



Liberty Utilities (The Empire District Electric Company)

Case No. ER-2021-0312

Office Public Counsel Data Request - 3035

Data Request Received: 2021-11-17

Request No. 3035

Submitted by: David Murray, david.murray@opc.mo.gov

Supplement Response Date: 2022-01-08

Witness/Respondent: Charlotte Emery

REQUEST:

What amount is included in Empire's revenue requirement related to the payment of credit rating agency fees? Please itemize direct billed versus allocated fees.

SUPPLEMENTAL RESPONSE 01/08/2022:

The Company inadvertently included two LUCO invoices, that were never allocated to Empire, in the initial response for allocated fees. Please refer to the attachment labeled "Allocated Rating Agency Fees Test Year DR 3035 Corrected" for the correct amount of fees allocated to Empire during the test year.

ORIGINAL RESPONSE 12/07/2021:

Empire's has included as part of its test year balances \$534,429 pertaining to rating agency fees. This is comprised of Direct billed amounts of \$431,779 (reported in GL 903150 and 930220), for details on these transactions refer to the file labeled: "OPC DR 3035 Empire Direct Test Year.xls". In addition, an Indirect allocated amount of \$102,650. Refer to the attachment labeled "Allocated Rating Agency Fees Test Year DR 3035.xlsx".

The Empire Distict Electric Company**A Liberty Utilities Company**

Docket No. ER-2019-0364

OPC Data Request 3034

Line No.	Description	Account No.	Amount
1	Rating Agency Fees	903150	142,204.97
2	Dir-Stkhlder & Oth Investor Exp.	930220	289,573.64
3	Total:		<u>431,779</u>

EDE_GL_ 294		Unit	Account	Dept	Product	Project	Line Descr	Amount	Journal ID	Period	Year
GL001	903150	310	FE				AP Accruals	29,000.00	APA0055507	10	2019
GL001	903150	000	WAG				Journal bill Misc A&G	(127.60)	JBMISCAG	10	2019
GL001	903150	000	GAG				Journal bill Misc A&G	(1,342.70)	JBMISCAG	10	2019
GL001	903150	310	FE				AP Accruals	12,000.00	APA0055926	11	2019
GL001	903150	000	GAG				Journal bill Misc A&G	(555.60)	JBMISCAG	11	2019
GL001	903150	000	WAG				Journal bill Misc A&G	(52.80)	JBMISCAG	11	2019
GL001	903150	310	MA				Moody's Inventory Serv	29,000.00	MNAP6-0120	1	2020
GL001	903150	310	MA				Moody's Inventory Serv	(29,000.00)	MNAP6-0120	2	2020
GL001	903150	000	WAG				Journal bill Misc A&G	(201.60)	JBMISCAG	2	2020
GL001	903150	000	GAG				Journal bill Misc A&G	(1,948.80)	JBMISCAG	2	2020
GL001	903150	310	FE				AP Accruals	42,000.00	APA0057718	2	2020
GL001	903150	000	WAG				Journal bill Misc A&G	(144.00)	JBMISCAG	5	2020
GL001	903150	000	GAG				Journal bill Misc A&G	(1,392.00)	JBMISCAG	5	2020
GL001	903150	310	FE				AP Accruals	30,000.00	APA0059428	5	2020
GL001	903150	310	FE				AP Accruals	25,000.00	APA0061334	8	2020
GL001	903150	310	FE				AP Accruals	30,000.00	APA0061336	8	2020
GL001	903150	310	FE				AP Accruals	25,000.00	APA0061046	8	2020
GL001	903150	310	FE				AP Accruals	(25,000.00)	APA0061347	8	2020
GL001	903150	000	GAG				Journal bill Misc A&G	(2,563.00)	JBMISCAG	8	2020
GL001	903150	310	FE				AP Accruals	(60,000.00)	APA0061860	9	2020
GL001	903150	310	FE				AP Accruals	60,000.00	APA0061859	9	2020
								159,671.90			
								MO Allocator	89.06%		
								Included in MO Test Year	142,204.97		

