



June 21, 2024

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

Re: Liberty Utilities - The Empire District Electric Company Transmission Delivery Charge,
2024 Annual True Up

Dear Ms. Retz:

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

This letter transmits the required true-up, including any previously unrecovered/over-received transmission expenses charged to Liberty. The Company has calculated the 2024 surcharge to be charged to Liberty’s customers, as specified under the Rider TDC and under the Order approving the Stipulation and Agreement in Docket No. 19-EPDE-223-RTS.

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

Sincerely,

Cindy Wilson

Cindy Wilson
Director, Rates and Regulatory Affairs

Enclosures

cc: James G. Flaherty

THE STATE CORPORATION COMMISSION OF KANSAS

Index No. 4

THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TDC

ALL TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule _____ Sheet 15

which was filed _____

TRANSMISSION DELIVERY CHARGE
RIDER TDC

Sheet 1 of 6 Sheets

TRANSMISSION DELIVERY CHARGE

APPLICABILITY

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

BASIS OF CHARGE

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

SPP

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

MISO

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
- Schedule 10 – DERC Annual Charges Recovery
- Schedule 11 – Wholesale Distribution Service
- Schedule 26 – Network Upgrade Charge From Transmission Expansion Plan
- Schedule 33 – Blackstart Service
- Schedule 45 – Cost Recovery of NERC Recommendation or Essential Action

Other

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

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TDC

ALL TERRITORY
(Territory to which schedule is applicable)

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TRANSMISSION DELIVERY CHARGE
RIDER TDC

Sheet 2 of 6 Sheets

The costs to be recovered under Schedule 9 (Network Integration Transmission Service) shall exclude the revenue requirement for all Company-owned transmission facilities classified by SPP as Base Plan Upgrades. Company shall provide periodic reports to the Commission of its collections, including a calculation of the total collected under this rate schedule.

Method of Billing

The ATRR shall be collected by applying a TDC Unit Charge, developed for each rate schedule permitting such cost recovery, to each applicable customer’s bill. The TDC Unit Charge shall be implemented using one or more of the following billing methods:

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

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

Transmission Delivery Charge Calculation:

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

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

Transmission Delivery Charge Calculation (continued): Where:

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

Issued July 30 2019
Month Day Year

Effective August 1 2019
Month Day Year

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TDC

ALL TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule _____ Sheet 15
which was filed _____

TRANSMISSION DELIVERY CHARGE
RIDER TDC
Sheet 3 of 6 Sheets

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

Transmission Delivery Charge Calculation (continued):

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

Issued July 30 2019
Month Day Year
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Month Day Year
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Signature of Officer Title

THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE TDC

(Name of Issuing Utility)

Replacing Schedule _____ Sheet 15

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed _____

TRANSMISSION DELIVERY CHARGE
RIDER TDC

Sheet 4 of 6 Sheets

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

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

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

SPP =

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

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

MISO =

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

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
- Schedule 10 - FERC Annual Charges Recovery
- Schedule 11 – Wholesale Distribution Service
- Schedule 26 – Network Upgrade Charge From Transmission Expansion Plan
- Schedule 45 – Cost Recovery of NERC Recommendation or Essential Action
- Other transmission charges from SPP that are specifically identifiable as assignable to Empire's Native System Load

Issued July 30 2019

Month Day Year

Effective August 1 2019

Month Day Year

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

Signature of Officer

Title

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ALL TERRITORY
(Territory to which schedule is applicable)

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TRANSMISSION DELIVERY CHARGE
RIDER TDC

Sheet 5 of 6 Sheets

OTHER = Amount allocated to Kansas Retail sales for non-SPP and non-MISO transmission charges that are identifiable as costs incurred for the purpose of serving Empire's Native System Load:

Calculation of TDC Rates:

The Company shall calculate a separate TDC Rate for each applicable Kansas Retail Customer Class as described below:

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

or

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

Where:

$TDC_{KW-Rate(Class)}$ = The TDC Rate applicable to General Power Service and Transmission Power Service and any other rate classes with a billing demand component.

$TDC_{KWh-Rate(Class)}$ = The TDC Rate applicable to all Residential Services, Commercial Service, Small Heating Service, Total Electric Building Service, Lighting rate classes, and any remaining rate classes with only a KWh consumption component.

And:

TDC_{Filing} = Described in Sheet 3 under Transmission Delivery Charge Calculation

DA_{Class} = The demand allocator for the applicable Kansas Retail customer class. This demand allocator shall be based on the 12-CP allocator utilized by the Company for its Class Cost of Service Study in its most recent Kansas retail rate case.

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

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

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

Method of Billing

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

Issued July 30 2019
Month Day Year

Effective August 1 2019
Month Day Year

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

THE STATE CORPORATION COMMISSION OF KANSAS

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THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TDC

ALL TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule TDC _____ Sheet 15

which was filed June 20, 2023

TRANSMISSION DELIVERY CHARGE RIDER TDC Sheet <u>6</u> of <u>6</u> Sheets
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TDC Rates Effective

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

<u>Rate Schedule</u>	<u>\$ per KWh</u>	<u>\$ per KW</u>
Residential Service - RG	0.02598	
Residential Service - RGW	0.02609	
Residential Service - RH	0.02542	
Commercial Service - CB	0.02094	
Small Heating - SH	0.02383	
Total Electric Building - TEB	0.02016	
Lighting Service - SPL	0.00478	
Lighting Service - PL	0.00386	
Lighting Service - LS	0.00134	
General Power Service - GP		4.73430
Transmission Service - PT		6.46512

Definitions and Conditions

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

Issued June 21 2024
Month Day Year

Effective August 1 2024
Month Day Year

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

THE STATE CORPORATION COMMISSION OF KANSAS

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RIDER TDC

Sheet 1 of 6 Sheets

TRANSMISSION DELIVERY CHARGE

APPLICABILITY

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

BASIS OF CHARGE

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

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- Schedule 1A – Tariff Administration
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- Schedule 1 – Scheduling, System Control and Dispatch Service
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- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
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Other

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

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Method of Billing

The ATRR shall be collected by applying a TDC Unit Charge, developed for each rate schedule permitting such cost recovery, to each applicable customer's bill. The TDC Unit Charge shall be implemented using one or more of the following billing methods:

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

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

Transmission Delivery Charge Calculation:

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

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

Transmission Delivery Charge Calculation (continued): Where:

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

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**TRANSMISSION DELIVERY CHARGE
RIDER TDC**

Sheet 3 of 6 Sheets

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

Transmission Delivery Charge Calculation (continued):

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

Issued July 30 2019
Month Day Year

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

THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

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**TRANSMISSION DELIVERY CHARGE
RIDER TDC**

Sheet 4 of 6 Sheets

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

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

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

SPP =

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

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

MISO =

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

- Schedule 1 – Scheduling, System Control and Dispatch Service
- Schedule 2 – Reactive Supply and Voltage Control
- Schedule 7 – Long-Term Firm and Short-Term Firm Point-To-Point
- Schedule 10 - FERC Annual Charges Recovery
- Schedule 11 – Wholesale Distribution Service
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- Schedule 45 – Cost Recovery of NERC Recommendation or Essential Action
- Other transmission charges from SPP that are specifically identifiable as assignable to Empire’s Native System Load

Issued July 30 2019
Month Day Year
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Month Day Year
By /s/ Sheri Richard, Director, Rates and Regulatory Affairs
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THE EMPIRE DISTRICT ELECTRIC COMPANY
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ALL TERRITORY
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TRANSMISSION DELIVERY CHARGE
RIDER TDC

Sheet 5 of 6 Sheets

OTHER = Amount allocated to Kansas Retail sales for non-SPP and non-MISO transmission charges that are identifiable as costs incurred for the purpose of serving Empire's Native System Load:

Calculation of TDC Rates:

The Company shall calculate a separate TDC Rate for each applicable Kansas Retail Customer Class as described below:

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

or

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

Where:

$TDC_{KW-Rate(Class)}$ = The TDC Rate applicable to General Power Service and Transmission Power Service and any other rate classes with a billing demand component.

