



Liberty Utilities (The Empire District Electric Company)

Case No. EO-2022-0193

Office Public Counsel Data Request - 1308

Data Request Received: 2022-04-29

Response Date: 2022-05-06

Request No. 1308

Witness/Respondent: Charlotte Emery

Submitted by: John Riley, john.riley@opc.mo.gov

REQUEST:

In her Case No. ER-2021-0312 direct testimony, in Figure 6, line 1, on page 24, Empire witness Tisha Sanderson includes a Net Retired Asbury Plant a column (c) amount of \$156,824,597 and a column (d) amount of \$159,414,474. Please provide the historical background, documentation, and calculations that support and clarify the amounts Empire included to arrive at the Net Retired Asbury Plant the column (c) amount of \$156,824,597 and the column (d) amount of \$159,414,474.

RESPONSE:

See attached workpaper labeled: "RB ADJ 9 – Asbury Stranded Asset.xlsx" for the calculation of that balance. The \$159,474,474 represents the allocated Missouri balance of the unrecovered Asbury plant as of its retirement date of March 2020.

As outlined in the above referenced workpaper the Missouri allocated amount of the unrecovered Asbury plant balance consisted of the following components:

- (1) the unrecovered plant in service balance at March 2020 in the amount of \$157,740,872.88;
- and
- (2) the unrecovered CWIP related to balances related to ARO costs in the amount of \$1,673,601.

The \$156,824,597 reflects the January 2020 balance of retired Asbury plant that was approved to be recovered in base rates in ER-2019-0374. For the calculation refer to attachment: "DR 1308 – Asbury Plant Balance.xlsx"

Account = 382

Unit	Account	Dept	Product	Project	Line Descr	Amount	Journal ID	Period	Year
GL001	186216	110	OT		Asbury Retire-Def Debit - MO	157,740,872.88	0000059024	3	2020
GL001	186216	110	OT		Asbury Retire-Def Debit - MO	8,184,000.11	0000059024	3	2020
GL001	186216	110	U1		CR-Manual	0.06	PP00058752	3	2020
GL001	186216	110	FE		CR-Manual	8,619.50	PP00058752	3	2020
GL001	186216	000	BCF		CR-Manual	5,981.49	PP00058752	3	2020
GL001	186216	110	VJ		CR-Manual	0.05	PP00058752	3	2020
GL001	186216	101	VI		CR-Manual	16.45	PP00058752	3	2020
GL001	186216	100	VL		CR-Manual	97.74	PP00058752	3	2020
GL001	186216	110	ZM		CR-Manual	8.02	PP00058752	3	2020
GL001	186216	110	U1		CR-Manual	2.02	PP00058752	3	2020
GL001	186216	100	VA		CR-Manual	8.99	PP00058752	3	2020
GL001	186216	100	VE		CR-Manual	2.58	PP00058752	3	2020
GL001	186216	101	ITE		CR-Manual	(217.24)	PP00058752	3	2020
GL001	186216	110	CW		CR-Manual	(29,766.56)	PP00058752	3	2020
GL001	186216	110	MA		CR-Manual	468,755.43	PP00058752	3	2020
GL001	186216	100	VE		CR-Manual	11,312.70	PP00058752	3	2020
GL001	186216	110	ZM		CR-Manual	6.37	PP00058752	3	2020
GL001	186216	100	U1		CR-Manual	4.15	PP00058752	3	2020
GL001	186216	110	VR		CR-Manual	20.74	PP00058752	3	2020
GL001	186216	100	VA		CR-Manual	671.59	PP00058752	3	2020
GL001	186216	110	F1		CR-Manual	72.84	PP00058752	3	2020
GL001	186216	110	ITD		CR-Manual	13,503.59	PP00058752	3	2020
GL001	186216	100	LM		CR-Manual	102.60	PP00058752	3	2020
GL001	186216	110	MA		CR-Manual	110,679.31	PP00058752	3	2020
GL001	186216	110	MA		CR-Manual	(110,679.31)	PP00058752	3	2020
GL001	186216	100	ZG		CR-Manual	1,525.65	PP00058752	3	2020
GL001	186216	100	S1		CR-Manual	(0.04)	PP00058752	3	2020
GL001	186216	100	CW		CR-Manual	125,000.00	PP00058752	3	2020
GL001	186216	100	OT		CR-Manual	1,166.54	PP00058752	3	2020
GL001	186216	100	RL		CR-Manual	180.37	PP00058752	3	2020
GL001	186216	110	VI		CR-Manual	(0.07)	PP00058752	3	2020
GL001	186216	101	OT		CR-Manual	(25.00)	PP00058752	3	2020
GL001	186216	110	LM		CR-Manual	4.10	PP00058752	3	2020
GL001	186216	110	VR		CR-Manual	(0.02)	PP00058752	3	2020
GL001	186216	101	CF		CR-Manual	394,353.10	PP00058752	3	2020
GL001	186216	110	CF		CR-Manual	40,401.80	PP00058752	3	2020

Sum of Amount	Column Labels		
Row Labels	3	9	Grand Total
Asbury Retire-Def Debit - MO	165,924,873		165,924,873
CR-Manual	1,991,434		1,991,434 (1)
Reclass to 182404		(167,916,307)	(167,916,307)
Grand Total	167,916,307	(167,916,307)	-

		MO Allocation	MO Pro Forma Balance
Asbury Retire-Def Debit - MO	165,924,873	100.00%	165,924,873
CR-Manual	1,991,434	84.04%	1,673,601
Grand Total	167,916,307		167,598,474
			(8,184,000) Less ARO
			159,414,474

Source:

(1) - The below excerpt is from the Accounting Memo for the Asbury Retirement; these abandoned costs are for Total Company.

Suspended Projects Clearing - Additionally, at 3/1/2020, there were two capital projects at Asbury that had been suspended as of 12/31/2019. These are project 1001003-Install Landfill Cell and project 4002160-Bottom Ash Conversion. These projects, undertaken a number of years ago in good faith as required to keep the plant within compliance with anticipated environmental regulations, are considered abandoned. The total combined charges, including both Construction Work in Progress and Removal Work in Progress will be cleared to non-plant account.

Asbury Suspended Project Clearing - Includes two environmental capital projects that are now abandoned	Construction Work in Process (107000)	(\$1,898,280.00)	Asbury Deferred Debit-MO (186216)	\$1,991,434.28
	Removal Work in Process (108200)	(\$93,154.28)		