,539,467	46,952,929
e. Total Administrative & General Expense			42,770,387	2,175,988	1,643,548	1,553,329	48,143,252
Adjustments			-	-	-	-	-
Total Administrative & General Adjusted			42,770,387	2,175,988	1,643,548	1,553,329	48,143,252
50. Total System Electric Operating Expense			269,209,499	14,156,606	10,661,348	9,762,825	303,790,278
Adjustments			-	-	-	-	-
System Electric Operating Expense Adjusted			269,209,499	14,156,606	10,661,348	9,762,825	303,790,278
Plus Off-System Wholesale			-	-	-	-	-
Total Adjusted System Electric Operating Expense			269,209,499	14,156,606	10,661,348	9,762,825	303,790,278
Depreciation and Amortization Expense:							
51. Production	1	(2)	30,407,006	1,274,608	1,045,385	694,360	33,421,360
Adjustments			-	-	-	-	-
Production Adjusted			30,407,006	1,274,608	1,045,385	694,360	33,421,360
52. Transmission	2	(2)	6,425,968	413,149	176,360	225,107	7,240,584
Adjustments			-	-	-	-	-
Transmission Adjusted			6,425,968	413,149	176,360	225,107	7,240,584
53. Distribution	3	(2)	27,309,223	1,858,526	537,225	961,250	30,666,223
Adjustments			-	-	-	-	-

**The Empire District Electric Company**

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**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail
			Missouri	Kansas	Arkansas	Oklahoma	
Distribution Adjusted			27,309,223	1,858,526	537,225	961,250	30,666,223
54. General	5	(2)	2,598,135	152,963	67,269	81,656	2,900,023
Adjustments			-	-	-	-	-
General Adjusted			2,598,135	152,963	67,269	81,656	2,900,023
55. Total Depreciation		(2)	66,740,332	3,699,247	1,826,239	1,962,373	74,228,191
Adjustments			-	-	-	-	-
Total Depreciation Adjusted			66,740,332	3,699,247	1,826,239	1,962,373	74,228,191
56. Amortization of Electric Plant	4	WP - Amortization Expense	3,397,343	186,023	106,976	105,814	3,796,155
Adjustments			-	-	-	-	-
Amortization of Electric Plant Adjusted			3,397,343	186,023	106,976	105,814	3,796,155
57. Regulatory Plan Amortization	68		-	-	-	-	-
Adjustments			-	-	-	-	-
Amortization of Electric Plant Adjusted			-	-	-	-	-
58. Total Depreciation/Amortization Expense			70,137,675	3,885,270	1,933,215	2,068,186	78,024,346
Adjustments			-	-	-	-	-
Total Depreciation/Amortization Expense Adjusted			70,137,675	3,885,270	1,933,215	2,068,186	78,024,346
59. Taxes Other Than Income Taxes:							
a. Property Taxes	7	WP - Taxes Other than Income Taxes	19,196,046	1,122,560	645,547	638,535	21,602,688
Adjustments			-	-	-	-	-
Property Taxes Adjusted			19,196,046	1,122,560	645,547	638,535	21,602,688
b. Payroll Taxes	Lbr	WP - Taxes Other than Income Taxes	2,962,308	147,203	114,774	109,598	3,333,883
Adjustments			-	-	-	-	-
Payroll Taxes Adjusted			2,962,308	147,203	114,774	109,598	3,333,883
c. Other Taxes	68	WP - Taxes Other than Income Taxes	9,764,223	471,290	216,512	160,933	10,612,958
Adjustments			-	-	-	-	-
Other Taxes Adjusted			9,764,223	471,290	216,512	160,933	10,612,958
Total Taxes Other Than Income Taxes			31,922,578	1,741,052	976,833	909,065	35,549,529
Adjustments			-	-	-	-	-
Total Taxes Other Than Income Taxes Adjusted			31,922,578	1,741,052	976,833	909,065	35,549,529
60. Merger Related Expenses	Lbr	WP - Merger Expenses	203,675	10,121	7,891	7,535	229,222
Adjustments			-	-	-	-	-
Merger Related Expenses Adjusted			203,675	10,121	7,891	7,535	229,222
61. Gain on Sale of Assets	4	WP - Gain on Sale of Assets	-	-	-	-	-
Adjustments			-	-	-	-	-
Reverse Gain on Sale of Assets Adjusted			-	-	-	-	-

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ALLOCATION OF RATE BASE  
12 Months Ending June 30, 2018

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail
			Missouri	Kansas	Arkansas	Oklahoma	
62. Net Elec Operating Income Before Income Tax			175,622,284	6,318,142	4,034,012	2,554,779	188,529,218
Percentage			90.62%	3.26%	2.08%	1.32%	97.28%
Less For Resale-SPP Integrated Market			29,618,747	1,507,495	1,261,516	1,120,736	33,508,494
System Net Electric Operating Income			146,003,538	4,810,648	2,772,496	1,434,042	155,020,724
Adjustments			-	-	-	-	-
Net On-System Electric Operating Income Before Income Tax Adjusted			146,003,538	4,810,648	2,772,496	1,434,042	155,020,724
Percentage			92.47%	3.05%	1.76%	0.91%	98.18%
63. State Income Taxes	62	WP - Income Taxes	5,221,457	187,846	119,936	75,957	5,605,196
Less For Resale-SPP Integrated Market			880,600	44,820	37,506	33,321	996,247
System State Income Taxes			4,340,857	143,026	82,430	42,636	4,608,949
Adjustments			-	-	-	-	-
System State Income Taxes Adjusted			4,340,857	143,026	82,430	42,636	4,608,949
64. Federal Income Taxes	62	WP - Income Taxes	54,196,520	1,749,342	995,999	500,636	57,442,496
Less For Resale-SPP Integrated Market			(919,367)	(46,793)	(39,158)	(34,788)	(1,040,105)
System Federal Income Taxes			55,115,887	1,796,134	1,035,157	535,423	58,482,601
Adjustments			-	-	-	-	-
System Federal Income Taxes Adjusted			55,115,887	1,796,134	1,035,157	535,423	58,482,601
65. Net Electric Operating Income (see Note)			116,204,307	4,380,955	2,918,077	1,978,187	125,481,526
Less For Resale-SPP Integrated Market			29,657,513	1,509,468	1,263,167	1,122,203	33,552,352
System Net Electric Operating Income			86,546,794	2,871,487	1,654,909	855,983	91,929,174
Adjustments			-	-	-	-	-
System Net Electric Operating Income Adjusted			86,546,794	2,871,487	1,654,909	855,983	91,929,174
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		153,541	9,669	4,590	4,685	172,484
67. For Resale-SPP Integrated Market							
Revenues	28		29,618,747	1,507,495	1,261,516	1,120,736	33,508,494
Operating Expenses	28		-	-	-	-	-
Income Taxes	62		(38,767)	(1,973)	(1,651)	(1,467)	(43,858)
Net Operating Income			29,657,513	1,509,468	1,263,167	1,122,203	33,552,352
68. Assigned directly on basis of location							
69. Intangible plant allocated to wholesale pertains to Stockton Line							

**The Empire District Electric Company**

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Resale - Municipalities		Total Company
			Missouri	Kansas	
Electric Utility Plant:					
1. Production Plant	28	<b>WP - Plant in Service</b>	\$ 68,734,304	\$ 2,689,044	\$ 1,338,670,897
Adjustments			-	-	-
Production Plant Adjusted			68,734,304	2,689,044	1,338,670,897
%			5.1345%	0.2009%	100.0000%
2. Transmission Plant	28	<b>WP - Plant in Service</b>	19,097,162	747,125	372,685,379
Adjustments			-	-	-
Transmission Plant Adjusted			19,097,162	747,125	372,685,379
%			5.1242%	0.2005%	100.0000%
3. Distribution Plant		<b>WP - Plant in Service</b>	2,371,730	113,304	974,178,778
Adjustments			-	-	-
Distribution Plant Adjusted			2,371,730	113,304	974,178,778
%			0.2435%	0.0116%	103.1696%
4. Production, Transmission & Distribution Plant Subtotal			90,203,195	3,549,473	2,685,535,054
Adjustments			-	-	-
Production, Transmission & Distribution Plant Adjusted			90,203,195	3,549,473	2,685,535,054
%			3.3589%	0.1322%	100.0000%
5. General Plant	4	<b>WP - Plant in Service</b>	3,005,582	118,269	89,482,366
Adjustments			-	-	-
General Plant Adjusted			3,005,582	118,269	89,482,366
%			3.3589%	0.1322%	100.0000%
6. Intangible Plant	4,69	<b>WP - Plant in Service</b>	1,456,191	57,301	43,353,801
Adjustments			-	-	-
Intangible Plant Adjusted			1,456,191	57,301	43,353,801
%			3.3589%	0.1322%	100.0000%
7. Total Electric Utility Plant (Includes property under capital lease)		<b>WP - Plant in Service</b>	94,664,968	3,725,043	2,818,371,221
Adjustments			-	-	-
Total Electric Utility Plant Adjusted			94,664,968	3,725,043	2,818,371,221
%			3.3589%	0.1322%	100.0000%
8. Electric Plant Held for Future Use	28	<b>WP - Plant Held for Future Use</b>	44,722	1,750	872,756
Electric Utility Depreciation Reserve:					
9. Production Reserve	28	<b>WP - AD</b>	15,618,517	611,032	306,028,887
Adjustments			-	-	-
Production Reserve Adjusted			15,618,517	611,032	306,028,887
10. Transmission Reserve	28	<b>WP - AD</b>	5,339,680	208,901	104,205,042
Adjustments			-	-	-
Transmission Reserve Adjusted			5,339,680	208,901	104,205,042



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**ALLOCATION OF RATE BASE**  
**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Resale - Municipalities		Total Company
			Missouri	Kansas	
11. Distribution Reserve	29	WP - AD	1,073,359	50,923	441,007,102
Adjustments			-	-	-
Distribution Reserve Adjusted			1,073,359	50,923	441,007,102
12. General Reserve	4	WP - AD	1,728,632	68,021	51,464,931
Adjustments			-	-	-
General Reserve Adjusted			1,728,632	68,021	51,464,931
13. Amortization of Electric Plant	4	WP - AD	699,896	27,541	20,837,351
Adjustments			-	-	-
Amortization of Electric Plant Adjusted			699,896	27,541	20,837,351
14. Iatan 2 Regulatory Plan Amortization	68	WP - AD	-	-	37,312,953
Adjustments			-	-	-
Regulatory Plant Amortization Adjusted			-	-	37,312,953
15. Total Electric Utility Depreciation Reserve and Amortization		WP - AD	24,460,084	966,418	960,856,266
Adjustments			-	-	-
Total Electric Utility Depreciation Reserve and Amortization Adjusted			24,460,084	966,418	960,856,266
16. Construction Work in Progress:					
Production	1				
Adjustments					
Production Adjusted					
Transmission	2				
Adjustments					
Transmission Adjusted					
Distribution	68				
Adjustments					
Distribution Adjusted					
General	5				
Adjustments					
General Adjusted					
Intangible	6				
Adjustments					
Intangible Adjusted					
Total Construction Work in Progress					
Adjustments					
Total Construction Work in Progress Adjusted					

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**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Resale - Municipalities		Total Company
			Missouri	Kansas	
17. Materials and Supplies - 13-Month Avg:					
Fuel	27	<b>WP - Materials</b>	1,344,848	42,600	20,992,748
Adjustments			-	-	-
Fuel Adjusted			1,344,848	42,600	20,992,748
Other Production Materials	1	<b>WP - Materials</b>	326,483	12,773	6,358,593
Adjustments			-	-	-
Other Production Materials Adjusted			326,483	12,773	6,358,593
Transmission & Distribution Materials	3	<b>WP - Materials</b>	60,846	2,907	24,992,067
Adjustments			-	-	-
Transmission & Distribution Materials Adjusted			60,846	2,907	24,992,067
Clearing Account Materials	7	<b>WP - Materials</b>	9,384	369	279,379
Adjustments			-	-	-
Clearing Account Materials Adjusted			9,384	369	279,379
Total Materials and Supplies - 13 Month Average		<b>WP - Materials</b>	1,741,561	58,648	52,622,787
Adjustments			-	-	-
Total Materials and Supplies Adjusted			1,741,561	58,648	52,622,787
18. Prepayments - 13-Month Average	7	<b>WP - Prepayments</b>	301,100	11,848	8,964,370
Adjustments			-	-	-
Prepayments Adjusted			301,100	11,848	8,964,370
19. Cash Working Capital	68		-	-	-
20. Accumulated Deferred Income Taxes		<b>WP - ADIT</b>	(9,179,332)	(361,204)	(277,952,894)
21. Regulatory Assets		<b>WP - Regulatory Assets</b>	4,739,333	171,808	153,271,885
22. Regulatory Liabilities		<b>WP - Regulatory Liabilities</b>	(6,551,377)	(248,551)	(172,605,803)
Investment Tax Credit:					
23. Prior 1971 Additions	7	<b>WP - ITC</b>	0	0	1
24. Customer Deposits - 13 Month Avg	68	<b>WP - Customer Deposits</b>	-	-	13,853,176
25. Customer Advances - 13 Month Avg	68	<b>WP - Customer Advances</b>	-	-	2,776,408
26. Interest on Customer Deposits (12 Months)		<b>WP - Customer Deposits</b>	-	-	713,873
27. Kilowatt-Hour Sales - 12 Months Ended					6,624,289,115
Less SPP Integrated Market (see note at bottom of worksheet)		(1)			1,492,641,360
System Kilowatt-Hour Sales	68	<b>WP - KWH Sales Allocator</b>	328,746,261	10,413,404	5,131,647,755
%			6.4063%	0.2029%	100.0000%

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**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Resale - Municipalities		Total Company
			Missouri	Kansas	
28. Coincident Peak Demand - 12 Month Avg %	68	<b>WP - Peak Allocator</b>	48,992 5.1242%	1,917 0.2005%	956,083 100.0000%
Depreciable Distribution Plant:					
29. Total Distribution Plant	68	<b>WP - Depreciable Plant Allocator</b>	2,371,730	113,304	974,178,778
Less Nondepreciable Distribution Plant			11,916	1,347	4,626,086
Depreciable Distribution Plant			2,359,814	111,957	969,552,692
%			0.2434%	0.0115%	100.0000%
Electric Operating Revenues:					
30. Residential	68	<b>WP - Revenues</b>	-	-	266,511,967
Adjustments			-	-	-
Residential Adjusted			-	-	266,511,967
31. Commercial	68	<b>WP - Revenues</b>	-	-	185,854,262
Adjustments			-	-	-
Commercial Adjusted			-	-	185,854,262
32. Industrial	68	<b>WP - Revenues</b>	-	-	93,999,760
Adjustments			-	-	-
Industrial Adjusted			-	-	93,999,760
33. Public Street & Hwy Lighting	68	<b>WP - Revenues</b>	-	-	4,257,545
Adjustments			-	-	-
Public Street & Hwy Lighting Adjusted			-	-	4,257,545
34. Other Public Authorities	68	<b>WP - Revenues</b>	-	-	11,793,735
Adjustments			-	-	-
Other Public Authorities Adjusted			-	-	11,793,735
35. Interdepartmental	68	<b>WP - Revenues</b>	-	-	335,631
Adjustments			-	-	-
Interdepartmental Adjusted			-	-	335,631
36. For Resale-Municipalities	68	<b>WP - Revenues</b>	19,297,267	823,058	20,120,325
37. Total On-System Revenue from the Sale of Electricity	68	<b>WP - Revenues</b>	19,297,267	823,058	582,873,225
Adjustments			-	-	-
Total On-System Revenue from Sale of Electricity Adjusted			19,297,267	823,058	582,873,225
38. Other Revenues	28,68	<b>WP - Revenues</b>	2,444,232	197,040	12,502,471
39. Total On-System Electric Revenues		<b>WP - Revenues</b>	21,741,499	1,020,098	595,375,695
Adjustments			-	-	-
Total On-System Electric Revenues Adjusted			21,741,499	1,020,098	595,375,695
%			3.6517%	0.1713%	100.0000%