$TDC_{KWh-Rate(Class)}$ = The TDC Rate applicable to all Residential Services, Commercial Service, Small Heating Service, Total Electric Building Service, Lighting rate classes, and any remaining rate classes with only a KWh consumption component.

And:

TDC_{Filing} = Described in Sheet 3 under Transmission Delivery Charge Calculation

DA_{Class} = The demand allocator for the applicable Kansas Retail customer class. This demand allocator shall be based on the 12-CP allocator utilized by the Company for its Class Cost of Service Study in its most recent Kansas retail rate case.

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

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

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

Method of Billing

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

Issued July 30 2019
Month Day Year

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

THE STATE CORPORATION COMMISSION OF KANSAS

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(Name of Issuing Utility)

SCHEDULE TDC

ALL TERRITORY

(Territory to which schedule is applicable)

Replacing Schedule TDC _____ Sheet 15

which was filed June 20, 2023 ~~August 1, 2022~~

**TRANSMISSION DELIVERY CHARGE
RIDER TDC**

Sheet 6 of 6 Sheets

TDC Rates Effective

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

<u>Rate Schedule</u>	<u>\$ per KWh</u>	<u>\$ per KW</u>
Residential Service - RG	0.02 598079	
Residential Service - RGW	0.02 609088	
Residential Service - RH	0.02 542034	
Commercial Service - CB	0.0 20941676	
Small Heating - SH	0.0 23831906	
Total Electric Building - TEB	0.0 20161613	
Lighting Service - SPL	0.00 478383	
Lighting Service - PL	0.00 386309	
Lighting Service - LS	0.00 134107	
General Power Service - GP		4.734303 .78801
Transmission Service - PT		6.465125 .17286

Definitions and Conditions

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

Issued June 21~~0~~ 2024~~3~~

Month Day Year

Effective August 1 2024~~3~~

Month Day Year

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

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 24-EPDE-XXX-TAR
Attachment 1
WP - TDC Summary & True Up

Year Ended December 31, 2023

Line No.	Description	Reference	Balance
1	Balance per Order to be Recovered - Aug 2023 to Jul 2024	Order 23-EPDE-995-TAR	\$ 3,819,722
2	Less Actual TDC Revenue Collected - Aug 2023 to May 2024	Monthly Electric Revenue by Rate Reports	(3,045,755)
3	Less Projected TDC Revenue June & July 2024	WN Billing Determinants	(616,627)
4	True-Up of TDC Revenues Projected for June & July 2023	WN Billing Determinants	(15,375)
5	(Over) \ Under Collected for 2023-2024		\$ 141,965
6	Annual Total TDC Revenue Requirement:	WP-3 TDC Revenue Requirement	\$ 4,631,978
7	True-Up of Prior TDC Rider recoveries	Line 5	141,965
8	Balance to be recovered through the TDC Rider	Line 6 + Line 7	\$ 4,773,943

Source: Refer to reference column.

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

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 24-EPDE-XXX-TAR
Attachment 2
WP - TDC Rate Design

Year Ended December 31, 2023

Line No.	Rate Schedule	Allocation	Billing Determinants	\$ per KWh	\$ per KW	Proposed TDC Revenue
(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Residential Service -RG	33.53%	61,599,520	\$ 0.02598		\$ 1,600,561
2	Residential Service -RGW	5.74%	10,499,069	0.02609		273,951
3	Residential Service -RH	18.14%	34,061,661	0.02542		865,833
4	Commercial Service - CB	8.07%	18,403,836	0.02094		385,419
5	Small Heating - SH	1.38%	2,771,425	0.02383		66,031
6	Total Electric Building -TEB	3.98%	9,426,912	0.02016		190,060
7	Lighting Service - SPL	0.16%	1,554,951	0.00478		7,436
8	Lighting Service - PL	0.12%	1,462,318	0.00386		5,641
9	Lighting Service - LS	0.0043%	154,007	0.00134		206
10	General Power Service - GP	13.74%	138,581		\$ 4.73430	656,085
11	Transmission Service - PT	15.14%	111,788		\$ 6.46512	722,721
12	Amount to be Recovered	100.00%	140,184,068			\$ 4,773,943

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

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

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 24-EPDE-XXX-TAR
Attachment 2
WP - Rider TDC Revenue Requirement

Year Ended December 31, 2023

Line No.	Description (a)	Reference (b)	Kansas Ending Balance (c)	Pro Forma Adjustments (d)	Kansas Adjusted Ending Balance (e) = (c) + (d)
1	Rate Base	TDC Rate Base	\$ 22,161,483	\$ -	\$ 22,161,483
2	Revenues	TDC Operating Income	151,022	-	151,022
3	Expenses	TDC Operating Income	2,697,295	-	2,697,295
4	Net Operating (Loss) Before Taxes	Line 2 - Line 3	(2,546,272)	-	(2,546,272)
5	Included Income tax	TFR Calculation	374,684	-	374,684
6	Net Operating Income (Loss) After Taxes	Line 4 - Line 5	(2,920,956)	-	(2,920,956)
7	Current Rate of Return	Line 6 / Line 1	-13.18%		-13.18%
8	Rate of Return Requested	TDC Rate of Return	8.59%		8.59%
9	Required Net Operating Income	Line 8 x Line 1	1,904,358	-	1,904,358
10	Gross Revenue Requirement	Line 9 - Line 6	4,825,314	-	4,825,314
11	Revenue Requirement Collected by SPP under SPP OATT for Regional Upgrades	TDC Operating Income	193,336	-	193,336
12	Annual Total TDC Revenue Requirement:	Line 10 - Line 11	\$ 4,631,978	\$ -	\$ 4,631,978

Source: Refer to column (b).

Purpose: To calculate the annual total TDC revenue requirement.

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 24-EPDE-XXX-TAR
Attachment 2
WP - TDC Rate Base

Year Ended December 31, 2023

Line No.	Description	Reference	Kansas Ending Balance	Pro Forma Adjustments	Kansas Adjusted Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) + (d)
1	Electric Plant in Service	TFR Calculation	\$ 30,592,478	\$ -	\$ 30,592,478
2	Less: Accumulated Depreciation	TFR Calculation	<u>(5,097,457)</u>	<u>-</u>	<u>(5,097,457)</u>
3	Net Plant in Service	Line 1 + Line 2	25,495,021	-	25,495,021
4	Accumulated Deferred Income Taxes	TFR Calculation	(2,820,844)	-	(2,820,844)
5	Regulatory Assets and Liabilities	TFR Calculation	(540,322)	-	(540,322)
6	Prepaid Expenses	TFR Calculation	104,390	-	104,390
7	Material & Supplies	TFR Calculation	383,141	-	383,141
8	Allowance for Cash Working Capital	TFR Calculation	<u>32,922</u>	<u>-</u>	<u>32,922</u>
9	Total Rate Base	Sum Line 3 through Line 8	<u>22,654,307</u>	<u>-</u>	<u>22,654,307</u>
10	Inclusion Ratio	TFR Calculation	97.82%	97.82%	97.82%
11	Included Rate Base	Line 9 x Line 10	<u>\$ 22,161,483</u>	<u>\$ -</u>	<u>\$ 22,161,483</u>

Source: Refer to column (b).

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

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 24-EPDE-XXX-TAR
Attachment 2
WP - TDC Rate of Return

Year Ended December 31, 2023

Line No.	Description (a)	Reference (b)	Percentage (c)	Cost Rate (d)	Rate of Return (e) = (c) x (d)
1	Long Term Debt	TFR Calculation	41.74%	6.63%	2.77%
2	Common Equity	TFR Calculation	58.26%	10.00%	5.83%
3	Total		100.00%		8.59%

Source: Refer to column (b).

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

Year Ended December 31, 2023							
Line No.	Description	Reference	Kansas Ending Balance	Pro Forma Adjustments	Kansas Adjusted Ending Balance	Inclusion Ratio	Included Kansas Ending Balance
	(a)	(b)	(c)	(d)	(e) = (c) + (d)		
1	Revenue Credits	TDC Rev Credits & Other	\$ 105,220	\$ -	\$ 105,220	100.00%	\$ 105,220
2	Refunds and Surcharges	TDC Rev Credits & Other	45,802	-	45,802	100.00%	45,802
3	<u>Total Revenues/Refunds/Surcharges:</u>		<u>151,022</u>	<u>-</u>	<u>151,022</u>		<u>151,022</u>
4	Electric Utility Operating Expenses:						
5	Transmission Expense Collected Through TFR	Transmission Expense Details	251,820	-	251,820	97.82%	246,342
6	565 FERC Account Transmission Expense	Transmission Expense Details	1,278,208	-	1,278,208	100.00%	1,278,208
7	Transmission Expenses Associated with Schedule 1 Rate	Transmission Expense Details	24,803	-	24,803	100.00%	24,803
8	Other Expenses	Other Expenses	14,943	-	14,943	100.00%	14,943
9	Administrative & General Expenses	Other Expenses	187,831	-	187,831	97.82%	183,745
10	Depreciation & Amortization Expense	Other Expenses	715,584	-	715,584	97.82%	700,017
11	Taxes Other than Income Taxes	Other Expenses	254,781	-	254,781	97.82%	249,238
12	<u>Total Electric Utility Operating Expenses:</u>		<u>2,727,968</u>	<u>-</u>	<u>2,727,968</u>		<u>2,697,295</u>
13	<u>Total Rev. Rqmt. Collected by SPP under SPP OATT for Regional Upgrades:</u>	TFR Calculation	<u>\$ 193,336</u>	<u>\$ -</u>	<u>\$ 193,336</u>	100.00%	<u>\$ 193,336</u>

Source: Refer to column (b).

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

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 24-EPDE-XXX-TAR
Attachment 2
WP - TDC Revenue Credits and Other

Year Ended December 31, 2023								
Line No.	GL Account	Description	Reference	Total Company Ending Balance	Transmission / Distribution Revenue Allocator Factor	Amount Allocated to TFR/TDC	Kansas Retail Allocator	Kansas Retail Adjusted Balance
	(a)	(b)	(c)	(d)	(e)	(f) = (d) x (e)	(g)	(h) = (f) x (g)
1	454010	Rent from Elec Property-Ark	4ST12-23 WP Revenue	\$ 30,897	32.73%	\$ 10,113	4.34%	\$ 439
2	454020	Rent from Elec Property-Ks	4ST12-23 WP Revenue	37,896	32.73%	12,404	4.34%	538
3	454030	Rent from Elec Property-Mo	4ST12-23 WP Revenue	1,163,654	32.73%	380,885	4.34%	16,518
4	454040	Rent from Elec Property-Okla	4ST12-23 WP Revenue	26,170	32.73%	8,566	4.34%	371
5	456091	PlumPt Transmission Credits-AR*	4ST12-23 WP Revenue	868	100.00%	868	4.34%	38
6	456092	PlumPt Transmission Credits-KS*	4ST12-23 WP Revenue	1,831	100.00%	1,831	4.34%	79
7	456093	PlumPt Transmission Credits-MO*	4ST12-23 WP Revenue	33,612	100.00%	33,612	4.34%	1,458
8	456094	PlumPt Transmission Credits-OK*	4ST12-23 WP Revenue	1,008	100.00%	1,008	4.34%	44
9	457137	Ot El RvOffSys LTFSTF PTP Trns	4ST12-23 WP Revenue	1,196,683	100.00%	1,196,683	4.34%	51,896
10	457138	Ot El RvOffSys NnFrm PTP Trns	4ST12-23 WP Revenue	289,157	100.00%	289,157	4.34%	12,540
11	457160	Sch 1 PTP	4ST12-23 WP Revenue	491,156	100.00%	491,156	4.34%	21,300
12	Various	Refunds and Surcharges	TFR Calculation	1,056,152	100.00%	1,056,152	4.34%	45,802
13		Total	Sum Lines 1 thru 12	\$ 4,329,085		\$ 3,482,435		\$ 151,022

Footnote:

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

Source: Refer to column (c).