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Resale - Municipalities		Total Company
			Missouri	Kansas	
40. For Resale - SPP Integrated Market	42c	<b>WP - Revenues</b>	2,333,488	77,268	35,919,250
Adjustments			-	-	-
Sales for Resale/Other Adjusted			2,333,488	77,268	35,919,250
41. Total Electric Operating Revenues		<b>WP - Revenues</b>	24,074,987	1,097,366	631,294,945
Adjustments			-	-	-
Total Electric Operating Revenues Adjusted			24,074,987	1,097,366	631,294,945
Electric Operating Expenses:					
42. Production Expense:					
Off-System Wholesale	27,28	<b>WP - Expenses</b>	-	-	-
Adjustments			-	-	-
Off-System Wholesale Adjusted			-	-	-
a. Variable Production Expense	27	<b>WP - Expenses</b>	10,834,929	343,208	159,599,345
Adjustments			-	-	-
Variable Production Expense Adjusted			10,834,929	343,208	159,599,345
b. Fixed Production Expense	28	<b>WP - Expenses</b>	2,589,905	101,323	47,048,353
Adjustments			-	-	-
Fixed Production Expense Adjusted			2,589,905	101,323	47,048,353
c. Total On-System Production Expense		<b>WP - Expenses</b>	13,424,834	444,531	206,647,698
Adjustments			-	-	-
Total On-System Production Expense Adjusted			13,424,834	444,531	206,647,698
43. Transmission Expense	2	<b>WP - Expenses</b>	500,094	19,565	25,075,914
Adjustments			-	-	-
Transmission Expense Adjusted			500,094	19,565	25,075,914
44. Distribution Expense	3	<b>WP - Expenses</b>	60,492	2,890	25,438,528
Adjustments			-	-	-
Distribution Expense Adjusted			60,492	2,890	25,438,528
45. Customer Accounts Expense	66	<b>WP - Expenses</b>	152	51	8,754,321
Adjustments			-	-	-
Customer Accounts Expense Adjusted			152	51	8,754,321
46. Customer Assistance Expense	66,68	<b>WP - Expenses</b>	86,026	28,675	4,144,157
Adjustments			-	-	-
Customer Assistance Expense Adjusted			86,026	28,675	4,144,157
47. Sales Expense	39	<b>WP - Expenses</b>	-	-	153,719
Adjustments			-	-	-
Sales Expense Adjusted			-	-	153,719

**The Empire District Electric Company**

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Resale - Municipalities		Total Company
			Missouri	Kansas	
48. Subtotal			14,071,599	495,712	270,214,337
Less Off-System Wholesale			-	-	-
System Subtotal			14,071,599	495,712	270,214,337
Adjustments			-	-	-
System Subtotal Adjusted			14,071,599	495,712	270,214,337
%			5.2076%	0.1835%	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	124,567	6,556	1,321,445
Adjustments			-	-	-
Regulatory Commission Adjusted			124,567	6,556	1,321,445
d. Other Administrative & General	Lbr	WP - Expenses	1,866,523	80,029	48,899,482
Adjustments			-	-	-
Other Administrative & General Adjusted			1,866,523	80,029	48,899,482
e. Total Administrative & General Expense			1,991,090	86,585	50,220,927
Adjustments			-	-	-
Total Administrative & General Adjusted			1,991,090	86,585	50,220,927
50. Total System Electric Operating Expense			16,062,689	582,297	320,435,264
Adjustments			-	-	-
System Electric Operating Expense Adjusted			16,062,689	582,297	320,435,264
Plus Off-System Wholesale			-	-	-
Total Adjusted System Electric Operating Expense			16,062,689	582,297	320,435,264
Depreciation and Amortization Expense:					
51. Production	1	(2)	1,502,898	55,328	34,979,586
Adjustments			-	-	-
Production Adjusted			1,502,898	55,328	34,979,586
52. Transmission	2	(2)	443,155	16,327	7,700,066
Adjustments			-	-	-
Transmission Adjusted			443,155	16,327	7,700,066
53. Distribution	3	(2)	60,663	2,897	30,729,784
Adjustments			-	-	-

**The Empire District Electric Company**

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Resale - Municipalities		Total Company
			Missouri	Kansas	
Distribution Adjusted			60,663	2,897	30,729,784
54. General	5	(2)	105,704	3,920	3,009,647
Adjustments			-	-	-
General Adjusted			105,704	3,920	3,009,647
55. Total Depreciation		(2)	2,112,420	78,473	76,419,083
Adjustments			-	-	-
Total Depreciation Adjusted			2,112,420	78,473	76,419,083
56. Amortization of Electric Plant	4	WP - Amortization Expense	124,591	4,903	3,925,649
Adjustments			-	-	-
Amortization of Electric Plant Adjusted			124,591	4,903	3,925,649
57. Regulatory Plan Amortization	68		-	-	-
Adjustments			-	-	-
Amortization of Electric Plant Adjusted			-	-	-
58. Total Depreciation/Amortization Expense			2,237,011	83,376	80,344,732
Adjustments			-	-	-
Total Depreciation/Amortization Expense Adjusted			2,237,011	83,376	80,344,732
59. Taxes Other Than Income Taxes:					
a. Property Taxes	7	WP - Taxes Other than Income Taxes	751,850	29,585	22,384,123
Adjustments			-	-	-
Property Taxes Adjusted			751,850	29,585	22,384,123
b. Payroll Taxes	Lbr	WP - Taxes Other than Income Taxes	132,882	5,697	3,472,463
Adjustments			-	-	-
Payroll Taxes Adjusted			132,882	5,697	3,472,463
c. Other Taxes	68	WP - Taxes Other than Income Taxes	-	-	10,612,958
Adjustments			-	-	-
Other Taxes Adjusted			-	-	10,612,958
Total Taxes Other Than Income Taxes			884,732	35,283	36,469,544
Adjustments			-	-	-
Total Taxes Other Than Income Taxes Adjusted			884,732	35,283	36,469,544
60. Merger Related Expenses	Lbr	WP - Merger Expenses	9,136	392	238,751
Adjustments			-	-	-
Merger Related Expenses Adjusted			9,136	392	238,751
61. Gain on Sale of Assets	4	WP - Gain on Sale of Assets	-	-	-
Adjustments			-	-	-
Reverse Gain on Sale of Assets Adjusted			-	-	-

**The Empire District Electric Company**

Test Year Ending March 31, 2020

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Section 12.1 - Jurisdictional Allocations Summary

**ALLOCATION OF RATE BASE**

**12 Months Ending June 30, 2018**

Description	Allocation Reference	Workpaper Reference	Resale - Municipalities		Total Company
			Missouri	Kansas	
62. Net Elec Operating Income Before Income Tax			4,881,419	396,018	193,806,655
Percentage			2.52%	0.20%	100.00%
Less For Resale-SPP Integrated Market			2,333,488	77,268	35,919,250
System Net Electric Operating Income			2,547,931	318,750	157,887,405
Adjustments			-	-	-
Net On-System Electric Operating Income Before Income Tax Adjusted			2,547,931	318,750	157,887,405
Percentage			1.61%	0.20%	100.00%
63. State Income Taxes	62	WP - Income Taxes	145,130	11,774	5,762,100
Less For Resale-SPP Integrated Market			69,377	2,297	1,067,922
System State Income Taxes			75,753	9,477	4,694,179
Adjustments			-	-	-
System State Income Taxes Adjusted			75,753	9,477	4,694,179
64. Federal Income Taxes	62	WP - Income Taxes	878,880	116,612	58,437,989
Less For Resale-SPP Integrated Market			(72,432)	(2,398)	(1,114,935)
System Federal Income Taxes			951,312	119,011	59,552,924
Adjustments			-	-	-
System Federal Income Taxes Adjusted			951,312	119,011	59,552,924
65. Net Electric Operating Income (see Note)			3,857,408	267,632	129,606,566
Less For Resale-SPP Integrated Market			2,336,542	77,369.05	35,966,263
System Net Electric Operating Income			1,520,866	190,263	93,640,303
Adjustments			-	-	-
System Net Electric Operating Income Adjusted			1,520,866	190,263	93,640,303

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		3	1	172,488
67. For Resale-SPP Integrated Market					
Revenues	28		2,333,488	77,268	35,919,250
Operating Expenses	28		-	-	-
Income Taxes	62		(3,054)	(101)	(47,013)
Net Operating Income			2,336,542	77,369	35,966,263
68. Assigned directly on basis of location					
69. Intangible plant allocated to wholesale pertains to Stockton Line					

## Section 13



**The Empire District Electric Company**

Test Year Ending June 30, 2020

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Section 13 - Annual Report and SEC Annual Report

Intentionally Omitted

## Section 14

**The Empire District Electric Company**

Test Year Ending June 30, 2020

20-EPDE-XXX-RTS

Section 14 - Rate Base Adjustments

Line No.	Description (a)	Reference (b)	Kansas Jurisdiction Balance (c)	RB ADJ 1 Asbury Retired Plant (d)	RB ADJ 2 Asbury AAO Asset (e)	RB ADJ 3 & 4 Plant Additions Non-Growth (h)	RB ADJ 5 Wind ADIT (i)	RB ADJ 6 & 7 Wind Plant (j)
1	<u>Plant in Service:</u>							
2	Plant in Service	<a href="#">Section 4</a>	\$ 124,170,393	\$ (12,609,072)	\$ -	\$ 8,018,105	\$ -	\$ 30,350,875
3	Accumulated Depreciation/Amortization	<a href="#">Section 5</a>	(43,395,913)	3,249,249	-	(249,357)	-	(472,490)
4	Net Plant in Service		80,774,480.11	(9,359,823)	-	7,768,748	-	29,878,386
5	<u>Working Capital:</u>							
6	Cash Working Capital	<a href="#">Section 6.6</a>	(146,755)	-	-	-	-	-
7	Prepayments	<a href="#">Section 6.1</a>	398,448	-	-	-	-	-
8	Materials, Supplies, & Fuel Inventory	<a href="#">Section 6.2</a>	2,548,040	-	-	-	-	-
9	<u>Additions and Deductions:</u>							
10	Customer Deposits	<a href="#">Section 6.3</a>	(432,832)	-	-	-	-	-
11	Customer Advances	<a href="#">Section 6.3.1</a>	(14,095)	-	-	-	-	-
12	Regulatory Assets	<a href="#">Section 6.5</a>	-	-	7,748,346	-	-	-
13	Regulatory Liabilities	<a href="#">Section 6.5.1</a>	(7,911,480)	822,000	-	-	-	(1,267,287)
14	Accumulated Deferred Income Taxes	<a href="#">Section 6.4</a>	(11,914,296)	1,667,969	-	-	(141,471)	-
15	<b>Total Rate Base:</b>	<a href="#">Section 3.1</a>	<b>\$ 63,301,511</b>	<b>\$ (6,869,854)</b>	<b>\$ 7,748,346</b>	<b>\$ 7,768,748</b>	<b>\$ (141,471)</b>	<b>\$ 28,611,098</b>

Line No.	Description (a)	Reference (b)	RB ADJ 8 & 9 Common Plant Adjustment (k)	RB ADJ 10 Non Growth Plant ADIT (l)	Total Kansas Pro Forma Adjustments (m)= (d) thru (l)	Total Kansas Pro Forma (o) = (c) + (m)
1	<u>Plant in Service:</u>					
2	Plant in Service	<a href="#">Section 4</a>	\$ (13,281)	\$ -	\$ 25,746,628	\$ 149,917,022
3	Accumulated Depreciation/Amortization	<a href="#">Section 5</a>	4,382	-	2,531,784	(40,864,129)
4	Net Plant in Service		(8,899)	-	28,278,412	109,052,892
5	<u>Working Capital:</u>					
6	Cash Working Capital	<a href="#">Section 6.6</a>	-	-	-	(146,755)
7	Prepayments	<a href="#">Section 6.1</a>	-	-	-	398,448
8	Materials, Supplies, & Fuel Inventory	<a href="#">Section 6.2</a>	-	-	-	2,548,040
9	<u>Additions and Deductions:</u>					
10	Customer Deposits	<a href="#">Section 6.3</a>	-	-	-	(432,832)
11	Customer Advances	<a href="#">Section 6.3.1</a>	-	-	-	(14,095)
12	Regulatory Assets	<a href="#">Section 6.5</a>	-	-	7,748,346	7,748,346
13	Regulatory Liabilities	<a href="#">Section 6.5.1</a>	-	-	(445,287)	(8,356,767)
14	Accumulated Deferred Income Taxes	<a href="#">Section 6.4</a>	-	(809,583)	716,915	(11,197,381)
15	<u>Total Rate Base:</u>	<a href="#">Section 3.1</a>	<u>\$ (8,899)</u>	<u>\$ (809,583)</u>	<u>\$ 36,298,385</u>	<u>\$ 99,599,896</u>

**The Empire District Electric Company**  
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Section 14.1 - Explanation of Rate Base Adjustments

Adjustment No.	Description (a)	Reference		Adjustment Amount (d)
		Sch/WP (b)	Witness (c)	
<b><u>PLANT IN SERVICE</u></b>				
	To remove Asbury retired plant and accumulated depreciation from base rates			
1	Retired Plant - Asbury	RB ADJ 1	T. Sanderson	(12,609,072)
2	AD Retired Plant Asbury	RB ADJ 1	T. Sanderson	3,249,249
3	Asbury EADIT	RB ADJ 1	T. Sanderson	822,000
4	Asbury ADIT	RB ADJ 1	T. Sanderson	1,667,969
5	Asbury AAO Asset	RB ADJ 2	T. Sanderson	10,048,939
6	To adjust for Asbury EADIT	RB ADJ 2	T. Sanderson	(693,178)
7	To adjust for Asbury EADIT	RB ADJ 2	T. Sanderson	(1,770,659)
8	To adjust for Asbury ARO	RB ADJ 2	T. Sanderson	69,009
9	To adjust for Asbury cancelled projects	RB ADJ 2	T. Sanderson	94,234
	To include non-growth plant additons and accumulated depreciation	RB ADJ 3	T. Sanderson	8,018,105
6	- Plant in Service	RB ADJ 4	T. Sanderson	(249,357)
7	- Accumulated Depreciation			
8	To include accumulated deferred income tax related to wind investements	RB ADJ 5	T. Sanderson	(141,471)
	To include plant additions and the related accumulated depreciation for Wind assets that will be used and useful.			
9	- Plant in Service	RB ADJ 6	T. Sanderson	30,350,875
10	- Asset Retirement Obligation	RB ADJ 6	T. Sanderson	(1,267,287)
11	- Accumulated Depreciation	RB ADJ 7	T. Sanderson	(472,490)
	To remove common plant related to increase in plant additions and the related accumulated depreciation			
12	- Common Plant	RB ADJ 8	T. Sanderson	(13,281)
13	- Accumulated Depreciation	RB ADJ 9	T. Sanderson	4,382
14	To adjust for ADIT related to Non-Growth Plant investments	RB ADJ 10	T. Sanderson	(809,583)
<b><u>Total Adjustments to Rate Base:</u></b>				<b><u>\$ 36,298,385</u></b>

## Section 15

**The Empire District Electric Company**

Test Year Ending June 30, 2020

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Section 15 - Additional Schedules not Presented Elsewhere

Reference the Acquisition Analysis provided in Section 14 of Docket No. 19-EPDE-223-RTS

## Section 16



**The Empire District Electric Company**

Test Year Ending June 30, 2020

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Section 16 - Financial Reports

Intentionally Omitted

## Section 17

**The Empire District Electric Company**

Test Year Ending June 30, 2020

20-EPDE-XXX-RTS

## Section 17 - Revenue Summary

Line No.	Tariff	Customer Class	Pro Forma Revenues Existing	Proposed Revenue Increase	Pro Forma Revenues Proposed
		(a)	(b)	(c)	(d)=(b)+(c)
1		Residential	\$7,966,197	\$2,193,429	\$10,159,626
2		Commercial	\$2,064,373	568,409	2,632,782
3		Industrial	\$5,599,400	1,541,750	7,141,150
4		Street Lights	589,693	162,368	752,061
5		Public Authorities	0	0	0
6		Total Retail	<u>16,219,662</u>	<u>4,465,956</u>	<u>20,685,618</u>
7		Other Revenue	<u>582,613</u>	<u>\$111,061</u>	<u>\$693,674</u>
8		Total	<u><u>\$16,802,276</u></u>	<u><u>\$4,577,017</u></u>	<u><u>\$21,379,292</u></u>

Note: 1. Line 7(b) Other Revenue includes Other Revenues, Interdepartmental and Settlement Variance  
2. Line 7(c) Other Revenue includes Pro Forma Revenue

**The Empire District Electric Company**  
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20-EPDE-XXX-RTS  
Section 17.1 - Summary Revenues by Rate Schedule