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

Year Ended December 31, 2023

Line No.	FERC	GL Account	Description	Total Company				Kansas						
				Reference	Ending Balance	Excluded From Schedule 11 TFR Formula	Schedule 11 Expenses Recovered Through FERC TFR Formula	Kansas Retail Allocator	Kansas Allocation	Reclass	Reclassified Balance	Additional Schedule Expenses to Be Recovered	Pro Forma Ending Balance	
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)	(l)	(m) = (k) + (l)		
TRANSMISSION EXPENSES														
1	560	560011	Conv & Seminar-Transm Op	TB 12-23 *	\$ 70,414	\$ -	\$ 70,414	4.32%	(1)	\$ 3,043	\$ -	\$ 3,043	\$ -	\$ 3,043
2	560	560025	Safety Expenses-Line Eng		2,741	-	2,741	4.32%	(1)	118	-	118	-	118
3	560	560046	Computer Software-Engineer		125,445	-	125,445	4.32%	(1)	5,422	-	5,422	-	5,422
4	560	560449	Transm Operation Super & Engr		-	-	-	4.32%	(1)	-	-	-	-	-
5	560	560628	T & D Eng-Oper Supervision		35,805	-	35,805	4.32%	(1)	1,548	-	1,548	-	1,548
6	560	560629	Transmission System Planning		490,687	-	490,687	4.32%	(1)	21,209	-	21,209	-	21,209
7	561	561012	Load Dispatching Training		2,321	-	2,321	4.32%	(1)	100	-	100	-	100
8	561	561404	Transm System Operations		570,975	(570,975)	-	4.32%	(1)	-	-	-	24,679	24,679
9	561	561450	Transm Oper-Load Dispatching		2,864	(2,864)	-	4.32%	(1)	-	-	-	124	124
10	561	561505	Power Line Carrier Expenses		14,030	-	14,030	4.32%	(1)	606	-	606	-	606
11	562	562010	Transm Substation Operations		138,517	-	138,517	4.32%	(1)	5,987	-	5,987	-	5,987
12	562	562111	Exp of Substation & Switchyard		1,685	-	1,685	4.32%	(1)	73	-	73	-	73
13	562	562121	Substation Expenses		-	-	-	4.32%	(1)	-	-	-	-	-
14	562	562134	Mtce Of Substation Switchyard		623,539	-	623,539	4.32%	(1)	26,951	-	26,951	-	26,951
15	562	562466	Relay Install - Power Plants		-	-	-	4.32%	(1)	-	-	-	-	-
16	563	563011	Overhead Trans Line Oper-161Kv		9,916	-	9,916	4.32%	(1)	429	-	429	-	429
17	563	563012	Overhead Trans Line Oper-69 Kv		39,236	-	39,236	4.32%	(1)	1,696	-	1,696	-	1,696
18	563	563014	Overhead Trans Ln Oper-34.5 Kv		542	-	542	4.32%	(1)	23	-	23	-	23
19	563	563015	Overhead Trans Line Oper-Other		-	-	-	4.32%	(1)	-	-	-	-	-
20	565	565414	SPP Fixed Chg - Native Load		21,882,054	(21,882,054)	-	4.56%	(2)	-	-	-	998,619	998,619
21	565	565415	SPP Var Chg - Native Load		489,901	(489,901)	-	4.32%	(1)	-	-	-	21,175	21,175
22	565	565416	Non SPP Fixed Chg -Native Load		5,978,753	(5,978,753)	-	4.32%	(1)	-	-	-	258,415	258,415
23	565	565420	OK SPPTC Adjustment		49,001	-	49,001	0.00%	(3)	-	-	-	-	-
24	566	566450	RTO/ISO Development		41,621	-	41,621	4.32%	(1)	1,799	-	1,799	-	1,799
25	566	566458	Misc Transmission Expenses		-	-	-	4.32%	(1)	-	-	-	-	-
26	566	566459	NERC Compliance/CIPS (706)		-	-	-	4.32%	(1)	-	-	-	-	-
27	566	566462	NERC Compliance/EOP (693)		-	-	-	4.32%	(1)	-	-	-	-	-
28	567	567007	Rents - Transmission		225	-	225	4.32%	(1)	10	-	10	-	10
29	568	568631	T & D Eng-Maint Supervision		139,019	-	139,019	4.32%	(1)	6,009	-	6,009	-	6,009
30	569	569037	Trans Substa Structure Maint		-	-	-	4.32%	(1)	-	-	-	-	-
31	569	569203	General Maint-System Ops		11,934	-	11,934	4.32%	(1)	516	-	516	-	516
32	570	570040	Trans Substa Equip Maintenance		617,866	-	617,866	4.32%	(1)	26,706	-	26,706	-	26,706
33	570	570043	Trans Sub Breaker Routine Mtce		19,136	-	19,136	4.32%	(1)	827	-	827	-	827
34	570	570044	TransSub Trnsfmr Routine Mtce		7,171	-	7,171	4.32%	(1)	310	-	310	-	310
35	570	570060	Trans Substation Inspections		86,601	-	86,601	4.32%	(1)	3,743	-	3,743	-	3,743
36	570	570177	Substation Maintenance - Plant		110	-	110	4.32%	(1)	5	-	5	-	5
37	570	570472	Transmission-Relays & Misc Eq		629,774	-	629,774	4.32%	(1)	27,220	-	27,220	-	27,220
38	570	570475	Generation - Relays & Misc Eq		78,434	-	78,434	4.32%	(1)	3,390	-	3,390	-	3,390
39	570	570511	Protection Relaying Channel Eq		3,780	-	3,780	4.32%	(1)	163	-	163	-	163
40	570	570517	Scada		341,482	-	341,482	4.32%	(1)	14,760	-	14,760	-	14,760
41	571	571001	OH Trans Tree Trimming Superv		48,310	-	48,310	4.32%	(1)	2,088	-	2,088	-	2,088
42	571	571041	Oh Trans Line Maint-161Kv		3,342	-	3,342	4.32%	(1)	144	-	144	-	144
43	571	571042	Overhead Trans Line Maint-69Kv		36,319	-	36,319	4.32%	(1)	1,570	-	1,570	-	1,570
44	571	571043	Oh Trans Line Maint-345 Kv		-	-	-	4.32%	(1)	-	-	-	-	-
45	571	571044	Oh Trans Line Maint-34.5Kv		20,657	-	20,657	4.32%	(1)	893	-	893	-	893
46	571	571045	Oh Trans Line Maint-Other		2,258	-	2,258	4.32%	(1)	98	-	98	-	98
47	571	571046	Oh Trans Line Tree Trim-345 Kv		-	-	-	4.32%	(1)	-	-	-	-	-
48	571	571047	Oh Trans Line Tree Trim-161Kv		22,488	-	22,488	4.32%	(1)	972	-	972	-	972
49	571	571048	Oh Trans Line Tree Trim-69 Kv		429,198	-	429,198	4.32%	(1)	18,551	-	18,551	-	18,551
50	571	571050	Oh Trans Ln Tree Trim-34.5 Kv		-	-	-	4.32%	(1)	-	-	-	-	-
51	571	571051	Oh Trans Line Tree Trim-Other		-	-	-	4.32%	(1)	-	-	-	-	-
51	571	571062	Trans OH rellab - labor&other		32,132	-	32,132	4.32%	(1)	1,389	-	1,389	-	1,389
52	571	571146	Chemical Tree Trim 345Kv		-	-	-	4.32%	(1)	-	-	-	-	-
53	571	571147	Chemical Tree Trim 161Kv		(7,607)	-	(7,607)	4.32%	(1)	(329)	-	(329)	-	(329)
54	571	571148	Chemical Tree Trim 69Kv	TB 12-23 *	170,682	-	170,682	4.32%	(1)	7,377	-	7,377	-	7,377
55	571	571150	Chemical Tree Trim 34.5Kv		-	-	-	4.32%	(1)	-	-	-	-	-
56	571	571179	Mtce Of Oh Trans Ln Eq		-	-	-	4.32%	(1)	-	-	-	-	-