Line No.	Tariff	Schedule	Average Kansas Customers (a)	Sales (kWh) (b)	Kansas Settlement Revenues (c)=(d)+(e)+(f)	Kansas Adjustment to Revenue Proof Other Revenue (d)	Kansas Adjustment to Interdepartme ntal (e)	Kansas Staff Settlement Schedules Revenue (f)	Kansas Adjustment to Revenue Proof (g)=(h)-(f)	Kansas Base Rate Revenue Proof (h)
1		<b>Residential</b>			allocate revenue to various tariffs from wp 9.1-9.3 and proof of revenue allocation then reconcile back to staff proof					
2	RG	RG-Residential	5,553	61,599,520	5,192,042	\$ 147,670		\$ 5,044,372	\$ (125,167)	\$ 4,919,205
3	RG - WATER	RG-Residential Water Heat	753	10,499,069	820,504	23,495		797,008	\$ (19,776)	777,232
4	RH	RH-Residential Total Electric	1,874	34,061,661	2,394,500	66,987		2,327,513	\$ (57,753)	2,269,760
5		<b>Total Residential</b>	<b>8,180</b>	<b>106,160,249</b>	<b>8,407,046</b>	<b>238,152</b>	<b>0</b>	<b>8,168,894</b>	<b>(202,697)</b>	<b>7,966,197</b>
6		<b>Commercial</b>						-		
7	CB	CB-Commercial	1,183	18,403,836	3,932,611	55,399	25,616	3,851,595	\$ (2,012,996)	1,838,599
8	SH	SH-Small Heating	110	2,771,425	479,653	6,690		472,963	\$ (247,189)	225,774
9		<b>Total Commercial</b>	<b>1,293</b>	<b>21,175,262</b>	<b>4,412,264</b>	<b>62,090</b>	<b>25,616</b>	<b>4,324,558</b>	<b>(2,260,185)</b>	<b>2,064,373</b>
10		<b>Industrial</b>								
11	GP	GP-General Power	107	38,603,218	1,776,407	84,997		1,691,411	\$ 1,228,406	2,919,817
12	TEB	TEB-Total Electric Building	40	9,426,912	402,457	19,046		383,411	\$ 278,457	661,868
13	PT	PT-Transmission	5	48,142,857	1,226,996	58,161		1,168,835	\$ 848,880	2,017,715
14		<b>Total Industrial</b>	<b>152</b>	<b>96,172,987</b>	<b>3,405,860</b>	<b>162,203</b>	<b>0</b>	<b>3,243,657</b>	<b>2,355,743</b>	<b>5,599,400</b>
15		<b>Muni. Street &amp; Highway Lighting</b>								
16	SPL	SPL-Municipal St Lighting	7	1,554,951	63,103	4,141 (1)	(1)	58,962	\$ 111,810 (1)	170,772
17	LS	LS-Special Lighting	19 (2)	154,007	7,104	706		6,399	\$ 12,134	18,532
18	PL	PL-Private Lighting	33	1,462,318	150,935	12,694 (1)	(1)	138,241	\$ 262,148 (1)	400,389
19		<b>Total Street and Highway Lighting</b>	<b>59</b>	<b>3,171,276</b>	<b>221,143</b>	<b>17,541</b>	<b>0</b>	<b>203,602</b>	<b>386,091</b>	<b>589,693</b>
20		<b>Other Public Authority</b>			355,963			355,963	\$ (355,963)	
21		<b>Total Other Public Authority</b>	<b>0</b>	<b>0</b>	<b>355,963</b>	<b>0</b>	<b>0</b>	<b>355,963</b>	<b>(355,963)</b>	<b>0</b>
22		<b>Other Revenue (4)</b>						-		
23		<b>Total Retail</b>	<b>9,684</b>	<b>226,679,774</b>	<b>16,802,276</b>	<b>479,986</b>	<b>25,616</b>	<b>16,296,674</b>	<b>(77,011)</b>	<b>16,219,662</b>
					(0)	0	0	(1)		0

**Footnote:**

(1) KWh from Lyons COSS Model - Revenue Target 19-EPDE-223-RTS

(2) Customer from Lyons COSS Model - COSS Summary 19-EPDE-23-RTS

(3) Other revenues fuel and property tax riders from TME June 2018 Revenue Summary by Rate and transmission delivery charge rider from tariff filing in 19-EPDE-223-RTS

(4) Includes Other Revenues, Interdepartmental, Settlement Variance and Pro Forma Revenue

**The Empire District Electric Company**  
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Section 17.1 - Summary Revenues by Rate Schedule

Line No.	Tariff	Schedule	Kansas Other Rider Revenues (3)	Kansas Revenue Adjustments	Existing Pro Forma Revenue (k)=(h)+(i)+(j)	Kansas Existing Base Rev/Unit (c/kWh) (l)=(h)/(b)	Proposed Base Rate Revenue (m)	Kansas Other Rider Revenues (3) (n)	Kansas Proposed Revenues (o)=(m) +(n)
1		<b>Residential</b>							
			of revenue 16.219M						
2	RG	RG-Residential	\$2,392,448	\$0	\$ 7,311,653	0.0799	6,273,669	\$2,392,448	8,666,117
3	RG - WATER	RG-Residential Water Heat	409,684	-	1,186,916	0.0740	991,237	409,684	1,400,921
4	RH	RH-Residential Total Electric	1,293,918	-	3,563,678	0.0666	2,894,721	1,293,918	4,188,638
5		<b>Total Residential</b>	<b>4,096,050</b>	<b>0</b>	<b>12,062,247</b>	<b>0.0750</b>	<b>10,159,626</b>	<b>4,096,050</b>	<b>14,255,676</b>
6		<b>Commercial</b>							
7	CB	CB-Commercial	663,272	-	2,501,871	0.0999	2,344,843	663,272	3,008,115
8	SH	SH-Small Heating	103,158	-	328,932	0.0815	287,939	103,158	391,097
9		<b>Total Commercial</b>	<b>766,431</b>	<b>0</b>	<b>2,830,803</b>	<b>0.0975</b>	<b>2,632,782</b>	<b>766,431</b>	<b>3,399,213</b>
10		<b>Industrial</b>							
11	GP	GP-General Power	1,297,834	-	4,217,651	0.0756	3,723,765	1,297,834	5,021,599
12	TEB	TEB-Total Electric Building	329,868	-	991,736	0.0702	844,108	329,868	1,173,976
13	PT	PT-Transmission	1,678,943	-	3,696,658	0.0419	2,573,277	1,678,943	4,252,219
14		<b>Total Industrial</b>	<b>3,306,645</b>	<b>0</b>	<b>8,906,045</b>	<b>0.0582</b>	<b>7,141,150</b>	<b>3,306,645</b>	<b>10,447,795</b>
15		<b>Muni. Street &amp; Highway Lighting</b>							
16	SPL	SPL-Municipal St Lighting	90,789	-	261,561	0.1098	217,792	90,789	308,581
17	LS	LS-Special Lighting	3,867	-	22,399	0.1203	23,635	3,867	27,502
18	PL	PL-Private Lighting	38,885	-	439,274	0.2738	510,633	38,885	549,518
19		<b>Total Street and Highway Lighting</b>	<b>133,541</b>	<b>0</b>	<b>723,234</b>	<b>0.1859</b>	<b>752,060</b>	<b>133,541</b>	<b>885,601</b>
20		<b>Other Public Authority</b>	-	-	-			-	-
21		<b>Total Other Public Authority</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
22		<b>Other Revenue (4)</b>					<b>693,674</b>		
23		<b>Total Retail</b>	<b>8,302,666</b>	<b>0</b>	<b>24,522,329</b>	<b>0.0716</b>	<b>21,379,292</b>	<b>8,302,666</b>	<b>28,988,284</b>

**Footnote:**

- (1) KWh from Lyons COSS Model - Revenue Target 19-EPDE-223-RTS  
(2) Customer from Lyons COSS Model -COSS Summary 19-EPDE-23-RTS  
(3) Other revenues fuel and property tax riders from TME June 2018 Reven  
(4) Includes Other Revenues, Interdepartmental, Settlement Variance and

**The Empire District Electric Company**  
Test Year Ending June 30, 2020  
20-EPDE-XXX-RTS  
Section 17.1 - Summary Revenues by Rate Schedule

Line No.	Tariff	Schedule	Kansas Proposed  Rev/Unit (c/kWh) (p)=(m)/(b)	Kansas Base Rate  Revenue Increase (q)=(m)-(h)	Kansas Percent Increase Including Riders (r)=(q)/(k)	Kansas Percent Increase Base Revenue (s)=(q)/(h)
1		<b>Residential</b>				
2	RG	RG-Residential	0.1018	1,354,464	18.52%	27.53%
3	RG - WATER	RG-Residential Water Heat	0.0944	214,005	18.03%	27.53%
4	RH	RH-Residential Total Electric	0.0850	624,960	17.54%	27.53%
5		<b>Total Residential</b>	<b>0.0957</b>	<b>2,193,429</b>	<b>18.18%</b>	<b>27.53%</b>
6		<b>Commercial</b>				
7	CB	CB-Commercial	0.1274	506,244	20.23%	27.53%
8	SH	SH-Small Heating	0.1039	62,165	18.90%	27.53%
9		<b>Total Commercial</b>	<b>0.1243</b>	<b>568,409</b>	<b>20.08%</b>	<b>27.53%</b>
10		<b>Industrial</b>				
11	GP	GP-General Power	0.0965	803,948	19.06%	27.53%
12	TEB	TEB-Total Electric Building	0.0895	182,240	18.38%	27.53%
13	PT	PT-Transmission	0.0535	555,562	15.03%	27.53%
14		<b>Total Industrial</b>	<b>0.0743</b>	<b>1,541,750</b>	<b>17.31%</b>	<b>27.53%</b>
15		<b>Muni. Street &amp; Highway Lighting</b>				
16	SPL	SPL-Municipal St Lighting	0.1401	47,021	17.98%	27.53%
17	LS	LS-Special Lighting	0.1535	5,103	22.78%	27.54%
18	PL	PL-Private Lighting	0.3492	110,244	25.10%	27.53%
19		<b>Total Street and Highway Lighting</b>	<b>0.2371</b>	<b>162,368</b>	<b>22.45%</b>	<b>27.53%</b>
20		<b>Other Public Authority</b>				
21		<b>Total Other Public Authority</b>		<b>0</b>		
22		<b>Other Revenue (4)</b>				
23		<b>Total Retail</b>	<b>0.0943</b>	<b>4,465,956</b>	<b>18.21%</b>	

**Footnote:**

- (1) KWh from Lyons COSS Model - Revenue Target 19-EPDE-223-RTS  
(2) Customer from Lyons COSS Model -COSS Summary 19-EPDE-23-RTS  
(3) Other revenues fuel and property tax riders from TME June 2018 Reven  
(4) Includes Other Revenues, Interdepartmental, Settlement Variance and

Rate Class	Class Rate of Return	Relative Rate of Return	Current Base Rate Revenue	Percent of Current Total	Proposed Base Rate Revenue	Change
(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>RESIDENTIAL</b>						
<b>General</b>	6.83%	0.91	\$ 4,919,205	30.33%	\$ 6,273,669	1,354,464
<b>Water Heating</b>	6.13%	0.82	\$ 777,232	4.79%	\$ 991,237	214,005
<b>Total Electric</b>	5.10%	0.68	\$ 2,269,760	13.99%	\$ 2,894,721	624,960
			<u>\$ 7,966,197</u>			
<b>COMMERCIAL</b>						
<b>Buildings</b>	13.81%	1.85	\$ 1,838,599	11.34%	\$ 2,344,843	506,244
<b>Space Heating</b>	9.83%	1.32	\$ 225,774	1.39%	\$ 287,939	62,165
			<u>\$ 2,064,373</u>			
<b>OTHER</b>						
<b>General Power</b>	12.52%	1.68	\$ 2,919,817	18.00%	\$ 3,723,765	803,948
<b>Total Electric Building</b>	9.76%	1.31	\$ 661,868	4.08%	\$ 844,108	182,240
<b>Transmission</b>	3.08%	0.41	\$ 2,017,715	12.44%	\$ 2,573,277	555,562
<b>Lighting</b>	7.98%	1.07	\$ 589,693	3.64%	\$ 752,060	162,367
<i><b>Municipal St Lighting</b></i>			\$ 170,772	1.05%	\$ 217,792	47,021
<i><b>Private Lighting</b></i>			\$ 400,389	2.47%	\$ 510,633	110,244
<i><b>Special Lighting</b></i>			\$ 18,532	0.11%	\$ 23,635	5,103
<b>TOTAL</b>	7.47%	1.00	\$ 16,219,662	100.00%	\$ 20,685,618	\$ 4,465,956

Line	Description	Total	Source
1	Proposed Revenue Requirement	21,379,292	Sec 3, Line 14 (e)
2	Pro Forma Revenue	111,061	Sec 3, Line 2 (d)
3	Other Revenues, Interdepartmental and Settlement Variance	582,613	Sec 17.1, Line 22 (d) + Line 22 (e) + Line 22 (g)
4	Proposed Base Rate	20,685,618	Line 1 - Line 2 - Line 3

Tariff	Billing Determinants	Current Rates	% of Total Usage Column (f)	Current Base Rate Revenue	Proposed Rates	Proposed Base Rate Revenue	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
RG-Residential							
Annual Number of Bills	66,638	\$ 14.25		\$ 949,592	\$ 14.25	\$ 949,592	
Usage (kWh Sales)							
First 600 kWh	29,659,525	\$ 0.06802	50.82%	\$ 2,017,441	\$ 0.09122	\$ 2,705,542	
All Additional kWh	31,939,995	\$ 0.06112	49.18%	\$ 1,952,172	\$ 0.08197	\$ 2,618,121	
Total Base Rate Revenue	61,599,520			\$ 4,919,205		\$ 6,273,255	
Proposed Base Rate Revenue (p. 1, col. (f))						\$ 6,273,669	
Difference						\$ (414)	
RG-Residential Water Heat							
Annual Number of Bills	9,037	\$ 14.25		\$ 128,777	\$ 14.25	\$ 128,777	
Usage (kWh Sales)							
First 600 kWh	4,561,857	\$ 0.06260	44.04%	\$ 285,572	\$ 0.08237	\$ 375,760	
All Additional kWh	5,937,212	\$ 0.06112	55.96%	\$ 362,882	\$ 0.08197	\$ 486,673	
Total Base Rate Revenue	10,499,069			\$ 777,232		\$ 991,211	
Proposed Base Rate Revenue (p. 1, col. (f))						\$ 991,237	
Difference						\$ (26)	
RH-Residential Total Electric							
Annual Number of Bills	22,485	\$ 14.25		\$ 320,411	\$ 14.25	\$ 320,411	
Usage (kWh Sales)	34,061,661	\$ 0.05723		\$ 1,949,349	\$ 0.07557	\$ 2,574,040	
Total Base Rate Revenue	34,061,661			\$ 2,269,760		\$ 2,894,451	
Proposed Base Rate Revenue (p. 1, col. (f))						\$ 2,894,721	
Difference						\$ (270)	



<b>CB-Commercial</b>									
Annual Number of Bills	14,197	\$	20.00		\$	283,940	\$	20.00	\$ 283,940
Usage (kWh Sales)									
First 700 kWh	5,223,091	\$	0.08913	29.94%	\$	465,534	\$	0.11815	\$ 617,108
All Additional kWh	13,180,745	\$	0.08263	70.06%	\$	1,089,125	\$	0.10953	\$ 1,443,687
Total Base Rate Revenue	18,403,836				\$	1,838,599			\$ 2,344,735
Proposed Base Rate Revenue (p. 1, col. (f))									\$ 2,344,843
Difference									\$ (108)
<b>SH-Small Heating</b>									
Annual Number of Bills	1,317	\$	20.00		\$	26,340	\$	20.00	\$ 26,340
Usage (kWh Sales)									
First 1,000 kWh	893,440	\$	0.07686	34.43%	\$	68,670	\$	0.10081	\$ 90,068
All Additional kWh	1,877,985	\$	0.06963	65.57%	\$	130,764	\$	0.09133	\$ 171,516
Total Base Rate Revenue	2,771,425				\$	225,774			\$ 287,924
Proposed Base Rate Revenue (p. 1, col. (f))									\$ 287,939
Difference									\$ (15)
<b>GP-General Power</b>									
Annual Number of Bills	1,282								
All kWh Usage	38,603,218	\$	0.03400		\$	1,312,509	\$	0.05482	\$ 2,116,228
Minimum Adjustment (Demand >= 40kW)					\$	64,473			\$ 64,473
First 40kW Demand	47,443	\$	12.80		\$	607,269	\$	12.80	\$ 607,269
Next 460kW Demand	86,066	\$	10.39		\$	894,227	\$	10.39	\$ 894,227
All Additional Demand	5,072	\$	8.15		\$	41,338	\$	8.15	\$ 41,338
Total Base Rate Revenue	138,581				\$	2,919,817			\$ 3,723,536
Proposed Base Rate Revenue (p. 1, col. (f))									\$ 3,723,765
Difference									\$ (229)

<b>TEB-Total Electric Building</b>									
Annual Number of Bills	481	\$	32.00		\$	15,392	\$	32.00	\$ 15,392
Usage (kWh Sales)									
First 150 kWh									
Next 9,850 kWh	3,565,111	\$	0.08375	46.19%	\$	298,578	\$ 0.10735	\$	382,715
Above 10,000 kWh	5,861,801	\$	0.05935	53.81%	\$	347,898	\$ 0.07608	\$	445,966
Total Base Rate Revenue	<u>9,426,912</u>				<u>\$ 661,868</u>			<u>\$ 844,073</u>	
Proposed Base Rate Revenue (p. 1, col. (f))								\$	844,108
Difference								\$	(36)

<b>PT-Transmission (PT)</b>						
All kWh	48,142,857	\$	0.02100	\$	1,011,000	\$ 0.03253 \$ 1,566,087
Minimum Demand Charge (<1,000 kW)	60	\$	11,858.75	\$	711,525	\$ 11,858.75 \$ 711,525
First 1,000 kW Demand						
All Additional kW Demand	51,788	\$	5.70	\$	295,190	\$ 5.70 \$ 295,190
Total Base Rate Revenue	<u>51,788</u>			<u>\$ 2,017,715</u>		<u>\$ 2,572,802</u>
Proposed Base Rate Revenue (p. 1, col. (f))						\$ 2,573,277
Difference						\$ (475)

<b>Lighting</b>			
Municipal St Lighting (SPL)	28.96%	\$ 170,772	\$ 217,785
Private Lighting (PL)	67.90%	\$ 400,389	\$ 510,591
Special Lighting (LS)	3.14%	\$ 18,532	\$ 23,634
		<u>\$ 589,693</u>	<u>\$ 752,010</u>
Proposed Base Rate Revenue (p. 1, col. (f))			\$ 752,060
Difference			\$ (50)
Total Base Rate Revenue		<u>\$ 16,219,662</u>	<u>\$ 20,683,996</u>
Total Proposed Base Rate Revenue (p. 1, col. (f))			\$ 20,685,618
Difference			\$ (1,622)

New usage rates are calculated by subtracting each rate classes' customer and demand charge revenue from their proposed base rate revenue and dividing by usage.

If tiered usage rates exist, new usage rates are calculated by subtracting each rate classes' customer and demand charge revenue from their proposed base rate revenue, dividing by the tier usage and multiplying by column (e).

Tariff	Number of Lumens	Billing Determinants	Current Rates	% of Total Usage Column (f)	Current Base Rate Revenue	Proposed Rates	Proposed Base Rate Revenue	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
SPL-Municipal Street Lighting								
Facilities Charges:		Avg Monthly kWh						
Mercury Vapor Lamp Sizes								
7,000 Lumen Mercury	860	175	\$	140.74	41.10%	\$	121,036	\$ 140,361
11,000 Lumen Mercury	88	200	\$	164.58	4.92%	\$	14,483	\$ 16,795
20,000 Lumen Mercury	88	400	\$	234.29	7.00%	\$	20,618	\$ 23,909
53,000 Lumen Mercury		1,000	\$	381.58	0.00%	\$	-	\$ 381.58
High Pressure Sodium Vapor Lamp Sizes								
6,000 Lumen HP Sodium	26	70	\$	133.00	1.17%	\$	3,458	\$ 4,010
16,000 Lumen HP Sodium	683	150	\$	167.53	38.85%	\$	114,423	\$ 132,686
27,500 Lumen HP Sodium	66	250	\$	207.95	4.66%	\$	13,725	\$ 15,916
50,000 Lumen HP Sodium	19	400	\$	305.76	1.97%	\$	5,809	\$ 6,737
130,000 Lumen HP Sodium	2	1,000	\$	477.89	0.32%	\$	956	\$ 1,108
LED Lamp Sizes								
LED 1 7,500-9,500		150	\$	177.33	0.00%	\$	-	\$ -
LED 2 13,000-16,000		250	\$	193.64	0.00%	\$	-	\$ -
LED 3 19,000-22,000		400	\$	222.87	0.00%	\$	-	\$ -
Additional Charges								
Excess Facilities						\$	96,903	\$ 96,903
Street Lighting Discount						\$	(195,467)	\$ (195,467)
Annual Revenue Discount						\$	(25,173)	\$ (25,173)
Total Base Rate Revenue						\$	170,772	\$ 217,785
Proposed Base Rate Revenue (p. 1, col. (f))								\$ 217,792
Difference								\$ (7)

PL-Private Lighting										
Installation Charges:			Avg Monthly kWh							
Standard Street Lighting										
Mercury Vapor Lamp Sizes										
6,800 Lumen Std Mercury	3,890	65	\$	12.94	15.90%	\$	50,337	\$ 17.53	\$	68,192
20,000 Lumen Std Mercury	252	156	\$	19.76	1.57%	\$	4,980	\$ 26.77	\$	6,746
54,000 Lumen Std Mercury		373	\$	35.79	0.00%	\$	-	\$ 35.79	\$	-
Sodium Vapor Lamp Sizes										
6,000 Lumen Std Sodium	8,006	31	\$	12.15	30.73%	\$	97,273	\$ 16.46	\$	131,779
16,000 Lumen Std Sodium	4,929	58	\$	17.42	27.12%	\$	85,863	\$ 23.60	\$	116,324
50,000 Lumen Std Sodium	270	157	\$	26.77	2.28%	\$	7,228	\$ 36.26	\$	9,790
Metal Halide Lamp Sizes										
12,000 Lumen Std MetalH		71	\$	36.31	0.00%	\$	-	\$ 36.31	\$	-
20,500 Lumen Std MetalH	48	101	\$	26.25	0.40%	\$	1,260	\$ 35.56	\$	1,707
36,000 Lumen Std MetalH	192	153	\$	28.33	1.72%	\$	5,439	\$ 38.38	\$	7,369
Standard Flood Lighting										
Mercury Vapor Lamp Sizes										
20,000 Lumen Mercury FL	12	156	\$	29.84	0.11%	\$	358	\$ 40.42	\$	485
54,000 Lumen Mercury FL	12	373	\$	45.87	0.17%	\$	550	\$ 62.14	\$	746
Sodium Vapor Lamp Sizes										
27,500 Lumen Sodium FL	96	106	\$	29.47	0.89%	\$	2,829	\$ 39.92	\$	3,832
50,000 Lumen Sodium FL	537	157	\$	39.52	6.70%	\$	21,222	\$ 53.54	\$	28,751
140,000 Lumen Sodium FL	348	359	\$	55.22	6.07%	\$	19,217	\$ 74.81	\$	26,034
Metal Halide Lamp Sizes										
12,000 Lumen MetalH FL		71	\$	53.36	0.00%	\$	-	\$ 53.36	\$	-
36,000 Lumen MetalH FL	144	153	\$	39.67	1.80%	\$	5,712	\$ 53.74	\$	7,739
110,000 Lumen MetalH FL	264	364	\$	54.16	4.52%	\$	14,298	\$ 73.37	\$	19,370
Total Installation Revenue						\$ 316,567		\$ 428,863		
Additional Charges										
Conductor			\$	0.01964		\$	10,294		\$	10,294
Pole			\$	1.79		\$	9,596		\$	9,596
Anchor			\$	1.79		\$	107		\$	107
Equipment Recovery						\$	508		\$	508
Other (miscellaneous) 1.5% of install cost						\$	61,222		\$	61,222
Total Additional Revenue						\$ 81,728		\$ 81,728		
Total Base Rate Revenue						\$ 398,294				
Proposed Base Rate Revenue (p. 1, col. (f))								\$ 510,633		
Difference								\$ (42)		

Page 8

#### Residential General Base Rate Revenues

Target Revenues	6,273,669
Current Revenues	4,919,205
\$ Difference	1,354,464
% Difference	27.5%

#### kWh Usage

Annual Usage - First 600 kWh	29,659,525	600
Annual Usage - Second Block	31,939,995	

Number of Bills	66,638
Average Annual Use (kWh)	11,093

#### Residential General Rate Design

	Rate	Units	Revenues
<b>Proposed Rates</b>			
Customer Charge	\$ 14.25	66,638	\$ 949,592
1st Block kWh	\$ 0.09122	29,659,525	2,705,542
2nd Block kWh	\$ 0.08197	31,939,995	2,618,121
Revenue at Proposed Rates			\$ 6,273,255
<b>Current Rates</b>			
Customer Charge	\$ 14.25	66,638	\$ 949,592
1st Block kWh	\$ 0.06802	29,659,525	2,017,441
2nd Block kWh	\$ 0.06112	31,939,995	1,952,172
Revenue at Current Rates			\$ 4,919,205

<b>ECA Charge</b>			
ECA Charge	\$	Proposed 0.00819	Current 0.02061

<b>Current Riders</b>			
TDC - Transmission Delivery Charge Rider	\$	0.01689	\$ 0.01689
AVTS - Ad Valorem Tax Surcharge Rider	\$	0.00175	\$ 0.00175

<b>Proposed Riders</b>			
ARR Rider	\$	(4.23)	/customer

#### Bill Impact Analysis - RG Rate

	Annual Use	Annual Bill (w/o ECA, AVTS, TDC and ARR Riders)				Annual Bill (w/ ECA, AVTS, TDC and ARR Riders)			
		Proposed Base Rates	Current Base Rates	\$ Change Base Rates	% Change Base Rates	Proposed Total Rates	Current Total Rates	\$ Change Total Rates	% Change Total Rates
43%	1,000	\$ 262	\$ 239	\$ 23	9.7%	\$ 238	\$ 278	\$ (40)	-14.4%
42%	2,500	399	341	58	17.0%	415	439	(24)	-5.4%
	5,000	627	511	116	22.7%	711	707	3	0.5%
	7,500	847	675	172	25.5%	997	969	28	2.9%
	10,000	1,057	832	225	27.1%	1,275	1,224	50	4.1%
	11,093	1,147	899	248	27.6%	1,394	1,334	60	4.5%
	12,500	1,262	985	278	28.2%	1,547	1,475	72	4.8%
	15,000	1,467	1,137	330	29.0%	1,819	1,726	93	5.4%
41%	20,000	1,877	1,443	434	30.1%	2,363	2,228	135	6.0%
40%	25,000	2,287	1,749	538	30.8%	2,907	2,730	177	6.5%
	30,000	2,697	2,054	642	31.3%	3,451	3,232	219	6.8%

Proposed Total Rates: includes ECA Charge, AVTS, TDC and ARR Rider

Current Total Rates: includes ECA Charge, AVTS and TDC Riders



**Commercial Base Rate Revenues**

Target Revenues	2,344,843
Current Revenues	1,838,599
\$ Difference	506,244
% Difference	27.5%

	<b>kWh Usage</b>	
Annual Usage - First 700 kWh	5,223,091	700
Annual Usage - Second Block	13,180,745	
Number of Bills	14,197	
Average Annual Use (kWh)	15,556	

**Commercial Rate Design**

	Rate	Units	Revenues
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**Proposed Rates**

Customer Charge	\$ 20.00	14,197	\$ 283,940
1st Block kWh	\$ 0.11815	5,223,091	617,108
2nd Block kWh	\$ 0.10953	13,180,745	1,443,687

Revenue at Proposed Rates \$ 2,344,735

**Current Rates**

Customer Charge	\$ 20.00	14,197	\$ 283,940
1st Block kWh	\$ 0.08913	5,223,091	465,534
2nd Block kWh	\$ 0.08263	13,180,745	1,089,125

Revenue at Current Rates \$ 1,838,599

<b>ECA Charge</b>	Proposed	Current
ECA Charge	\$ 0.00819	\$ 0.02061

<b>Current Riders</b>		
TDC - Transmission Delivery Charge Rider	\$ 0.01362	\$ 0.01362
AVTS - Ad Valorem Tax Surcharge Rider	\$ 0.00175	\$ 0.00175

<b>Proposed Riders</b>		
ARR Rider	\$ (7.39)	/customer

Bill Impact Analysis - CB Rate									
Annual Use	Annual Bill (w/o ECA, AVTS, TDC and ARR Riders)					Annual Bill (w/ ECA, AVTS, TDC and ARR Riders)			
	Proposed Base Rates	Current Base Rates	\$ Change Base Rates	% Change Base Rates		Proposed Total Rates	Current Total Rates	\$ Change Total Rates	% Change Total Rates
26%	1,000	\$ 358	\$ 329	\$ 29	8.8%	\$ 293	\$ 365	\$ (72)	-19.7%
62%	2,500	535	463	73	15.7%	506	553	(47)	-8.5%
	5,000	831	686	145	21.2%	860	866	(6)	-0.7%
	7,500	1,125	908	217	24.0%	1,213	1,178	36	3.0%
	10,000	1,407	1,121	287	25.6%	1,554	1,480	74	5.0%
	15,000	1,955	1,534	421	27.5%	2,220	2,074	146	7.1%
	15,556	2,016	1,580	436	27.6%	2,294	2,140	154	7.2%
	20,000	2,503	1,947	556	28.5%	2,886	2,667	219	8.2%
25%	25,000	3,051	2,360	690	29.2%	3,551	3,260	291	8.9%
59%	100,000	11,265	8,558	2,708	31.6%	13,533	12,156	1,377	11.3%
	200,000	22,218	16,821	5,398	32.1%	26,842	24,017	2,825	11.8%

Proposed Total Rates: includes ECA Charge, AVTS, TDC and ARR Rider

Current Total Rates: includes ECA Charge, AVTS and TDC Riders

**Residential Water Base Rate Revenues**

Target Revenues	991,237
Current Revenues	777,232
\$ Difference	214,005
% Difference	27.5%

	<b>kWh Usage</b>	
Annual Usage - First 600 kWh	4,561,857	600
Annual Usage - Second Block	5,937,212	
Number of Bills	9,037	
Average Annual Use (kWh)	13,941	

Residential Water Rate Design	Rate	Units	Revenues
<b>Proposed Rates</b>			
Customer Charge	\$ 14.25	9,037	\$ 128,777
1st Block kWh	\$ 0.08237	4,561,857	375,760
2nd Block kWh	\$ 0.08197	5,937,212	486,673
Revenue at Proposed Rates			\$ 991,211
<b>Current Rates</b>			
Customer Charge	\$ 14.25	9,037	\$ 128,777
1st Block kWh	\$ 0.06260	4,561,857	285,572
2nd Block kWh	\$ 0.06112	5,937,212	362,882
Revenue at Current Rates			\$ 777,232

<b>ECA Charge</b>	Proposed	Current
ECA Charge	\$ 0.00819	\$ 0.02061

<b>Current Riders</b>		
TDC - Transmission Delivery Charge Rider	\$ 0.01696	\$ 0.01696
AVTS - Ad Valorem Tax Surcharge Rider	\$ 0.00175	\$ 0.00175

<b>Proposed Riders</b>		
ARR Rider	\$ (4.91)	/customer

Bill Impact Analysis - RGW Rate									
Annual Use	Annual Bill (w/o ECA, AVTS, TDC and ARR Riders)				Annual Bill (w/ ECA, AVTS, TDC and ARR Riders)				
	Proposed Base Rates	Current Base Rates	\$ Change Base Rates	% Change Base Rates	Proposed Total Rates	Current Total Rates	\$ Change Total Rates	% Change Total Rates	
38%	1,000	\$ 253	\$ 234	\$ 20	8.5%	\$ 221	\$ 273	\$ (52)	-18.9%
49%	2,500	377	328	49	15.1%	385	426	(41)	-9.5%
	5,000	583	484	99	20.4%	658	681	(22)	-3.3%
	7,500	788	639	149	23.3%	931	934	(3)	-0.3%
	10,000	994	793	201	25.3%	1,204	1,186	18	1.5%
	12,500	1,199	946	253	26.7%	1,476	1,437	39	2.7%
	15,000	1,403	1,098	305	27.8%	1,748	1,688	60	3.5%
	20,000	1,813	1,404	409	29.1%	2,292	2,190	102	4.7%
37%	25,000	2,223	1,710	513	30.0%	2,837	2,693	144	5.3%
47%	30,000	2,633	2,015	618	30.7%	3,381	3,195	186	5.8%

Proposed Total Rates: includes ECA Charge, AVTS, TDC and ARR Rider

Current Total Rates: includes ECA Charge, AVTS and TDC Riders

**Residential Total Electric Base Rate Revenues**

Target Revenues	2,894,721
Current Revenues	2,269,760
\$ Difference	624,960
% Difference	27.5%

**kWh Usage**

Annual Usage	34,061,661
Number of Bills	22,485
Average Annual Use (kWh)	18,178

**Residential Total Electric Rate Design**

	Rate	Units	Revenues
<b>Proposed Rates</b>			
Customer Charge	\$ 14.25	22,485	\$ 320,411
1st Block kWh	\$ 0.07557	34,061,661	2,574,040
Revenue at Proposed Rates			\$ 2,894,451
<b>Current Rates</b>			
Customer Charge	\$ 14.25	22,485	\$ 320,411
1st Block kWh	\$ 0.05723	34,061,661	1,949,349
Revenue at Current Rates			\$ 2,269,760

<b>ECA Charge</b>	Proposed	Current
ECA Charge	\$ 0.00819	\$ 0.02061

<b>Current Riders</b>		
TDC - Transmission Delivery Charge Rider	\$ 0.01653	\$ 0.01653
AVTS - Ad Valorem Tax Surcharge Rider	\$ 0.00175	\$ 0.00175

<b>Proposed Riders</b>		
ARR Rider	\$ (5.76)	/customer

**Bill Impact Analysis - RH Rate**

Annual Use	Annual Bill (w/o ECA, AVTS, TDC and ARR Riders)				Annual Bill (w/ ECA, AVTS, TDC and ARR Riders)			
	Proposed Base Rates	Current Base Rates	\$ Change Base Rates	% Change Base Rates	Proposed Total Rates	Current Total Rates	\$ Change Total Rates	% Change Total Rates
1,000	\$ 247	\$ 228	\$ 18	8.0%	\$ 204	\$ 267	\$ (63)	-23.7%
2,500	360	314	46	14.6%	357	411	(54)	-13.2%
5,000	549	457	92	20.1%	612	652	(40)	-6.1%
7,500	738	600	138	22.9%	867	892	(25)	-2.8%
10,000	927	743	183	24.7%	1,122	1,132	(10)	-0.9%
12,500	1,116	886	229	25.9%	1,377	1,373	5	0.4%
15,000	1,305	1,029	275	26.7%	1,632	1,613	20	1.2%
20,000	1,682	1,316	367	27.9%	2,143	2,093	49	2.4%
25,000	2,060	1,602	459	28.6%	2,653	2,574	79	3.1%
30,000	2,438	1,888	550	29.1%	3,163	3,055	108	3.6%