Year Ended December 31, 2023

Line No.	FERC	GL Account	Description	Total Company				Kansas						
				Reference	Ending Balance	Excluded From Schedule 11 TFR Formula	Schedule 11 Expenses Recovered Through FERC TFR Formula	Kansas Retail Allocator	Kansas Allocation	Reclass	Reclassified Balance	Additional Schedule Expenses to Be Recovered	Pro Forma Ending Balance	
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)	(l)	(m) = (k) + (l)		
56	571	571247	Side Trimming 161Kv		2,809	-	2,809	4.32%	(1)	121	121	-	121	
57	571	571248	Side Trimming 69Kv		371,978	-	371,978	4.32%	(1)	16,078	16,078	-	16,078	
58	571	571250	Side Trimming 34.5Kv		-	-	-	4.32%	(1)	-	-	-	-	
59	571	571347	Transm Tree Trimming 161Kv		3,121	-	3,121	4.32%	(1)	135	135	-	135	
60	571	571348	Trans Tree Trimming 69Kv		-	-	-	4.32%	(1)	-	-	-	-	
61	571	571446	Hydro-Ax Tree Trim 345Kv		-	-	-	4.32%	(1)	-	-	-	-	
62	571	571447	Hydro-Ax Tree Trim 161Kv		1,428	-	1,428	4.32%	(1)	62	62	-	62	
63	571	571448	Hydro-Ax Tree Trim 69Kv		231,347	-	231,347	4.32%	(1)	9,999	9,999	-	9,999	
64	571	571450	Hydro-Ax Tree Trim 34.5Kv		2,599	-	2,599	4.32%	(1)	112	112	-	112	
65	571	571546	Tree Grinder-Tree Trim 345kv		-	-	-	4.32%	(1)	-	-	-	-	
66	571	571547	Tree Grinder-Tree Trim 161kv		92,483	-	92,483	4.32%	(1)	3,997	3,997	-	3,997	
67	571	571548	Tree Grinder-Tree Trim69kv		50,119	-	50,119	4.32%	(1)	2,166	2,166	-	2,166	
68	571	571550	Tree Grinder-Tree Trim 34.5kv		-	-	-	4.32%	(1)	-	-	-	-	
69	571	571646	Dozer-Tree Trim 345kv		-	-	-	4.32%	(1)	-	-	-	-	
70	571	571647	Dozer-Tree Trim 161kv		281,693	-	281,693	4.32%	(1)	12,175	12,175	-	12,175	
71	571	571648	Dozer-Tree Trim 69kv		2,266	-	2,266	4.32%	(1)	98	98	-	98	
72	571	571652	Trans 69Kv Pole Inspctn&Trmnt		48,817	-	48,817	4.32%	(1)	2,110	2,110	-	2,110	
73	571	571656	Trans 345Kv Pole Inspntn&Trmnt		1,691	-	1,691	4.32%	(1)	73	73	-	73	
74	571	571658	Trans 34.5Kv Pole Inspntn&Trmnt		-	-	-	4.32%	(1)	-	-	-	-	
75	571	571740	TGR Tree Trimming-Transmission		1,549	-	1,549	4.32%	(1)	67	67	-	67	
76	571	571910	Transm Maint 161KV Reliability		72,376	-	72,376	4.32%	(1)	3,128	3,128	-	3,128	
77	571	571911	Transm Maint 69KV Reliability		129,435	-	129,435	4.32%	(1)	5,594	5,594	-	5,594	
78	571	571912	Transm Maint 345KV Reliability		4,481	-	4,481	4.32%	(1)	194	194	-	194	
78	571	571913	Trans Maint 34.5KV Reliability		3,140	-	3,140	4.32%	(1)	136	136	-	136	
79	571	571920	Transm 69KV Pole Inspec Reliab		35,639	-	35,639	4.32%	(1)	1,540	1,540	-	1,540	
80	571	571921	Transm 161KV Pole Inspec Reliab		199,387	-	199,387	4.32%	(1)	8,618	8,618	-	8,618	
81	571	571998	Trans Reliab Reg Adj Amort		-	-	-	0.00%	(3)	-	-	-	-	
82			Total Transmission Expenses:		\$ 34,799,717	\$ (28,924,546)	\$ 5,875,171			\$ 251,820	\$ -	\$ 251,820	\$ 1,303,011	\$ 1,554,831

Footnotes:

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

Tickmark:

* = Traced and Agreed To 12/31/23 Trial Balance

Source: Refer to column (d).

Purpose: To calculate the transmission related expenses.

The Empire District Electric Company
Transmission Delivery Charge Annual True up
Docket No. 24-EPDE-XXX-TAR
Attachment 2
WP - Other Expenses

Year Ended December 31, 2023

Line No.	FERC	Description	Reference	Kansas		
				Ending Balance	Pro Forma Adjustments	Pro Forma Ending Balance
	(a)	(b)	(c)	(d)	(e)	(f) = (d) + (e)
1	Various	Allocated Administrative & General Expenses	TFR Calculation	\$ 187,831	-	\$ 187,831
2	403	Allocated Depreciation & Amortization Expense	TFR Calculation	715,584	-	715,584
3	408	Taxes Other Than Income Taxes	TFR Calculation	254,781	-	254,781
4	557.4	Pool Operation	4ST 12-23 -WP - Expenses	14,943	-	14,943
				\$ 1,173,138	-	\$ 1,173,138

Source: Refer to column (c).

Purpose: To calculate other TDC expenses.

(For Rate Year Beginning July 1, 2024, Based on 2023 Data)