Proposed Total Rates: includes ECA Charge, AVTS, TDC and ARR Rider

Current Total Rates: includes ECA Charge, AVTS and TDC Riders

The Empire District Electric Company  
Test Year Ending June 30, 2020  
20-EPDE-XXX-RTS

17.2 - Rate Design

**Small Heating Base Rate Revenues**

Target Revenues	287,939
Current Revenues	225,774
\$ Difference	62,165
% Difference	27.5%

	<b>kWh Usage</b>	
Annual Usage - First 1000 kWh	893,440	1000
Annual Usage - Second Block	1,877,985	
Number of Bills	1,317	
Average Annual Use (kWh)	25,252	

**Small Heating Rate Design**

	Rate	Units	Revenues
<b>Proposed Rates</b>			
Customer Charge	\$ 20.00	1,317	\$ 26,340
1st Block kWh	\$ 0.10081	893,440	90,068
2nd Block kWh	\$ 0.09133	1,877,985	171,516

Revenue at Proposed Rates \$ 287,924

<b>Current Rates</b>			
Customer Charge	\$ 20.00	1,317	\$ 26,340
1st Block kWh	\$ 0.07686	893,440	68,670
2nd Block kWh	\$ 0.06963	1,877,985	130,764

Revenue at Current Rates \$ 225,774

<b>ECA Charge</b>	Proposed	Current
ECA Charge	\$ 0.00819	\$ 0.02061

<b>Current Riders</b>		
TDC - Transmission Delivery Charge Rider	\$ 0.01549	\$ 0.01549
AVTS - Ad Valorem Tax Surcharge Rider	\$ 0.00175	\$ 0.00175

<b>Proposed Riders</b>	
ARR Rider	\$ (9.75) /customer

**Bill Impact Analysis - SH Rate**

	Annual Use	Annual Bill (w/o ECA, AVTS, TDC and ARR Riders)				Annual Bill (w/ ECA, AVTS, TDC and ARR Riders)			
		Proposed Base Rates	Current Base Rates	\$ Change Base Rates	% Change Base Rates	Proposed Total Rates	Current Total Rates	\$ Change Total Rates	% Change Total Rates
31%	1,000	\$ 341	\$ 317	\$ 24	7.6%	\$ 249	\$ 355	\$ (105)	-29.7%
60%	2,500	492	432	60	13.9%	439	527	(88)	-16.7%
	5,000	744	624	120	19.2%	754	814	(59)	-7.3%
	7,500	996	816	180	22.0%	1,070	1,100	(31)	-2.8%
	10,000	1,245	1,006	239	23.7%	1,382	1,385	(2)	-0.2%
	15,000	1,723	1,370	352	25.7%	1,987	1,938	49	2.5%
	20,000	2,180	1,719	461	26.8%	2,572	2,476	96	3.9%
	25,000	2,637	2,068	570	27.5%	3,156	3,014	142	4.7%
30%	100,000	9,487	7,290	2,197	30.1%	11,913	11,075	838	7.6%
58%	200,000	18,620	14,253	4,367	30.6%	23,589	21,823	1,766	8.1%

Proposed Total Rates: includes ECA Charge, AVTS, TDC and ARR Rider

Current Total Rates: includes ECA Charge, AVTS and TDC Riders

**General Power Base Rate Revenues**

Target Revenues	3,723,765
Current Revenues	2,919,817
\$ Difference	803,948
% Difference	27.5%

	kWh Usage	kW Demand
Annual Usage - First Block	38,603,218	47,443
Annual Usage - Second Block		86,066
Annual Usage - Third Block		5,072

Number of Bills	1,282	1,282
Average Annual Use (kWh)	361,341	1,297

**General Power Rate Design**

Proposed Rates	Rate	Units	Revenues
Customer Charge	\$ -	1,282	\$ -
1st Block kWh	\$ 0.05482	38,603,218	2,116,228
Minimum Adjustment (Demand >= 40kW)			64,473
1st Block kW	\$ 12.80	47,443	607,268.81
2nd Block kW	\$ 10.39	86,066	894,227.49
3rd Block kW	\$ 8.15	5,072	41,337.78
Revenue at Proposed Rates			\$ 3,723,536

Current Rates	Rate	Units	Revenues
Customer Charge	\$ -	1,282	\$ -
1st Block kWh	\$ 0.03400	38,603,218	1,312,509
Minimum Adjustment (Demand >= 40kW)			64,473
1st Block kW	\$ 12.80	47,443	607,269
2nd Block kW	\$ 10.39	86,066	894,227
3rd Block kW	\$ 8.15	5,072	41,338
Revenue at Current Rates			\$ 2,919,817

**ECA Charge**

	Proposed per kWh	per KW	Current per kWh	per KW
ECA Charge	\$ 0.00819		\$ 0.02061	

**Current Riders**

TDC - Transmission Delivery Charge Rider	\$ 3.07790	\$ 3.07790
AVTS - Ad Valorem Tax Surcharge Rider	\$ 0.00175	\$ 0.00175

**Proposed Riders**

ARR Rider	\$ (129.68) /customer
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**Bill Impact Analysis - GP Rate**

	Annual Bill (w/o ECA, AVTS, TDC and ARR Riders)					Annual Bill (w/ ECA, AVTS, TDC and ARR Riders)			
	Annual Use	Proposed Base Rates	Current Base Rates	\$ Change Base Rates	% Change Base Rates	Proposed Total Rates	Current Total Rates	\$ Change Total Rates	% Change Total Rates
57%	50,000	\$ 4,739	\$ 3,698	\$ 1,041	28.1%	\$ 4,233	\$ 5,369	\$ (1,136)	-21.2%
	100,000	9,479	7,397	2,082	28.1%	10,021	10,738	(716)	-6.7%
	150,000	14,218	11,095	3,123	28.1%	15,810	16,106	(296)	-1.8%
16%	200,000	18,957	14,793	4,164	28.1%	21,599	21,475	124	0.6%
24%	250,000	23,697	18,492	5,205	28.1%	27,388	26,844	544	2.0%
1%	500,000	47,393	36,983	10,410	28.1%	56,332	53,688	2,644	4.9%
	750,000	71,090	55,475	15,615	28.1%	85,276	80,532	4,744	5.9%
	1,000,000	94,786	73,966	20,820	28.1%	114,220	107,376	6,844	6.4%
	2,000,000	189,573	147,933	41,640	28.1%	229,995	214,752	15,244	7.1%
	3,000,000	284,359	221,899	62,460	28.1%	345,771	322,127	23,644	7.3%

Bill Impact calculated based on Average kW Demand Usage

35% Proposed Total Rates: includes ECA Charge, AVTS, TDC and ARR Rider

Current Total Rates: includes ECA Charge, AVTS and TDC Riders

**Total Electric Building Base Rate Revenues**

Target Revenues	844,108
Current Revenues	661,868
\$ Difference	182,240
% Difference	27.5%

**kWh Usage**

Annual Usage - First 150 kWh	-	150
Annual Usage - Second Block	3,565,111	10000
Annual Usage - Third Block	5,861,801	10000+

Number of Bills	481
Average Annual Use (kWh)	235,183

**Total Electric Building Rate Design**

	Rate	Units	Revenues
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**Proposed Rates**

Customer Charge	\$	32.00	481	\$	15,392
1st Block kWh	\$	-	-		-
2nd Block kWh	\$	0.10735	3,565,111		382,715
3rd Block kWh	\$	0.07608	5,861,801		445,966
Revenue at Proposed Rates				\$	844,073

**Current Rates**

Customer Charge	\$	32.00	481	\$	15,392
1st Block kWh	\$	-	-		-
2nd Block kWh	\$	0.08375	3,565,111		298,578
3rd Block kWh	\$	0.05935	5,861,801		347,898
Revenue at Current Rates				\$	661,868

**ECA Charge**

	Proposed	Current
ECA Charge	\$ 0.00819	\$ 0.02061

**Current Riders**

TDC - Transmission Delivery Charge Rider	\$	0.01311	\$	0.01311
AVTS - Ad Valorem Tax Surcharge Rider	\$	0.00175	\$	0.00175

**Proposed Riders**

ARR Rider	\$	(78.63) /customer
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**Bill Impact Analysis - TEB Rate**

	Annual Bill (w/o ECA, AVTS, TDC and ARR Riders)					Annual Bill (w/ ECA, AVTS, TDC and ARR Riders)			
	Annual Use	Proposed Base Rates	Current Base Rates	\$ Change Base Rates	% Change Base Rates	Proposed Total Rates	Current Total Rates	\$ Change Total Rates	% Change Total Rates
2%	10,000	\$ 1,264	\$ 1,071	\$ 194	18.1%	\$ 551	\$ 1,425	\$ (874)	-61.3%
0%	25,000	2,874	2,327	547	23.5%	2,507	3,214	(707)	-22.0%
45%	50,000	5,558	4,421	1,138	25.7%	5,767	6,194	(427)	-6.9%
53%	75,000	8,242	6,515	1,728	26.5%	9,027	9,175	(148)	-1.6%
	100,000	10,857	8,554	2,302	26.9%	12,218	12,101	117	1.0%
	150,000	15,355	12,063	3,291	27.3%	17,869	17,384	485	2.8%
	200,000	19,159	15,031	4,128	27.5%	22,826	22,125	700	3.2%
2%	250,000	22,963	17,999	4,964	27.6%	27,782	26,866	916	3.4%
0%	500,000	41,983	32,836	9,147	27.9%	52,565	50,571	1,993	3.9%
45%	750,000	61,003	47,674	13,329	28.0%	77,347	74,276	3,071	4.1%

53% Proposed Total Rates: includes ECA Charge, AVTS, TDC and ARR Rider

Current Total Rates: includes ECA Charge, AVTS and TDC Riders

**Transmission Base Rate Revenues**

Target Revenues	2,573,277
Current Revenues	2,017,715
\$ Difference	555,562
% Difference	27.5%

	kWh Usage	kW Demand
Annual Usage - First Block	48,142,857	0
Annual Usage - Second Block		51,788
Number of Bills	60	60
Average Annual Use (kWh)	9,628,571	10,358

**Transmission Rate Design**

Proposed Rates	Rate	Units	Revenues
Minimum Demand Charge (<1,000 kW)	\$ 11,858.75	60	\$ 711,525
1st Block kWh	\$ 0.03253	48,142,857	1,566,087

Minimum Adjustment (Demand >= 40kW)			
1st Block kW	\$ -	-	-
2nd Block kW	\$ 5.70	51,788	295,190

Revenue at Proposed Rates \$ 2,572,802

Current Rates	Rate	Units	Revenues
Minimum Demand Charge (<1,000 kW)	\$ 11,858.75	60	\$ 711,525
1st Block kWh	\$ 0.02100	48,142,857	1,011,000
Minimum Adjustment (Demand >= 40kW)			
1st Block kW	\$ -	-	-
2nd Block kW	\$ 5.70	51,788	295,190

Revenue at Current Rates \$ 2,017,715

ECA Charge	Proposed per KWh	per KW	Current per KWh	per KW
ECA Charge	\$ 0.00819		\$ 0.02061	

**Current Riders**

TDC - Transmission Delivery Charge Rider	\$ 3.07790	\$ 3.07790
AVTS - Ad Valorem Tax Surcharge Rider	\$ 0.00175	\$ 0.00175

**Proposed Riders**

ARR Rider	\$ (0.00239)
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**Bill Impact Analysis - PT Rate**

	Annual Use	Annual Bill (w/o ECA, AVTS, TDC and ARR Riders)				Annual Bill (w/ ECA, AVTS, TDC and ARR Riders)			
		Proposed Base Rates	Current Base Rates	\$ Change Base Rates	% Change Base Rates	Proposed Total Rates	Current Total Rates	\$ Change Total Rates	% Change Total Rates
28%									
61%	3,000,000	\$ 258,290	\$ 223,700	\$ 34,590	15.5%	\$ 327,807	\$ 337,647	\$ (9,840)	-2.9%
	6,000,000	374,274	305,094	69,180	22.7%	476,375	496,055	(19,680)	-4.0%
	9,000,000	490,259	386,489	103,770	26.8%	624,942	654,462	(29,520)	-4.5%
0%	12,000,000	606,243	467,883	138,360	29.6%	773,509	812,869	(39,360)	-4.8%
11%	15,000,000	722,228	549,278	172,950	31.5%	922,077	971,277	(49,200)	-5.1%
28%									

Bill Impact calculated based on Average kW Demand Usage  
Proposed Total Rates: includes ECA Charge, AVTS, TDC and ARR Rider  
Current Total Rates: includes ECA Charge, AVTS and TDC Riders

## Section 18



THE EMPIRE DISTRICT ELECTRIC COMPANY

(Name of Issuing Utility)

SCHEDULE: Table of Contents

ALL TERRITORY

(Territory to which schedule is applicable)

Replacing Schedule  
which was filedTable of Contents  
07-30-2019Sheet 1

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Issued	<u>May</u>	<u>27</u>	<u>2021</u>
	Month	Day	Year
Effective	<u>Upon Commission Approval</u>		
	Month	Day	Year
By	<u>Tim Wilson, Vice President, Electric Operations</u>		
	Signature	Title	

**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 1THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** RG

(Name of Issuing Utility)

Replacing Schedule RG Sheet 1ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-30-19**RESIDENTIAL GENERAL SERVICE  
SCHEDULE RG**Sheet 1 of 2 Sheets**AVAILABILITY:**

This schedule is available for residential service to single-family dwellings or to multi-family dwellings within a single building. This schedule is not available for service through a single meter to two or more separate buildings each containing one or more dwelling units.

**MONTHLY RATE:**

Customer Charge, plus .....	\$	14.25
For the first 600-Kwh used, .....	\$	0.09122, per Kwh
Additional Kwh, .....	\$	0.08197, per Kwh

**WATER HEATING:**

When one or more storage-type electric water heaters, with no more than 6,000 watts per heater operating on the line at any time, regularly in operation and is used to supply the Customer's total requirements for hot water, and the Customer so notifies the Company in writing, the Customer Charge will apply each month. For the Kwh each month, the first 600-Kwh of such use will be billed at \$0.08237 per Kwh, and all in addition to 600-Kwh at the applicable rate as stated above.

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**PAYMENT:**

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Payment must be rendered so that credit can be posted to the account prior to preparation of the next normal billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

**CONDITIONS OF SERVICE:**

1. Voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. If this schedule is used for service through a single meter to multiple-family dwellings within a single building, each Kwh block will be multiplied by the number of dwelling units served in calculating each month's bill.

Issued	<u>May</u>	<u>27</u>	<u>2021</u>
	Month	Day	Year
Effective	<u>Upon Commission Approval</u>		
	Month	Day	Year
By	<u>Tim Wilson, Vice President, Electric Operations</u>		
	Signature	Title	

**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 1THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** RH

(Name of Issuing Utility)

Replacing Schedule RH Sheet 2ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-30-19**RESIDENTIAL TOTAL ELECTRIC SERVICE  
SCHEDULE RH**Sheet 1 of 1 Sheets**AVAILABILITY:**

This schedule is available for residential service to Total Electric single-family dwellings or multiple-family dwellings within a single building. This schedule is not available for service through a single meter to two or more separate buildings each containing one or more dwelling units.

**MONTHLY RATE:**

Customer Charge, plus ..... \$ 14.25  
All Kwh at..... \$ 0.07557, per Kwh

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**PAYMENT:**

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Payment must be rendered so that credit can be posted to the account prior to preparation of the next normal billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

**CONDITIONS OF SERVICE:**

1. Voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. If used for service through a single meter to multiple-family dwellings within a single building, the first Kwh-use block and related charge will be multiplied by the number of dwelling units served in calculating each month's bill.
5. Welding, X-ray, or other equipment characterized by severe or fluctuating demands, will not be served.
6. Intermittent or seasonal service will not be provided.
7. Bills for service will be rendered monthly. At the option of the Company, however, the meters may be read bimonthly with the bill for the alternate month based upon an estimated Kwh consumption.
8. The Company Rules and Regulations, K.C.C. No. 4, Index 6, are a part of this schedule.

Issued May 27 2021  
Month Day Year  
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Month Day Year  
By Tim Wilson, Vice President, Electric Operations  
Signature Title

**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 2THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** CB

(Name of Issuing Utility)

Replacing Schedule CB Sheet 1ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-30-19**COMMERCIAL SERVICE  
SCHEDULE CB**Sheet 1 of 1 Sheets**AVAILABILITY:**

This schedule is available to any commercial or industrial Customer on the lines of the Company whose electric load is not in excess of 40 Kw, except those who are conveying electric service received to others whose utilization of same is for residential purposes other than transient or seasonal. Motels, hotels, inns, resorts, etc., and others who provide transient rooms and/or board service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

**MONTHLY RATE:**

Customer Charge, plus.....	\$ 20.00
The First 700 Kwh .....	\$ 0.11815, per Kwh
For all additional Kwh used .....	\$ 0.10953, per Kwh

**PAYMENT:**

All bills due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

**CONDITIONS OF SERVICE:**

1. The voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. Where the Customer's use of welding, or other equipment characterized by fluctuating or severe demands, necessitates the installation of additional or increased facilities (including distribution transformers, service conductors or secondaries) solely to serve such Customer, the applicable provisions of Rider XC will apply in amendment to the provisions of this schedule.
5. Living quarters incidental to commercial or industrial operations in the same building will only be served together with these operations through a single meter and billed under this or other applicable commercial industrial rates. Living quarters detached from commercial or industrial buildings will only be served under applicable residential schedules.
6. The term of service will not be less than one (1) year. Intermittent or seasonal service will not be provided.
7. Bills for service will be rendered monthly. At the option of the Company, however, the meters may be read bimonthly with the bill for the alternate month based upon an estimated Kwh consumption.
8. The Company Rules and Regulations, K.C.C. No. 4, Index 6, are a part of this schedule.

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	Signature	Title	

**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 2THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** SH

(Name of Issuing Utility)

Replacing Schedule SH Sheet 2ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-30-19**SMALL HEATING SERVICE  
SCHEDULE SH**Sheet 1 of 2 Sheets**AVAILABILITY:**

This schedule is available to any general service customer on the lines of the Company whose electric load is not in excess of 40 Kw and where the electric service supplied is the only source of energy at the service location and the customer permanently installs and regularly uses electric space-heating equipment for all internal space-heating comfort requirements. However, this schedule is not available to those who are conveying electric service received to others whose utilization of same is for residential purposes other than transient or seasonal. Motels, hotels, inns, resorts, etc., and others who provide transient rooms and/or board service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

**MONTHLY RATE:**

Customer Charge, plus.....	\$	20.00
The First 1000 Kwh used .....	\$	0.10081, per Kwh
Additional Kwh.....	\$	0.09133, per Kwh

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**PAYMENT:**

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

**CONDITIONS OF SERVICE:**

1. The voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. Where the Customer's use of welding, or other equipment characterized by fluctuating or severe demands, necessitates the installation of additional or increased facilities (including distribution transformers, service conductors or secondaries) solely to serve such Customer, the applicable provisions of Rider XC will apply in amendment to the provisions of this schedule.

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**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 2THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** GP

(Name of Issuing Utility)

Replacing Schedule GP Sheet 3ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-30-19**GENERAL POWER SERVICE  
SCHEDULE GP**Sheet 1 of 2 Sheets**AVAILABILITY:**

This schedule is available for electric service to any commercial or industrial Customer except those who are conveying electric service received to others whose utilization of same is purely for residential purposes other than transient or seasonal. Motels, hotels, inns, resorts, etc., and others who provide transient rooms and board service or room service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

**MONTHLY RATE:****DEMAND CHARGE:**

First 40 Kw of Billing Demand.....	\$	12.80, per Kw
Next 460 Kw of Billing Demand .....	\$	10.39, per Kw
All additional Kw of Billing Demand .....	\$	8.15, per Kw

**ENERGY CHARGE:**

For all Kwh.....	\$	0.05482, per Kwh
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**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**DETERMINATION OF BILLING DEMAND:**

The Billing Demand will be the highest fifteen minute integrated kilowatt demand registered during the month by a suitable demand meter. In no event shall the Billing Demand be less than 40 Kw.

**TRANSFORMER OWNERSHIP:**

Where the Customer supplies all facilities (other than metering equipment) for utilization of service at the voltage of the Company's primary line feeding to such location, a discount of 5% will apply to the Demand Charge.

**METERING ADJUSTMENT:**

The above rate applies for service metered at secondary voltage. Where service is metered at the voltage of the primary line feeding to such location, adjustment for billing will be made by decreasing metered kilowatt hours by 3%.

**MINIMUM MONTHLY BILL:**

During any month in which service is rendered, the minimum monthly bill will be the Demand Charge.

**PAYMENT:**

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the

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**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 2THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** PT

(Name of Issuing Utility)

Replacing Schedule PT Sheet 4ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-30-19**TRANSMISSION SERVICE  
SCHEDULE PT**Sheet 1 of 2 Sheets**AVAILABILITY:**

This schedule is available for electric service to any commercial or industrial Customer except those who are conveying electric service received to others whose utilization of same is for residential purposes other than transient or seasonal. Motels, hotels, inns, resorts, etc., and others who provide transient rooms and board service or room service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

**MONTHLY RATE:****DEMAND CHARGE:**

The first 1000-Kw of Billing Demand ..... \$ 11,858.75  
 All additional Kw of Billing Demand ..... \$ 5.70, per Kw

**ENERGY CHARGE:**

For all Kwh..... \$ 0.03253, per Kwh

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**DETERMINATION OF BILLING DEMAND:**

The Billing Demand will be determined from the highest fifteen minutes integrated kilowatt demand registered during the month by a suitable demand meter, but no Billing Demand will be less than 65% of the highest such demand established during the year ending with the current month and in no event will the Billing Demand be less than 1000-Kw.

**TRANSFORMER OWNERSHIP:**

Service will be supplied at the voltage of the Company's primary system serving the area. Where the Company supplies a transformer for the utilization of service at a voltage lower than primary, the transformer will be charged as stated in Rider XC. If service is taken at transmission voltage available at such location, the demand charge will be reduced by 10%.

**METERING ADJUSTMENT:**

The above rate applies for service metered at primary voltage. Where service is metered at secondary voltage, an adjustment for billing will be made by increasing metered kilowatt hours by 3%. If metered at transmission voltage, metered kilowatt hours and demand will be reduced by 1%. Metering equipment other than standard primary metering will be charged as stated in Rider XC.

**MINIMUM MONTHLY BILL:**

The minimum bill for any month will be the Demand Charge.

**PAYMENT:**

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

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## THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 2THE EMPIRE DISTRICT ELECTRIC COMPANYSCHEDULE TEB

(Name of Issuing Utility)

Replacing Schedule TEB Sheet 5ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-30-19TOTAL ELECTRIC BUILDING SERVICE  
SCHEDULE TEBSheet 1 of 2 Sheets

## AVAILABILITY:

This schedule is available to any commercial or industrial Customers on the lines of the Company for total electric service except those Customers who are conveying electric service to others whose utilization of same is for residential purposes other than transient or seasonal. Motels, hotels, inns, etc., and others who provide transient room and/or room and board service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

## MONTHLY RATE:

First 150-Kwh used, or less ..... \$ 32.00  
 Next 9,850-Kwh used ..... \$ 0.10735, per Kwh  
 All in addition to 10,000-Kwh used..... \$ 0.07608, per Kwh

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

## PAYMENT:

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

## GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

## CONDITIONS OF SERVICE:

1. The voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. Living quarters incidental to commercial or industrial operations in the same building will only be served together with these operations through a single meter and billed under this or other applicable commercial industrial rates. Living quarters detached from commercial or industrial buildings will only be served under applicable residential schedules.

Issued May 27 2021  
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 Effective Upon Commission Approval  
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**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 3THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** SPL

(Name of Issuing Utility)

Replacing Schedule SPL Sheet 3ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-30-19**MUNICIPAL STREET LIGHTING SERVICE  
SCHEDULE SPL**Sheet 1 of 2 Sheets**AVAILABILITY:**

This schedule is available to municipalities served by the Company under the provisions of an Electric Franchise having an original term of not less than ten (10) years, for outdoor lighting for streets, alleys, parks and public places under the provisions of the Company's standard MUNICIPAL ELECTRIC SERVICE AGREEMENT, having an original term of not less than two (2) years.

**ANNUAL STREET LIGHTING CHARGE:**

The charges below shall apply for street lighting systems (1) owned by the Municipality, or (2) installed, owned, operated and maintained by the Company, in accordance with a Facilities Usage Charge as hereinafter set forth.

**Mercury-Vapor Lamp Sizes: (FROZEN)****Watts**

7,000 lumen .....	\$ 163.21	175
11,000 lumen .....	\$ 190.85	200
20,000 lumen .....	\$ 271.69	400
53,000 lumen .....	\$ 381.58	1000

**High-Pressure Sodium-Vapor Lamp Sizes (Iucalox, etc.):**

6,000 lumen .....	\$ 154.23	70
16,000 lumen .....	\$ 194.27	150
27,500 lumen .....	\$ 241.15	250
50,000 lumen .....	\$ 354.57	400
130,000 lumen .....	\$ 554.18	1000

**Light Emitting Diode (LED) Fixtures:**

LED 1 7,500-9,500 lumen .....	\$ 177.33	150
LED 2 13,000-16,000 lumen .....	\$ 193.64	250
LED 3 19,000-22,000 lumen .....	\$ 222.87	400

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA. The Energy Cost Adjustment for street lighting is computed by multiplying monthly burn hours use by the watts per lamp, listed above, times the Energy Cost Adjustment factor.

**FACILITIES USAGE (INVESTMENT) CHARGE:**

When, by agreement with the Municipality, the Company shall install, own, operate and maintain street lights served under this schedule or is required to provide special or excessive electric facilities to serve Municipality-owned street lighting systems served under this schedule, a separate agreement shall be executed by and between the Municipality and the Company setting forth the investment in such street lighting facilities and a Facilities Usage Charge in the amount of 1.5% per month of such investment. The Facilities Usage Charge shall be payable by the Municipality to the Company in the manner prescribed in the aforementioned separate agreement and in addition to the Street Lighting Charge as set forth herein.

**DISCOUNT:**

The total charges under this Schedule for Street Lighting and Facilities Usage shall be subject to a fifty percent (50%) discount plus an additional discount which shall be equal to one-half of one percent (0.5%) of the Annual Revenue received by the Company within the Municipality for a period of twelve (12) months ending December 31, from the Customers billed under Rate Schedules for Residential and Commercial service having a Billing Demand (Reserved Capacity) of 40 Kilowatts or less.

**MINIMUM:**

The total annual net amount of the Street Lighting Charge, plus the Investment Charge, shall not be less than an amount equal to twelve times the total of charges to the Municipality for street lighting service for the calendar month prior to the date of the contract.

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## THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 3

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE PL

(Name of Issuing Utility)

Replacing Schedule PL Sheet 4

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed \_\_\_\_\_

PRIVATE LIGHTING SERVICE  
SCHEDULE PLSheet 1 of 2 Sheets

## AVAILABILITY:

This schedule is available for outdoor lighting service to any retail Customer.

## MONTHLY RATE:

Charge for installations of Standard Street Lighting Construction (see Conditions of Service, No. 1, below):

	Per Lamp	Avg Monthly kWh
Mercury-Vapor Lamp Sizes (No new installations allowed):		
6,800 lumen.....	\$ 17.53	65
20,000 lumen.....	\$ 26.77	156
54,000 lumen.....	\$ 35.79	373
Sodium-Vapor Lamp Sizes:		
6,000 lumen.....	\$ 16.46	31
16,000 lumen.....	\$ 23.60	58
50,000 lumen.....	\$ 36.26	157
Metal Halide Lamp Sizes:		
12,000 lumen.....	\$ 36.31	71
20,500 lumen.....	\$ 35.56	101
36,000 lumen.....	\$ 38.38	153

Charge of installations of Standard Flood Lighting Construction (see Conditions of Service, No. 2, below):

	Per Lamp	Avg Monthly kWh
Mercury-Vapor Lamp Sizes (No new installations allowed):		
20,000 lumen.....	\$ 40.42	156
54,000 lumen.....	\$ 62.14	373
Sodium-Vapor Lamp Sizes:		
27,500 lumen.....	\$ 39.92	106
50,000 lumen.....	\$ 53.54	157
140,000 lumen.....	\$ 74.81	359
Metal Halide Lamp Sizes:		
12,000 lumen.....	\$ 53.36	71
36,000 lumen.....	\$ 53.74	153
110,000 lumen.....	\$ 73.37	364

Additional Charge for installations requiring additions to, or rearrangement of, existing facilities:

Regular wood pole, per month.....	\$ 1.79
Guy and anchor, per month.....	\$ 1.79
Overhead conductor, three wire, per foot, per month.....	\$ 0.01964
Other (miscellaneous) per month.....	\$ 1.5% of the estimated installed cost thereof

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA. The average energy used monthly in kWh is shown above.

For installations requiring a large expenditure for additions to, or rearrangements of existing facilities, the total additional charge may be computed at 1.5% of the estimated installed cost thereof per month. Such estimated installed cost excludes the estimated installed cost of materials required for standard construction (see Conditions of Service, No. 1, below).

Issued	May	27	2021
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**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 3THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** LS

(Name of Issuing Utility)

Replacing Schedule LS Sheet 5ALL TERRITORY

(Territory to which schedule is applicable)

which was filed \_\_\_\_\_

**SPECIAL LIGHTING SERVICE  
SCHEDULE LS**Sheet 1 of 1 Sheets**AVAILABILITY:**

This schedule is available for electric service to sport field lighting, carnival, circus or holiday decorative lighting or similar temporary or seasonal use.

**MONTHLY RATE:**

For the first 1,000 Kwh used ..... \$ 0.16893, per Kwh  
 For all additional Kwh used..... \$ 0.12398, per Kwh

**MINIMUM:**

The net monthly minimum charge for any month during which electrical energy is used will be \$39.60

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**PAYMENT:**

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

**CONDITIONS OF SERVICE:**

1. Service will normally be delivered and metered hereunder at the secondary voltage available at the service location. Where physical circumstances would normally make it necessary to meter the service at primary voltage, the Company may at its option install a time clock in place of primary metering facilities to measure the hours-use of the service and compute the kilowatt-hours' consumption of the sport field by using the Customer's connected load. The connected load used for the calculation will be determined at the time of installation and at such subsequent times as the Company may deem necessary by actual load check of the Customer's facilities.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed, or submetered, directly or indirectly.
3. In addition to the above charge, a Customer of temporary nature such as a carnival, circus, etc., will be required to pay the net cost of erection and removal of any special facilities necessary to provide service. Such net cost will include the Company's total expenditure for labor, material, supervision and all other costs necessary to erect and remove facilities for service, less proper credit for actual salvage.
4. Voltage, phase, and frequency of service supplied will be as approved by the Company.
5. Bills for service will be rendered monthly. Where service is for temporary use, the bill for the current month's service will be rendered immediately on discontinuance of service.
6. The Company Rules and Regulations, K.C.C. No. 4, Index 6, are a part of this schedule.

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## THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE ECA

(Name of Issuing Utility)

Replacing Schedule \_\_\_\_\_ Sheet 9

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-01-10ENERGY COST ADJUSTMENT  
RIDER ECASheet 1 of 3 Sheets

## ENERGY COST ADJUSTMENT CLAUSE

**Rate Schedule Covered:** This Energy Adjustment Clause applies to all rate schedules.**Computation Formula:** The monthly ECA charges, to which this adjustment is applicable, shall be increased or decreased by .001 cents per kilowatt-hour (kWh) for each .001 cents (or major fraction thereof) increase or decrease in the aggregate cost of energy per kWh computed by the following formula:

$$\frac{(F + P + NI + E - W)}{(.01) \times S} + ACA - D = \text{ECA in cents/kWh}$$

Unless otherwise noted, all data is specific to Empire's Kansas retail customers<sup>7</sup>, where:F = Estimated dollar cost of nuclear fuel used<sup>1</sup> and fossil fuel burned<sup>2</sup> during the current month<sup>3</sup>.P = Estimated total dollar cost of purchased power<sup>4</sup> during the current month<sup>3</sup>.NI = Estimated net dollar cost<sup>6</sup> (positive or negative) of interchange received for Kansas Customers. Off system sales shall include revenue equal to the costs of each sale (but not profit or "margin").E = Estimated dollar cost of emission allowances, net of all related revenue (gains) concurrent with the monthly emission of sulfur dioxide<sup>3</sup>. Estimated cost of Air Quality Control System ("AQCS") consumables, such as amonnia, limestone and charcoal consumed at company's generating units.

W = Market revenue net of any market charges and the cost of producing the wind energy.

Market revenue = revenue received from generation sold into the SPP IM from Company owned Wind Projects (Neosho Ridge, North Fork Ridge and Kings Point) + Paygo + distributions from Tax Equity + renewable energy credits + production tax credits

S = Estimated kWh delivered to Kansas customers during the current month.

D<sup>8</sup> = Credit of off System Sales Profits, excluding market revenue. Off system revenue gross profit for the prior 12-month period ending October 31 shall be included in the monthly ECA calculation as follows:

$$D = \frac{OAV}{S_1}$$

OAV = Kansas share of the prior 12-month period ending October 31's off-system sales profits (margin)

S<sub>1</sub> = Actual Kansas retail Sales for the prior 12-month period ending October 31.

Kansas share =  $\frac{S_1 \times (\text{prior 12-month period ending October 31's off-system sales profits (margin)})}{\text{EDE total system (all requirements) sales in kWh during the prior 12-month period ending October 31.}}$

ACA<sup>9</sup> = Annual settlement factor, which is calculated as follows:

Issued	<u>May</u>	<u>27</u>	<u>2021</u>
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	Month	Day	Year
By	<u>Tim Wilson, Vice President, Electric Operations</u>		
	Signature of Officer		Title

**THE STATE CORPORATION COMMISSION OF KANSAS**Index No. 4THE EMPIRE DISTRICT ELECTRIC COMPANY**SCHEDULE** AVTS

(Name of Issuing Utility)

Replacing Schedule AVTS Sheet 11ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01/20/21**AD VALOREM TAX SURCHARGE RIDER  
RIDER AVTS**Sheet 1 of 1 Sheets**AD VALOREM TAX SURCHARGE RIDER****APPLICABILITY**

This rider is applicable to every bill for service provided under each of the Company's rate schedules.