Allocators				Total Company	Kansas Allocation	Kansas Jurisdictional Amount
Wages & Salary Allocation Factor						
1	Transmission Wages Expense		p354.21.b [From Inputs, Pg. 2, Ln. 66]	2,537,426		
2	Total Wages Expense		p354.28.b [From Inputs, Pg. 2, Ln. 68]	42,203,626		
3	Less A&G Wages Expense		p354.27.b [From Inputs, Pg. 2, Ln. 67]	11,343,005		
4	Total Wages Less A&G Wages Expense		(Line 2 - Line 3)	30,860,621		
5	Wages & Salary Allocator		(Line 1 / Line 4)	8.2222%		
Plant Allocation Factors						
6	Electric Plant in Service		p207.104.g [From Inputs, Pg. 1, Ln. 32]	3,636,876,903		
7	Accumulated Depreciation (Total Electric Plant)	(Notes B & L)	p219.29.c [As adjusted on ATT-11, Ln. 6, Col. E]	856,787,486		
8	Accumulated Intangible Amortization (Other Utility Plant)	(Notes A & B)	p200.21.c [From Inputs, Pg. 1, Ln. 30]	53,183,813		
9	Total Accumulated Depreciation		(Line 7 + 8)	909,971,299		
10	Net Plant		(Line 6 - Line 9)	2,726,905,604		
11	Transmission Gross Plant (excluding Land Held for Future Use)		(Line 27 - Line 26)	705,433,988		
12	Gross Plant Allocator		(Line 11 / Line 6)	19.3967%		
13	Transmission Net Plant (excluding Land Held for Future Use)		(Line 35 - Line 26)	587,891,386		
14	Net Plant Allocator		(Line 13 / Line 10)	21.5589%		
T/D Pole Allocation Factor						
15	Gross Distribution Pole/Structure Investment (Acct 364)		p206.64.b [From Inputs, Pg. 2, Ln. 71]	315,895,197		
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)		p206.51.b + p206.52.b [From Inputs, Pg. 2, Lns. 69 & 70]	153,710,191		
17	Total Pole/Tower Gross Plant		(Line 15 + Line 16)	469,605,388		
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)		(Line 16 / Line 17)	32.7318%		
Plant Calculations					Kansas Allocation	Kansas Jurisdictional Amount
Plant In Service						
20	Transmission Plant In Service		p207.58.g [From Inputs, Pg. 1, Ln. 33]	689,816,437	4.34%	29,915,193
21	General		p207.99.g [From Inputs, Pg. 1, Ln. 46]	119,100,019	4.34%	5,164,997
22	Intangible		p205.5.g [From Inputs, Pg. 1, Ln. 31]	70,843,381	4.34%	3,072,257
23	Total General and Intangible Plant		(Line 21 + Line 22)	189,943,400		8,237,255
24	Wage & Salary Allocator		(Line 4)	8.2222%		8.2222%
25	Total General and Intangible Functionalized to Transmission		(Line 23 * Line 24)	15,617,551		677,285
26	Land Held for Future Use	(Note B)	[From ATT-5, Ln. 26]	0		0
27	Total Plant In Rate Base		(Line 20 + Line 25 + Line 26)	705,433,988		30,592,478
Accumulated Depreciation						
28	Transmission Accumulated Depreciation	(Note Notes)	p219.25.c [From Inputs, Pg. 1, Ln. 47]	109,976,962	4.34%	4,769,359
29	General Plant Accumulated Depreciation	(Note B)	p219.28.c [From Inputs, Pg. 1, Ln. 48]	38,830,832	4.34%	1,683,972
30	Accumulated Intangible Amortization (Other Utility Plant)		(Line)	53,183,813	4.34%	2,306,417
31	Total Accumulated Depreciation		(Line 29 + 30)	92,014,645		3,990,389
32	Wage & Salary Allocator		(Line 4)	8.2222%		8.2222%
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission		(Line 31 * Line 32)	7,565,640		328,098
34	Total Accumulated Depreciation		(Sum Lines 28 + 33)	117,542,602		5,097,457
35	Total Net Property, Plant & Equipment		(Line 27 - Line 34)	587,891,386		25,495,021
Adjustment To Rate Base					Kansas Allocation	Kansas Jurisdictional Amount
Accumulated Deferred Income Taxes						
36	ADIT		[From ATT 1, Pg. 3, Ln. 26]	-65,046,040	4.34%	(2,820,844)
Regulatory Assets and Liabilities						
36a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)		[From Inputs, Pg. 1, Ln. 23a ; see also ATT-14, Ln. 2]	0	4.34%	-
36b	Excess Deferred Taxes Regulatory Liability (Account 254)		[From Inputs, Pg. 1, Ln. 23b ; see also ATT-14, Ln. 1]	-12,459,313	4.34%	(540,322)
36c	Deficient/Excess Deferred Taxes Regulatory Assets and Liabilities Allocated to Transmission		(Line 36a + Line 36b)	-12,459,313		(540,322)
Prepayments						
37	Prepayments	(Note)	[From ATT-5, Ln. 37]	2,407,130	4.34%	104,390
Materials and Supplies						
38	Undistributed Stores Expense	(Note)	p227.16.c [From Inputs, Pg. 1, Ln. 35]	(46,855)	4.34%	(2,032)
39	Wage & Salary Allocator		(Line 4)	8.2222%		8.2222%
40	Total Undistributed Stores Expense Allocated to Transmission		(Line 38 * Line 39)	-3,853		(167)
41	Transmission Materials & Supplies		p227.8.c [From Inputs, Pg. 1, Ln. 34]	8,838,716	4.34%	383,308
42	Total Materials & Supplies Allocated to Transmission		(Line 40 + Line 41)	8,834,863	4.34%	383,141
Cash Working Capital						
43	Operation & Maintenance Expense		(Line 66)	10,155,050	4.33%	439,651
44	1/8th Rule		1/8	12.5%		12.5%
45	Total Cash Working Capital Allocated to Transmission		(Line 43 * Line 44)	1,269,381	4.33%	54,956
46	Non-Escrowed Funds		[From ATT-4, Line 3, Col. C]	508,100	4.34%	22,035
47	Total Adjustment to Rate Base		(Lines 36 + 36c + 37 + 42 + 45 - 46)	-65,502,079		(2,840,714)
48	Rate Base		(Line 35 + Line 47)	522,389,307		22,654,307

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Operations & Maintenance Expense				Kansas Allocation	Kansas Jurisdictional Amount	
Transmission O&M						
49	Transmission O&M		[From ATT-5, Ln. 49]	34,799,717	4.47%	1,554,831
50	Less Account 565		[From ATT-5, Ln. 50]	28,399,708	4.50%	1,278,208
51	Less Expenses Associated with Schedule 1 Rate		[From ATT-5, Ln. 51]	576,160	4.30%	24,803
52	Plus Charges billed to Transmission Owner and booked to Account 565	(Note H)	[From ATT-5, Ln. 52]	0	4.34%	-
53	Transmission O&M		(Lines 49 - 50 - 51 + 52)	5,823,849		251,820
Allocated Administrative & General Expenses						
54	Total A&G		323.197b [From Inputs, Pg. 1, Ln. 55]	62,475,726	4.34%	2,709,378
55	Plus: Fixed PBOP expense	(Note M)	[From ATT-5, Ln. 55]	2,641,800	4.34%	114,567
56	Less: Actual PBOP expense		[From ATT-5, Ln. 56]	9,165,180	4.34%	397,465
57						
58	Less Regulatory Commission Exp Account 928	(Note J)	p323.189.b [From Inputs, Pg. 1, Ln. 53]	3,367,990	4.34%	146,059
59	Less General Advertising Exp Account 930.1		p323.191.b [From Inputs, Pg. 1, Ln. 54]	2,450	4.34%	106
60	Administrative & General Expenses		Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	52,581,906		2,280,314
61	Wage & Salary Allocator		(Line 4)	8,2222%		8,2222%
62	Administrative & General Expenses Allocated to Transmission		(Line 60 * Line 61)	4,323,396	4.34%	187,492
Directly Assigned A&G						
63	Regulatory Commission Exp Account 928	(Note D)	[From ATT-5, Ln. 63]	0	4.34%	-
64	Safety/Peak Alert Advertising Expense (Acct 909)	(Note C)	[From ATT-5, Ln. 64]	7,805	4.34%	338
65	Subtotal - Accounts 909 and 928 - Transmission Related		(Line 63 + Line 64)	7,805	4.34%	338
66	Total Transmission O&M		(Lines 53 + 62 + 65)	10,155,050		439,651
Depreciation & Amortization Expense						
Depreciation Expense						
67	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note Notes)	p336.7.b&c&d [From Inputs, Pg. 1, Lns. 60, 61, & 62]	15,721,072	4.34%	681,774
68	General Depreciation Expense Including Amortization of Limited Term Plant	(Note Notes)	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 63, 64, & 65]	2,892,618	4.34%	125,444
69	Intangible Amortization	(Notes A & B)	p336.1.b&c&d&e [From Inputs, Lns. 56, 57, 58, & 59]	6,589,316	4.34%	285,758
70	Total		(Line 68 + Line 69)	9,481,934		411,202
71	Wage & Salary Allocator		(Line 4)	8,2222%		8,2222%
72	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 70 * Line 71)	779,625		33,810
73	Total Transmission Depreciation & Amortization		(Lines 67 + 72)	16,500,697		715,584
Taxes Other than Income Taxes						
74	Taxes Other than Income Taxes		[From ATT-2, Pg. 1, Ln. 14]	5,875,002	4.34%	254,781
75	Total Taxes Other than Income Taxes		(Line 74)	5,875,002		254,781
Return \ Capitalization Calculations						
Long Term Interest						
76	Long Term Interest & Hedging Costs		[From ATT-9, Pg. 2, Ln. 6]	76,905,517		76,905,517
77	Preferred Dividends		[From ATT-8, Pg. 1, Ln. 4]	0		0
Common Stock						
78	Proprietary Capital		[From ATT-7, Pg. 1, Ln. 3, Col. A]	1,623,254,538		1,623,254,538
79	Less Accumulated Other Comprehensive Income Account 219		[From ATT-7, Pg. 1, Ln. 3, Col. F]	0		0
80	Less Preferred Stock		[From ATT-8, Pg. 1, Ln. 3, Col. F]	0		0
81	Less Account 216.1		[From ATT-7, Pg. 1, Ln. 3, Col. G]	3,889,718		3,889,718
82	Common Stock		(Line 78 - 79 - 80 - 81)	1,619,364,821		1,619,364,821
Capitalization						
83	Total Long Term Debt		[From ATT-6, Pg. 1, Ln. 1, Col A]	1,160,000,000		1,160,000,000
84	Preferred Stock		[From ATT-6, Pg. 1, Ln. 2, Col A]	0		0
85	Common Stock		[From ATT-6, Pg. 1, Ln. 3, Col A]	1,619,364,821		1,619,364,821
86	Total Capitalization		(Sum Lines 83 to 85)	2,779,364,821		2,779,364,821
87	Debt %	Total Long Term Debt	(Line 83 / Line 86)	41.74%		41.74%
88	Preferred %	Preferred Stock	(Line 84 / Line 86)	0.00%		0.00%
89	Common %	Common Stock	(Line 85 / Line 86)	58.26%		58.26%
90	Debt Cost	Total Long Term Debt	[From ATT-6, Pg. 1, Ln. 1, Col C]	6.63%		6.63%
91	Preferred Cost	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col C]	0.00%		0.00%
92	Common Cost	Common Stock	(Note G) Fixed	10.00%		10.00%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 87 * Line 90)	2.77%		2.77%
94	Weighted Cost of Preferred	Preferred Stock	(Line 88 * Line 91)	0.00%		0.00%
95	Weighted Cost of Common	Common Stock	(Line 89 * Line 92)	5.83%		5.83%
96	Rate of Return on Rate Base (ROR)		(Sum Lines 93 to 95)	0.0859		0.0859
97	Investment Return - Rate Base * Rate of Return		(Line 48 * Line 96)	44,889,419		1,946,707