**RATE**

The Ad Valorem Tax Surcharge shall be applied to the energy charge on a customer's regular monthly bill. The surcharge shall be computed as follows:

The sum of:	The total Ad Valorem taxes levied for the year
Minus:	The Ad Valorem taxes included in the Company's current rates as approved by the Commission in Docket No. 19-EPDE-223-RTS
	Property tax related to transmission assets as approved by the Commission in Docket No. 20-EPDE-526-TAR
	Property tax related to disallowed plant as approved by the Commission in Docket No. 19-EPDE-223-RTS
	Property tax related to common property as approved by the Commission in Docket No. 19-EPDE-223-RTS
Plus:	Payment-in-lieu of taxes related to the Neosho Ridge Wind Project as approved by the Commission in Docket No. 21-EPDE-___-RTS
	Any amount under-collected by prior Ad Valorem Tax Surcharges, or
Minus:	Any amount over-collected by prior Ad Valorem Tax Surcharges
Divided by:	The total estimated kWh sales for the recovery period

2021 Ad Valorem Tax Surcharge .....\$0.00175 per kWh

**DEFINITIONS AND CONDITIONS**

1. The Ad Valorem Tax Surcharge is intended to recover changes in the real estate and personal property taxes pursuant to K.S.A. 66-117(f).
2. The Ad Valorem Tax Surcharge shall become a part of the total bill for electric service and need not be itemized separately on the customer's bill.
3. All provisions of this rider are subject to changes made by order of the Commission

Issued	<u>May</u>	<u>27</u>	<u>2021</u>
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By	<u>Tim Wilson, Vice President, Electric Operations</u>		
	Signature	Title	

## THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4THE EMPIRE DISTRICT ELECTRIC COMPANYSCHEDULE ARR

(Name of Issuing Utility)

Replacing Schedule \_\_\_\_\_ Sheet 17ALL TERRITORY

(Territory to which schedule is applicable)

which was filed \_\_\_\_\_

ASBURY RETIREMENT RIDER  
RIDER ARRSheet 1 of 1 SheetsApplicability

This Asbury Retirement Rider (ARR) is applicable to all electric service retail customers provided under any retail rate schedule, whether metered or unmetered (except where not permitted under a separately negotiated contract with a customer).

Purpose

The ARR is designed to provide customers with a credit related to the retirement of the Asbury coal plant ("Asbury") over a three year period starting June 1, 2022.

Calculation of ARR (Credit)

The credit associated with the ARR was approved in Docket No. 21-EPDE-\_\_\_-RTS. At the conclusion of the three year period following the initial date of implementation, the Company shall true-up the ARR. The true-up will be the difference in revenues between the approved credit amount and the actual credit amount provided to customers during the three year period ending May 31, 2025. The one-time final credit/surcharge amount resulting from the true-up shall be included in the January 1 interim ACA factor of the Company's Energy Cost Adjustment Rider and the ARR will be terminated.

ARR Monthly Bill Credit

Rate Class	Monthly Credit	Rate Class	Monthly Credit
RG	\$4.23	TEB	\$78.63
RGW	\$4.91	PT	\$0.00239/kWh
RH	\$5.76	SPL	\$115.94
CB	\$7.39	PL	\$1.37
SH	\$9.75	LS	\$0.00686/kWh
GP	\$129.68		

Issued May 27 2021

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Effective Upon Commission Approval

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By Tim Wilson, Vice President, Electric Operations

Signature

Title

THE EMPIRE DISTRICT ELECTRIC COMPANY  
(Name of Issuing Utility)

SCHEDULE: Table of Contents

ALL TERRITORY  
(Territory to which schedule is applicable)

Replacing Schedule Table of Contents Sheet 1  
which was filed 02-23-1507-30-2019

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Issued July May 3027 20192021  
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Effective July 302019 Upon Commission Approval  
Month Day Year

By /s/ Shari Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations  
Signature Title

THE EMPIRE DISTRICT ELECTRIC COMPANY

(Name of Issuing Utility)

SCHEDULE: Table of Contents

ALL TERRITORY

(Territory to which schedule is applicable)

Replacing Schedule  
which was filed

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~~02-23-1507-30-2019~~

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Issued July May 30 27 2019 2021  
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By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations  
Signature Title



**THE STATE CORPORATION COMMISSION OF KANSAS**THE EMPIRE DISTRICT ELECTRIC COMPANY

(Name of Issuing Utility)

**SCHEDULE** RGReplacing Schedule RG Sheet 1ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01-01-1207-30-19**RESIDENTIAL GENERAL SERVICE  
SCHEDULE RG**Sheet 1 of 2 Sheets**AVAILABILITY:**

This schedule is available for residential service to single-family dwellings or to multi-family dwellings within a single building. This schedule is not available for service through a single meter to two or more separate buildings each containing one or more dwelling units.

**MONTHLY RATE:**

Customer Charge, plus.....	\$	14.25
For the first 600-Kwh used, .....	\$	0.0680209122, per Kwh
Additional Kwh, .....	\$	0.0611208197, per Kwh

**WATER HEATING:**

When one or more storage-type electric water heaters, with no more than 6,000 watts per heater operating on the line at any time, regularly in operation and is used to supply the Customer's total requirements for hot water, and the Customer so notifies the Company in writing, the Customer Charge will apply each month. For the Kwh each month, the first 600-Kwh of such use will be billed at \$0.0626008237 per Kwh, and all in addition to 600-Kwh at the applicable rate as stated above.

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**PAYMENT:**

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Payment must be rendered so that credit can be posted to the account prior to preparation of the next normal billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

**CONDITIONS OF SERVICE:**

1. Voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. If this schedule is used for service through a single meter to multiple-family dwellings within a single building, each Kwh block will be multiplied by the number of dwelling units served in calculating each month's bill.

Issued July May 30 2019  
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Effective July 30 2019 Upon Commission Approval  
 Month Day Year

By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations—  
 Signature Title

## THE STATE CORPORATION COMMISSION OF KANSAS

THE EMPIRE DISTRICT ELECTRIC COMPANY

(Name of Issuing Utility)

SCHEDULE RHReplacing Schedule RH Sheet 2

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01-01-2019RESIDENTIAL TOTAL ELECTRIC SERVICE  
SCHEDULE RHSheet 1 of 1 Sheets

## AVAILABILITY:

This schedule is available for residential service to Total Electric single-family dwellings or multiple-family dwellings within a single building. This schedule is not available for service through a single meter to two or more separate buildings each containing one or more dwelling units.

## MONTHLY RATE:

Customer Charge, plus ..... \$ 14.25  
All Kwh at ..... \$ 0.067237557, per Kwh

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

## PAYMENT:

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Payment must be rendered so that credit can be posted to the account prior to preparation of the next normal billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

## GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

## CONDITIONS OF SERVICE:

1. Voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. If used for service through a single meter to multiple-family dwellings within a single building, the first Kwh-use block and related charge will be multiplied by the number of dwelling units served in calculating each month's bill.
5. Welding, X-ray, or other equipment characterized by severe or fluctuating demands, will not be served.
6. Intermittent or seasonal service will not be provided.
7. Bills for service will be rendered monthly. At the option of the Company, however, the meters may be read bimonthly with the bill for the alternate month based upon an estimated Kwh consumption.
8. The Company Rules and Regulations, K.C.C. No. 4, Index 6, are a part of this schedule.

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Month Day Year

Effective July 302019 Upon Commission Approval  
Month Day Year

By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations  
Signature Title

**THE STATE CORPORATION COMMISSION OF KANSAS**THE EMPIRE DISTRICT ELECTRIC COMPANY

(Name of Issuing Utility)

**SCHEDULE** CBReplacing Schedule CB Sheet 1ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01-01-1207-30-19**COMMERCIAL SERVICE  
SCHEDULE CB**Sheet 1 of 1 Sheets**AVAILABILITY:**

This schedule is available to any commercial or industrial Customer on the lines of the Company whose electric load is not in excess of 40 Kw, except those who are conveying electric service received to others whose utilization of same is for residential purposes other than transient or seasonal. Motels, hotels, inns, resorts, etc., and others who provide transient rooms and/or board service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

**MONTHLY RATE:**

Customer Charge, plus.....	\$	20.00
The First 700 Kwh .....	\$	0. <del>089131</del> 1815, per Kwh
For all additional Kwh used .....	\$	0. <del>082631</del> 0953, per Kwh

**PAYMENT:**

All bills due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

**CONDITIONS OF SERVICE:**

1. The voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. Where the Customer's use of welding, or other equipment characterized by fluctuating or severe demands, necessitates the installation of additional or increased facilities (including distribution transformers, service conductors or secondaries) solely to serve such Customer, the applicable provisions of Rider XC will apply in amendment to the provisions of this schedule.
5. Living quarters incidental to commercial or industrial operations in the same building will only be served together with these operations through a single meter and billed under this or other applicable commercial industrial rates. Living quarters detached from commercial or industrial buildings will only be served under applicable residential schedules.
6. The term of service will not be less than one (1) year. Intermittent or seasonal service will not be provided.
7. Bills for service will be rendered monthly. At the option of the Company, however, the meters may be read bimonthly with the bill for the alternate month based upon an estimated Kwh consumption.

Issued July May 3027 20192021

Month Day Year

Effective July 302019 Upon Commission Approval

Month Day Year

By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations—  
Signature Title

## THE STATE CORPORATION COMMISSION OF KANSAS

THE EMPIRE DISTRICT ELECTRIC COMPANY

(Name of Issuing Utility)

SCHEDULE CBReplacing Schedule CB Sheet 1ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01-01-1207-30-19COMMERCIAL SERVICE  
SCHEDULE CBSheet 1 of 1 Sheets

8. The Company Rules and Regulations, K.C.C. No. 4, Index 6, are a part of this schedule.

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By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations

Signature

Title

**THE STATE CORPORATION COMMISSION OF KANSAS**THE EMPIRE DISTRICT ELECTRIC COMPANY

(Name of Issuing Utility)

**SCHEDULE** SHALL TERRITORY

(Territory to which schedule is applicable)

Replacing Schedule SH Sheet 2which was filed 01-01-1207-30-19**SMALL HEATING SERVICE  
SCHEDULE SH**Sheet 1 of 2 Sheets**AVAILABILITY:**

This schedule is available to any general service customer on the lines of the Company whose electric load is not in excess of 40 Kw and where the electric service supplied is the only source of energy at the service location and the customer permanently installs and regularly uses electric space-heating equipment for all internal space-heating comfort requirements. However, this schedule is not available to those who are conveying electric service received to others whose utilization of same is for residential purposes other than transient or seasonal. Motels, hotels, inns, resorts, etc., and others who provide transient rooms and/or board service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

**MONTHLY RATE:**

Customer Charge, plus.....	\$	20.00
The First 1000 Kwh used .....	\$	<u>0.0768610081</u> , per Kwh
Additional Kwh.....	\$	<u>0.0696309133</u> , per Kwh

**ENERGY COST ADJUSTMENT:**

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

**PAYMENT:**

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

**GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:**

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

**CONDITIONS OF SERVICE:**

1. The voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. Where the Customer's use of welding, or other equipment characterized by fluctuating or severe demands, necessitates the installation of additional or increased facilities (including distribution transformers, service conductors or secondaries) solely to serve such Customer, the applicable provisions of Rider XC will apply in amendment to the provisions of this schedule.

Issued July May 30 27 2019 2021  
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Effective July 30 2019 Upon Commission Approval  
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By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations  
Signature Title

## THE STATE CORPORATION COMMISSION OF KANSAS

Section 18.1  
Index No. 2

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE GP

(Name of Issuing Utility)

Replacing Schedule GP Sheet 3

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01-01-1207-30-19GENERAL POWER SERVICE  
SCHEDULE GPSheet 1 of 2 Sheets

## AVAILABILITY:

This schedule is available for electric service to any commercial or industrial Customer except those who are conveying electric service received to others whose utilization of same is purely for residential purposes other than transient or seasonal. Motels, hotels, inns, resorts, etc., and others who provide transient rooms and board service or room service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

## MONTHLY RATE:

## DEMAND CHARGE:

First 40 Kw of Billing Demand.....	\$	12.80, per Kw
Next 460 Kw of Billing Demand .....	\$	10.39, per Kw
All additional Kw of Billing Demand .....	\$	8.15, per Kw

## ENERGY CHARGE:

For all Kwh.....	\$	0.054823400, per
------------------	----	------------------

Kwh

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

## DETERMINATION OF BILLING DEMAND:

The Billing Demand will be the highest fifteen minute integrated kilowatt demand registered during the month by a suitable demand meter. In no event shall the Billing Demand be less than 40 Kw.

## TRANSFORMER OWNERSHIP:

Where the Customer supplies all facilities (other than metering equipment) for utilization of service at the voltage of the Company's primary line feeding to such location, a discount of 5% will apply to the Demand Charge.

## METERING ADJUSTMENT:

The above rate applies for service metered at secondary voltage. Where service is metered at the voltage of the primary line feeding to such location, adjustment for billing will be made by decreasing metered kilowatt hours by 3%.

## MINIMUM MONTHLY BILL:

During any month in which service is rendered, the minimum monthly bill will be the Demand Charge.

## PAYMENT:

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

## GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the

Issued July-May 3027 20192021  
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Effective July 302019 Upon Commission Approval  
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Signature Title

## THE STATE CORPORATION COMMISSION OF KANSAS

Section 18.1  
Index No. 2THE EMPIRE DISTRICT ELECTRIC COMPANYSCHEDULE PT

(Name of Issuing Utility)

Replacing Schedule PT Sheet 4ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01-01-1207-30-19TRANSMISSION SERVICE  
SCHEDULE PTSheet 1 of 2 Sheets

## AVAILABILITY:

This schedule is available for electric service to any commercial or industrial Customer except those who are conveying electric service received to others whose utilization of same is for residential purposes other than transient or seasonal. Motels, hotels, inns, resorts, etc., and others who provide transient rooms and board service or room service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

## MONTHLY RATE:

## DEMAND CHARGE:

The first 1000-Kw of Billing Demand ..... \$ 11,858.75  
All additional Kw of Billing Demand ..... \$ 5.70, per Kw

## ENERGY CHARGE:

For all Kwh..... \$ 0.024003253, per Kwh

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

## DETERMINATION OF BILLING DEMAND:

The Billing Demand will be determined from the highest fifteen minutes integrated kilowatt demand registered during the month by a suitable demand meter, but no Billing Demand will be less than 65% of the highest such demand established during the year ending with the current month and in no event will the Billing Demand be less than 1000-Kw.

## TRANSFORMER OWNERSHIP:

Service will be supplied at the voltage of the Company's primary system serving the area. Where the Company supplies a transformer for the utilization of service at a voltage lower than primary, the transformer will be charged as stated in Rider XC. If service is taken at transmission voltage available at such location, the demand charge will be reduced by 10%.

## METERING ADJUSTMENT:

The above rate applies for service metered at primary voltage. Where service is metered at secondary voltage, an adjustment for billing will be made by increasing metered kilowatt hours by 3%. If metered at transmission voltage, metered kilowatt hours and demand will be reduced by 1%. Metering equipment other than standard primary metering will be charged as stated in Rider XC.

## MINIMUM MONTHLY BILL:

The minimum bill for any month will be the Demand Charge.

## PAYMENT:

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

Issued July 30 2019  
Month Day Year

Effective July 30 2019 Upon Commission Approval  
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By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations  
Signature Title

## THE STATE CORPORATION COMMISSION OF KANSAS

Section 18.1  
Index No. 2

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE TEB

(Name of Issuing Utility)

Replacing Schedule TEB Sheet 5

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01-01-1207-30-19TOTAL ELECTRIC BUILDING SERVICE  
SCHEDULE TEBSheet 1 of 2 Sheets

## AVAILABILITY:

This schedule is available to any commercial or industrial Customers on the lines of the Company for total electric service except those Customers who are conveying electric service to others whose utilization of same is for residential purposes other than transient or seasonal. Motels, hotels, inns, etc., and others who provide transient room and/or room and board service and/or provide service to dwellings on a transient or seasonal basis are not excluded from the use of this rate. The Company reserves the right to determine the applicability or the availability of this rate to any specific applicant for electric service.

## MONTHLY RATE:

First 150-Kwh used, or less ..... \$ 32.00  
 Next 9,850-Kwh used ..... \$ ~~0.98375~~10735, per Kwh  
 All in addition to 10,000-Kwh used..... \$ ~~0.95935~~07608, per Kwh

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

## PAYMENT:

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

## GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

## CONDITIONS OF SERVICE:

1. The voltage, phase and frequency of energy supplied will be as approved by the Company.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed or submetered, directly or indirectly.
3. Service will be supplied through a single meter unless otherwise authorized by the Company. The point of delivery and location of the meter will be at the building wall unless otherwise specifically designated and approved in advance by the Company for each exception.
4. Living quarters incidental to commercial or industrial operations in the same building will only be served together with these operations through a single meter and billed under this or other applicable commercial industrial rates. Living quarters detached from commercial or industrial buildings will only be served under applicable residential schedules.