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Composite Income Taxes				Kansas Allocation	Kansas Jurisdictional Amount
Income Tax Rates					
98	FIT-Federal Income Tax Rate	(Note E)	[From Inputs, Pg. 3, Ln. 1]	21.00%	21.00%
99	SIT-State Income Tax Rate or Composite	(Note E)	[From Inputs, Pg. 3, Ln. 2; see also ATT-5, Ln. 99]	4.00%	4.00%
100	p	(% of fed inc tax deductible for state purpose)	[From Inputs, Pg. 3, Ln. 3; see also ATT-5, Ln. 99]	50.00%	50.00%
101	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT + p)\}$		23.84%	23.84%
102	T / (1-T)	Tax Gross-Up		31.30%	31.30%
ITC Adjustment					
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	62,646	4.34%
Excess Deferred Taxes Amortization					
103a	Amortized Deficient Deferred Taxes (Account 410.1)		[From Inputs, Pg. 1, Ln. 23c]	0	4.34%
103b	Amortized Excess Deferred Taxes (Account 411.1)		[From Inputs, Pg. 1, Ln. 23d]	466,975	4.34%
103c	Total			466,975	20,251
103d	$1 / (1-T)$	Tax Gross Up		131.30%	131.30%
103e	Deficient/Excess Deferred Taxes Allocated to Transmission		(Line 103c * Line 103d)	613,150	26,590
104	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101)))	82,256	3,567
105	Income Tax Component =	$(T/1-T) * Investment Return * (1-(WCLTD/ROR)) =$	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	9,527,431	413,173
106	Total Income Taxes		(Line 105 - Line 104 - Line 103e)	8,832,025	383,016

Revenue Requirement				Kansas Allocation	Kansas Jurisdictional Amount
Summary					
107	Net Property, Plant & Equipment		(Line 35)	587,891,386	25,495,021
108	Total Adjustment to Rate Base		(Line 47)	-65,502,079	(2,840,714)
109	Rate Base		(Line 48)	522,389,307	22,654,307
110	Total Transmission O&M		(Line 66)	10,155,050	439,651
111	Total Transmission Depreciation & Amortization		(Line 73)	16,500,697	715,584
112	Taxes Other than Income		(Line 75)	5,875,002	254,781
113	Investment Return		(Line 97)	44,889,419	1,946,707
114	Income Taxes		(Line 106)	8,832,025	383,016
115	Gross Revenue Requirement		(Sum Lines 110 to 114)	86,252,192	3,739,737
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities					
116	Transmission Plant In Service		(Line 20)	689,816,437	29,915,193
117	Revenues from Direct Assigned Transmission Facilities	(Note)	[From ATT-5, Ln. 117]	15,006,318	650,777
118	Included Transmission Facilities		(Line 116 - Line 117)	674,810,119	29,264,416
119	Inclusion Ratio		(Line 118 / Line 116)	97.82%	97.82%
120	Gross Revenue Requirement		(Line 115)	86,252,192	3,739,737
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	84,375,856	3,658,383
Revenue Credits & Adjustments					
122	Revenue Credits		[From ATT-3, Ln. 10]	2,426,283	105,220
122a	Refunds and Surcharges (Adjustments to Gross ATRR) (Entered negative)		[From ATT-11, Pg. 2, Ln. 6]	1,056,152	45,802
122b	Total Revenue Credits and Adjustments		(Line 122 + Line 122a)	3,482,435	151,022
123	Annual Total Net Revenue Requirement		(Line 121 - Line 122b)	80,893,421	3,507,360
124	Rev. Rqmt. (w/o incentives) from SPP Regional Upgrades		[From ATT-12, Page 2, Ln. 41, ATRR w/o Incentives]	4,458,142	193,336
124a	Incentive Rev. Rqmt from SPP Regional Upgrades		[From ATT-12, Page 2, Ln. 41, Incentive ATRR]	0	0
124b	Refunds and Surcharges (Adjustments to SPP Regional Projects' ATRR)		[From ATT-11, Pg. 2, Ln. 12]	0	0
124c	TOTAL Rev Rqmt Collected by SPP under SPP OATT for Regional Upgrades		(Line 124 + Line 124a + Line 124b)	4,458,142	193,336
125	Annual Total Zonal Revenue Requirement (Attachment H)		(Line 123 - Line 124)	76,435,278	3,314,025

Network Zonal Service Rate					
126	Zonal Transmission Network 12 CP Average	(Note I)	[From ATT-5, Ln. 126]	952.000	
127	Rate (\$/MW-Year)		(Line 125 / 126)	80,289.16	
128	Network Service Rate (\$/MW/Year)		(Line 127)	\$ 80,289.16	
Schedule 1 Rate Calculations					
129	Account 561 Expenses Associated with Schedule 1 Rate		(Line 51)	576,160	
130	Zonal Transmission Network 12 CP Average	(Note I)	(Line 126)	952.000	
131	Rate (\$/MW-Year)		(Line 129 / Line 130)	\$ 605.21	
132	Schedule 1 Annual Rate (\$/MW/Year)		(Line 131)	\$ 605.21	
133	Schedule 1 Rate (\$/MW/Month)		(Line 132 / 12 months)	\$ 50.434	
134	Schedule 1 Rate (\$/MW/Week)		(Line 132 / 52 weeks)	\$ 11.639	
135	Schedule 1 Rate (\$/MW/Day)		(Line 132 / 365 days)	\$ 1.658	
136	Schedule 1 Rate (\$/MW/Hour)		(Line 132 / 8760 hours)	\$ 0.069	
137	Schedule 7 Annual Firm Point-to-Point Rate (\$/MW/Yr) = Annual Network Service Rate (\$/MW/Yr)		(Line 128)	\$ 80,289.16	
138	Schedule 7 Rate (\$/MW/Month)		(Line 137 / 12 months)	\$ 6,690.763	
139	Schedule 7 Rate (\$/MW/Week)		(Line 137 / 52 weeks)	\$ 1,544.022	
140	Schedule 7 Rate (\$/MW/Day, On-Peak)		(Line 139 / 5 days)	\$ 308.804	
141	Schedule 7 Rate (\$/MW/Day, Off-Peak)		(Line 139 / 7 days)	\$ 220.575	
142	Schedule 7 Rate (\$/MWHour, On-Peak)		(Line 140 / 16 hours)	\$ 19.300	
143	Schedule 7 Rate (\$/MWHour, Off-Peak)		(Line 141 / 24 hours)	\$ 9.191	
144	Schedule 8 Non-Firm Annual Point-To-Point Rate (\$/MW/Yr)=Annual Network Service Rate (\$/MW/Yr)		(Line 128)	\$ 80,289.16	
145	Schedule 8 Rate (\$/MW/Month)		(Line 144 / 12 months)	\$ 6,690.763	
146	Schedule 8 Rate (\$/MW/Week)		(Line 144 / 52 weeks)	\$ 1,544.022	
147	Schedule 8 Rate (\$/MW/Day, On-Peak)		(Line 146 / 5 days)	\$ 308.804	
148	Schedule 8 Rate (\$/MW/Day, Off-Peak)		(Line 146 / 7 days)	\$ 220.575	
149	Schedule 8 Rate (\$/MWHour, On-Peak)		(Line 147 / 16 hours)	\$ 19.300	
150	Schedule 8 Rate (\$/MWHour, Off-Peak)		(Line 148 / 24 hours)	\$ 9.191	

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Notes:

- A Electric portion only.
- B Depreciation rates are displayed in ATT 10 and will not change absent a Federal Power Act Section 205 or 206 filing. Amortization periods are displayed in ATT 10A and will not change absent a Federal Power Act Section 205 or 206 filing.
- C Includes Transmission portion only.
- D Includes all Regulatory Commission Expenses for all Electric jurisdictions.
- E Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes: ADAS, ADCS, ADPA).
- F Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting, as itemized on ATT-5, Ln. 63.
- G The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the Missouri income tax rate, and p = the percentage of federal income tax deductible for Missouri state income taxes. See details on ATT 5, Ln. 99.
- H ROE will be fixed at 10.00% and will not change absent a Federal Power Act Section 205 or 206 filing at FERC.
- I There are no direct assigned transmission facilities on EDE's system as of 12/31/2011. Annual verification/updates will be documented on ATT 5.
- J Includes only charges incurred for system integration and transmission costs paid to others that benefit transmission customers.
- K Represents the average of Empire's 12 Monthly Coincident Peaks of Empire Zonal Transmission load (includes all firm wholesale NITS & Pt-Pt loads during the FF1 year).
- L Total Electric Accumulated Depreciation has been adjusted to reflect Missouri Regulatory Plan Amortization, as shown on ATT 11, Line 6.
- M PBOP expense is fixed at 2011 levels until changed as a result of a Federal Power Act Section 205 or 206 filing at FERC.

Source: Appendix A in the TFR Annual Update.

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

ALLOCATION OF RATE BASE
12 Months Ending December 31, 2023

Description	Allocation Reference	Workpaper Reference	Retail				Total Retail	Resale		Total Company
			Missouri	Kansas	Arkansas	Oklahoma		TFR	GFR	
Electric Utility Plant:										
1. Production Plant	31,32	WP - Plant in Service	1,537,805,636	79,726,867	59,098,363	70,697,521	1,747,328,387	-	2,542,020	1,749,870,407
Adjustments			-	-	-	-	-	-	-	-
Production Plant Adjusted %			87.8811%	4.5562%	3.3773%	4.0402%	99.8547%	0.0000%	0.1453%	100.0000%
2. Transmission Plant	33,34	WP - Plant in Service	614,090,144	31,848,989	23,704,129	28,241,980	697,885,242	36,522,722	-	734,407,964
Adjustments			614,090,144	31,848,989	23,704,129	28,241,980	697,885,242	36,522,722	-	734,407,964
Transmission Plant Adjusted %			83.6170%	4.3367%	3.2277%	3.8455%	95.0269%	4.9731%	0.0000%	100.0000%
3. Distribution Plant	74	WP - Plant in Service	1,294,401,318	106,031,394	45,186,709	49,463,935	1,495,083,356	-	-	1,495,083,356
Adjustments			-	-	-	-	-	-	-	-
Distribution Plant Adjusted %			86.5772%	7.0920%	3.0224%	3.3084%	100.0000%	0.0000%	0.0000%	100.0000%
4. Production, Transmission & Distribution Plant Subtotal			3,446,297,097	217,607,251	127,989,201	148,403,435	3,940,296,984	36,522,722	2,542,020	3,979,361,727
Adjustments			-	-	-	-	-	-	-	-
Production, Transmission & Distribution Plant Adjusted %			86.6043%	5.4684%	3.2163%	3.7293%	99.0183%	0.9178%	0.0639%	100.0000%
5. General Plant	4	WP - Plant in Service	118,911,871	7,508,373	4,416,170	5,120,548	135,956,963	1,260,189	87,710	137,304,862
Adjustments			-	-	-	-	-	-	-	-
General Plant Adjusted %			86.6043%	5.4684%	3.2163%	3.7293%	99.0183%	0.9178%	0.0639%	100.0000%
6. Intangible Plant	4,32	WP - Plant in Service	100,383,933	5,898,682	3,785,094	4,436,886	114,504,596	650,595	45,282	115,200,473
Adjustments			-	-	-	-	-	-	-	-
Intangible Plant Adjusted %			87.1385%	5.1204%	3.2857%	3.8514%	99.3959%	0.5648%	0.0393%	100.0000%
7. Total Electric Utility Plant (Includes property under capital lease)		WP - Plant in Service	3,665,592,902	231,014,306	136,190,465	157,960,870	4,190,758,543	38,433,506	2,675,013	4,231,867,061
Adjustments			-	-	-	-	-	-	-	-
Total Electric Utility Plant Adjusted %			86.6188%	5.4589%	3.2182%	3.7327%	99.0286%	0.9082%	0.0632%	100.0000%