Issued July May 30 27 2019 2021  
 Month Day Year

Effective July 30 2019 Upon Commission Approval  
 Month Day Year

By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations  
 Signature Title



## THE STATE CORPORATION COMMISSION OF KANSAS

Section 18.1  
Index No. 3

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE SPL

(Name of Issuing Utility)

Replacing Schedule SPL Sheet 3

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 01-01-1207-30-19

MUNICIPAL STREET LIGHTING SERVICE  
SCHEDULE SPL

Sheet 1 of 2 Sheets

## AVAILABILITY:

This schedule is available to municipalities served by the Company under the provisions of an Electric Franchise having an original term of not less than ten (10) years, for outdoor lighting for streets, alleys, parks and public places under the provisions of the Company's standard MUNICIPAL ELECTRIC SERVICE AGREEMENT, having an original term of not less than two (2) years.

## ANNUAL STREET LIGHTING CHARGE:

The charges below shall apply for street lighting systems (1) owned by the Municipality, or (2) installed, owned, operated and maintained by the Company, in accordance with a Facilities Usage Charge as hereinafter set forth.

## Mercury-Vapor Lamp Sizes: (FROZEN)

Watts

7,000 lumen .....	\$ 440.74	163.21	175
11,000 lumen .....	\$ 464.58	190.85	200
20,000 lumen .....	\$ 234.29	271.69	400
53,000 lumen .....	\$ 381.58	1000	

## High-Pressure Sodium-Vapor Lamp Sizes (Iucalox, etc.):

6,000 lumen .....	\$ 433.00	154.23	70
16,000 lumen .....	\$ 467.53	194.27	150
27,500 lumen .....	\$ 207.95	241.15	250
50,000 lumen .....	\$ 305.76	354.57	400
130,000 lumen .....	\$ 477.89	554.18	1000

## Light Emitting Diode (LED) Fixtures:

LED 1 7,500-9,500 lumen .....	\$ 177.33	150
LED 2 13,000-16,000 lumen .....	\$ 193.64	250
LED 3 19,000-22,000 lumen .....	\$ 222.87	400

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA. The Energy Cost Adjustment for street lighting is computed by multiplying monthly burn hours use by the watts per lamp, listed above, times the Energy Cost Adjustment factor.

## FACILITIES USAGE (INVESTMENT) CHARGE:

When, by agreement with the Municipality, the Company shall install, own, operate and maintain street lights served under this schedule or is required to provide special or excessive electric facilities to serve Municipality-owned street lighting systems served under this schedule, a separate agreement shall be executed by and between the Municipality and the Company setting forth the investment in such street lighting facilities and a Facilities Usage Charge in the amount of 1.5% per month of such investment. The Facilities Usage Charge shall be payable by the Municipality to the Company in the manner prescribed in the aforementioned separate agreement and in addition to the Street Lighting Charge as set forth herein.

## DISCOUNT:

The total charges under this Schedule for Street Lighting and Facilities Usage shall be subject to a fifty percent (50%) discount plus an additional discount which shall be equal to one-half of one percent (0.5%) of the Annual Revenue received by the Company within the Municipality for a period of twelve (12) months ending December 31, from the Customers billed under Rate Schedules for Residential and Commercial service having a Billing Demand (Reserved Capacity) of 40 Kilowatts or less.

## MINIMUM:

The total annual net amount of the Street Lighting Charge, plus the Investment Charge, shall not be less than an amount equal to twelve times the total of charges to the Municipality for street lighting service for the calendar month prior to the date of the contract.

Issued JulyMay 3027 20192021  
Month Day Year

Effective July 30 2019Upon Commission Approval  
Month Day Year

By /s/ Sheri Richard, Director, Rates and Regulatory Affairs Tim Wilson, Vice President, Electric Operations  
Signature Title

## THE STATE CORPORATION COMMISSION OF KANSAS

Section 18.1  
Index No. 3

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE PL

(Name of Issuing Utility)

Replacing Schedule PL Sheet 4

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 06-23-10PRIVATE LIGHTING SERVICE  
SCHEDULE PLSheet 1 of 2 Sheets

## AVAILABILITY:

This schedule is available for outdoor lighting service to any retail Customer.

## MONTHLY RATE:

Charge for installations of Standard Street Lighting Construction (see Conditions of Service, No. 1, below):

	Per Lamp	Avg Monthly kWh
Mercury-Vapor Lamp Sizes (No new installations allowed):		
6,800 lumen.....	\$ <del>42.94</del> 17.53	65
20,000 lumen.....	\$ <del>49.76</del> 26.77	156
54,000 lumen.....	\$ 35.79	373
Sodium-Vapor Lamp Sizes:		
6,000 lumen.....	\$ <del>42.15</del> 16.46	31
16,000 lumen.....	\$ <del>47.42</del> 23.60	58
50,000 lumen.....	\$ <del>26.77</del> 36.26	157
Metal Halide Lamp Sizes:		
12,000 lumen.....	\$ 36.31	71
20,500 lumen.....	\$ <del>26.25</del> 35.56	101
36,000 lumen.....	\$ <del>28.33</del> 38.38	153

Charge of installations of Standard Flood Lighting Construction (see Conditions of Service, No. 2, below):

	Per Lamp	Avg Monthly kWh
Mercury-Vapor Lamp Sizes (No new installations allowed):		
20,000 lumen.....	\$ <del>29.84</del> 40.42	156
54,000 lumen.....	\$ <del>45.87</del> 62.14	373
Sodium-Vapor Lamp Sizes:		
27,500 lumen.....	\$ <del>29.47</del> 39.92	106
50,000 lumen.....	\$ <del>39.52</del> 53.54	157
140,000 lumen.....	\$ <del>55.22</del> 74.81	359
Metal Halide Lamp Sizes:		
12,000 lumen.....	\$ 53.36	71
36,000 lumen.....	\$ <del>39.67</del> 53.74	153
110,000 lumen.....	\$ <del>54.16</del> 73.37	364

Additional Charge for installations requiring additions to, or rearrangement of, existing facilities:

Regular wood pole, per month.....	\$ 1.79
Guy and anchor, per month.....	\$ 1.79
Overhead conductor, three wire, per foot, per month.....	\$ 0.01964
Other (miscellaneous) per month.....	\$ 1.5% of the estimated installed cost thereof

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA. The average energy used monthly in kWh is shown above.

For installations requiring a large expenditure for additions to, or rearrangements of existing facilities, the total additional charge may be computed at 1.5% of the estimated installed cost thereof per month. Such estimated installed cost excludes the estimated installed cost of materials required for standard construction (see Conditions of Service, No. 1, below).

Issued	<u>May</u>	<u>27</u>	<u>2021</u>
	Month	Day	Year
Effective	<u>January</u>	<u>12</u>	<u>2012</u> Upon Commission Approval
	Month	Day	Year
By	<u>Kelly S. Walters</u>	<u>Vice President Tim Wilson, Vice President, Electric Operations</u>	
	Signature of Officer	Title	

## THE STATE CORPORATION COMMISSION OF KANSAS

Section 18.1  
Index No. 3

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE LS

(Name of Issuing Utility)

Replacing Schedule LS Sheet 5

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 06-23-10

SPECIAL LIGHTING SERVICE  
SCHEDULE LS

Sheet 1 of 1 Sheets

## AVAILABILITY:

This schedule is available for electric service to sport field lighting, carnival, circus or holiday decorative lighting or similar temporary or seasonal use.

## MONTHLY RATE:

For the first 1,000 Kwh used ..... \$ 0.130816893, per Kwh  
For all additional Kwh used ..... \$ 0.096012398, per Kwh

## MINIMUM:

The net monthly minimum charge for any month during which electrical energy is used will be \$39.60

## ENERGY COST ADJUSTMENT:

The above charges will be adjusted in an amount provided by the terms and provisions of the Energy Cost Adjustment, Rider ECA.

## PAYMENT:

All bills are due and payable upon receipt. A bill is deemed delinquent if not paid by the date stated on the bill. Bills are delinquent after the fifteenth (15th) day after the date of billing. A late payment charge of two percent (2%) will be assessed on the delinquent amount owed for current utility service.

## GROSS RECEIPTS, OCCUPATION OR FRANCHISE TAXES:

There will be added to the Customer's bill, as a separate item, an amount equal to the proportionate part of any license, occupation, franchise, or other similar fee or tax now or hereafter imposed upon the Company by any municipality or any other governmental authority, whether imposed by ordinance, franchise, or otherwise, in which the fee or tax is based upon a percentage of gross receipts, net receipts, or revenues from the sale of electric service rendered by the Company to the Customer. Bills will be increased the proportionate amount only in service areas where such tax is applicable.

## CONDITIONS OF SERVICE:

1. Service will normally be delivered and metered hereunder at the secondary voltage available at the service location. Where physical circumstances would normally make it necessary to meter the service at primary voltage, the Company may at its option install a time clock in place of primary metering facilities to measure the hours-use of the service and compute the kilowatt-hours' consumption of the sport field by using the Customer's connected load. The connected load used for the calculation will be determined at the time of installation and at such subsequent times as the Company may deem necessary by actual load check of the Customer's facilities.
2. Service will be furnished for the sole use of the Customer and will not be resold, redistributed, or submetered, directly or indirectly.
3. In addition to the above charge, a Customer of temporary nature such as a carnival, circus, etc., will be required to pay the net cost of erection and removal of any special facilities necessary to provide service. Such net cost will include the Company's total expenditure for labor, material, supervision and all other costs necessary to erect and remove facilities for service, less proper credit for actual salvage.
4. Voltage, phase, and frequency of service supplied will be as approved by the Company.
5. Bills for service will be rendered monthly. Where service is for temporary use, the bill for the current month's service will be rendered immediately on discontinuance of service.
6. The Company Rules and Regulations, K.C.C. No. 4, Index 6, are a part of this schedule.

Issued May 27 2021  
Month Day Year

Effective January 12 2012 Upon Commission Approval  
Month Day Year

By Kelly S. Walters Vice President Tim Wilson, Vice President, Electric Operations  
Signature of Officer Title

## THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE ECA

(Name of Issuing Utility)

Replacing Schedule \_\_\_\_\_ Sheet 9

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 07-01-1004-04-06ENERGY COST ADJUSTMENT  
RIDER ECASheet 1 of 3 Sheets

## ENERGY COST ADJUSTMENT CLAUSE

**Rate Schedule Covered:** This Energy Adjustment Clause applies to all rate schedules.**Computation Formula:** The monthly ECA charges, to which this adjustment is applicable, shall be increased or decreased by .001 cents per kilowatt-hour (kWh) for each .001 cents (or major fraction thereof) increase or decrease in the aggregate cost of energy per kWh computed by the following formula:

$$\frac{(F + P + NI + E - W)}{(.01) \times S} + ACA - D = \text{ECA in cents/kWh}$$

Unless otherwise noted, all data is specific to Empire's Kansas retail customers<sup>7</sup>, where:

- F = Estimated dollar cost of nuclear fuel used<sup>1</sup> and fossil fuel burned<sup>2</sup> during the current month<sup>3</sup>.
- P = Estimated total dollar cost of purchased power<sup>4</sup> during the current month<sup>3</sup>.
- NI = Estimated net dollar cost<sup>6</sup> (positive or negative) of interchange received for Kansas Customers. Off system sales shall include revenue equal to the costs of each sale (but not profit or "margin").
- E = Estimated dollar cost of emission allowances, net of all related revenue (gains) concurrent with the monthly emission of sulfur dioxide<sup>3</sup>. Estimated cost of Air Quality Control System ("AQCS") consumables, such as ammonia, limestone and charcoal consumed at company's generating units.

W = Market revenue net of any market charges and the cost of producing the wind energy.Market revenue = revenue received from generation sold into the SPP IM from Company owned Wind Projects (Neosho Ridge, North Fork Ridge and Kings Point) + Paygo + distributions from Tax Equity + renewable energy credits + production tax credits

S = Estimated kWh delivered to Kansas customers during the current month.

D<sup>8</sup> = Credit of off System Sales Profits, excluding market revenue. Off system revenue gross profit for the prior 12-month period ending October 31 shall be included in the monthly ECA calculation as follows:

$$D = \frac{OAV}{S_1}$$

OAV = Kansas share of the prior 12-month period ending October 31's off-system sales profits (margin)

S<sub>1</sub> = Actual Kansas retail Sales for the prior 12-month period ending October 31.

Kansas share =  $\frac{S_1 \times (\text{prior 12-month period ending October 31's off-system sales profits (margin)})}{\text{EDE total system (all requirements) sales in kWh during the prior 12-month period ending October 31.}}$

ACA<sup>9</sup> = Annual settlement factor, which is calculated as follows:

Issued May 27 2021  
Month Day Year

Effective July 12 2010 Upon Commission Approval  
Month Day Year

By Kelly S. Walters Vice President Tim Wilson, Vice President, Electric Operations  
Signature of Officer Title

## THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4THE EMPIRE DISTRICT ELECTRIC COMPANYSCHEDULE AVTS

(Name of Issuing Utility)

Replacing Schedule AVTS Sheet 11ALL TERRITORY

(Territory to which schedule is applicable)

which was filed 03/01/2001/20/21AD VALOREM TAX SURCHARGE RIDER  
RIDER AVTSSheet 1 of 1 Sheets

## AD VALOREM TAX SURCHARGE RIDER

APPLICABILITY

This rider is applicable to every bill for service provided under each of the Company's rate schedules.

RATE

The Ad Valorem Tax Surcharge shall be applied to the energy charge on a customer's regular monthly bill. The surcharge shall be computed as follows:

The sum of: The total Ad Valorem taxes levied for the year

Minus: The Ad Valorem taxes included in the Company's current rates as approved by the Commission in Docket No. 19-EPDE-223-RTS

Property tax related to transmission assets as approved by the Commission in Docket No. 20-EPDE-526-TAR

Property tax related to disallowed plant as approved by the Commission in Docket No. 19-EPDE-223-RTS

Property tax related to common property as approved by the Commission in Docket No. 19-EPDE-223-RTS

Plus: Payment-in-lieu of taxes related to the Neosho Ridge Wind Project as approved by the Commission in Docket No. 21-EPDE- -RTS

Minus: Any amount under-collected by prior Ad Valorem Tax Surcharges, or

Any amount over-collected by prior Ad Valorem Tax Surcharges

Divided by: The total estimated kWh sales for the recovery period

2021 Ad Valorem Tax Surcharge .....\$0.00175 per kWh

DEFINITIONS AND CONDITIONS

1. The Ad Valorem Tax Surcharge is intended to recover changes in the real estate and personal property taxes pursuant to K.S.A. 66-117(f).
2. The Ad Valorem Tax Surcharge shall become a part of the total bill for electric service and need not be itemized separately on the customer's bill.
3. All provisions of this rider are subject to changes made by order of the Commission

Issued JanuaryMay 2027 2021

Month Day Year

Effective March 12021 Upon Commission Approval

Month Day Year

By /s/ Sheri Richard Director of Rates & Regulatory Affairs Tim Wilson, Vice President, Electric Operations

Signature

Title

## THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE

ARR

(Name of Issuing Utility)

Replacing Schedule

Sheet

17

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed

ASBURY RETIREMENT RIDER  
RIDER ARR

Sheet 1 of 1 Sheets

Applicability

This Asbury Retirement Rider (ARR) is applicable to all electric service retail customers provided under any retail rate schedule, whether metered or unmetered (except where not permitted under a separately negotiated contract with a customer).

Purpose

The ARR is designed to provide customers with a credit related to the retirement of the Asbury coal plant ("Asbury") over a three year period starting June 1, 2022.

Calculation of ARR (Credit)

The credit associated with the ARR was approved in Docket No. 21-EPDE- -RTS. At the conclusion of the three year period following the initial date of implementation, the Company shall true-up the ARR. The true-up will be the difference in revenues between the approved credit amount and the actual credit amount provided to customers during the three year period ending May 31, 2025. The one-time final credit/surcharge amount resulting from the true-up shall be included in the January 1 interim ACA factor of the Company's Energy Cost Adjustment Rider and the ARR will be terminated.

ARR Monthly Bill Credit

<u>Rate</u> <u>Class</u>	<u>Monthly</u> <u>Credit</u>	<u>Rate</u> <u>Class</u>	<u>Monthly</u> <u>Credit</u>
RG	\$4.23	TEB	\$78.63
RGW	\$4.91	PT	\$0.00239/kWh
RH	\$5.76	SPL	\$115.94
CB	\$7.39	PL	\$1.37
SH	\$9.75	LS	\$0.00686/kWh
GP	\$129.68	-	-

Issued May 27 2021

Month Day Year

Effective Upon Commission Approval

Month Day Year

By Tim Wilson, Vice President, Electric Operations

Signature Title