EDE_GL		294									
Unit	Account	Dept	Product	Project	Line Descr	Amount	Journal ID	Period	Year		
GL001	930220	310	FE		AP Accruals	77,500.00	APA0055501	10	2019		
GL001	930220	000	WAG		Journal bill Misc A&G	(8.88)	JBMISCAG	10	2019		
GL001	930220	000	WAG		Journal bill Misc A&G	(341.00)	JBMISCAG	10	2019		
GL001	930220	000	GAG		Journal bill Misc A&G	(93.46)	JBMISCAG	10	2019		
GL001	930220	000	GAG		Journal bill Misc A&G	(3,588.25)	JBMISCAG	10	2019		
GL001	930220	320	MA		Equiniti Trust Company	883.75	AP-UPLOAD	10	2019		
GL001	930220	320	FE		AP Accruals	1,134.89	APA0055241	10	2019		
GL001	930220	320	FE		AP Accruals	883.75	APA0055918	11	2019		
GL001	930220	310	FE		AP Accruals	5,000.00	APA0056070	11	2019		
GL001	930220	000	GAG		Journal bill Misc A&G	(231.50)	JBMISCAG	11	2019		
GL001	930220	000	WAG		Journal bill Misc A&G	(22.00)	JBMISCAG	11	2019		
GL001	930220	320	MA		Equiniti Trust Company	(883.75)	AP-UPLOAD	11	2019		
GL001	930220	310	FE		AP Accruals	5,200.00	APA0056435	12	2019		
GL001	930220	000	GAG		Journal bill Misc A&G	(44.35)	JBMISCAG	12	2019		
GL001	930220	000	GAG		Journal bill Misc A&G	(240.76)	JBMISCAG	12	2019		
GL001	930220	000	WAG		Journal bill Misc A&G	(4.21)	JBMISCAG	12	2019		
GL001	930220	000	WAG		Journal bill Misc A&G	(22.88)	JBMISCAG	12	2019		
GL001	930220	320	FE		AP Accruals	957.92	APA0056430	12	2019		
GL001	930220	320	MA		Equiniti Trust Company	993.74	AP-UPLOAD1	1	2020		
GL001	930220	320	FE		AP Accruals	1,920.23	APA0057074	1	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(135.21)	JBMISCAG	1	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(265.18)	JBMISCAG	1	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(13.99)	JBMISCAG	1	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(27.43)	JBMISCAG	1	2020		
GL001	930220	310	MA		Bank Of New York	5,715.07	AP-UPLOAD	1	2020		
GL001	930220	320	FE		AP Accruals	993.74	APA0057715	2	2020		
GL001	930220	310	FE		AP Accruals	82,500.00	APA0057719	2	2020		
GL001	930220	310	FE		AP Accruals	5,715.07	APA0057714	2	2020		
GL001	930220	310	FE		AP Accruals	(82,500.00)	APA0057720	2	2020		
GL001	930220	310	FE		AP Accruals	4,275.20	APA0057988	2	2020		
GL001	930220	310	CE		AP Accruals	67.60	APA0057988	2	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(4.36)	JBMISCAG	2	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(140.85)	JBMISCAG	2	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(42.10)	JBMISCAG	2	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(1,361.51)	JBMISCAG	2	2020		
GL001	930220	320	FE		AP Accruals	907.30	APA0057992	2	2020		
GL001	930220	310	MA		Bank Of New York	(5,715.07)	AP-UPLOAD	2	2020		
GL001	930220	320	MA		Equiniti Trust Company	(993.74)	AP-UPLOAD1	2	2020		
GL001	930220	310	AM		AMORT MOODYS	13,750.00	AMORT-DD20	2	2020		
GL001	930220	310	AM		AMORT MOODYS	11,250.00	AMORT-DD20	2	2020		
GL001	930220	310	FE		AP Accruals	159.00	APA0058271	3	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(41.00)	JBMISCAG	3	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(860.44)	JBMISCAG	3	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(4.24)	JBMISCAG	3	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(89.01)	JBMISCAG	3	2020		
GL001	930220	320	FE		AP Accruals	883.70	APA0058522	3	2020		
GL001	930220	310	AM		AMORT MOODYS	6,875.00	AMORT-DD20	3	2020		
GL001	930220	310	AM		AMORT MOODYS	5,625.00	AMORT-DD20	3	2020		
GL001	930220	310	MA		Bank Of New York	5,885.00	AP-UPLOAD	3	2020		
GL001	930220	310	MA		Bank Of New York	(5,885.00)	AP-UPLOAD	4	2020		
GL001	930220	310	FE		AP Accruals	5,885.00	APA0058831	4	2020		
GL001	930220	310	TE		AP Accruals	42.80	APA0059147	4	2020		
GL001	930220	310	AM		AMORT MOODYS	5,625.00	AMORT-DD20	4	2020		
GL001	930220	310	AM		AMORT MOODYS	6,875.00	AMORT-DD20	4	2020		
GL001	930220	310	MA		Bank Of New York	5,885.00	AP-UPLOAD	4	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(88.45)	JBMISCAG	4	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(855.05)	JBMISCAG	4	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(4.16)	JBMISCAG	5	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(60.20)	JBMISCAG	5	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(40.24)	JBMISCAG	5	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(581.97)	JBMISCAG	5	2020		
GL001	930220	310	MA		Bank Of New York	(5,885.00)	AP-UPLOAD	5	2020		
GL001	930220	320	FE		AP Accruals	867.19	APA0059427	5	2020		
GL001	930220	310	MA		Worldwide Express	42.52	AP-UPLOAD	5	2020		
GL001	930220	310	FE		AP Accruals	5,885.00	APA0059421	5	2020		
GL001	930220	310	AM		AMORT MOODYS	6,875.00	AMORT-DD20	5	2020		
GL001	930220	310	AM		AMORT MOODYS	5,625.00	AMORT-DD20	5	2020		
GL001	930220	310	FE		AP Accruals	17,715.00	APA0059991	6	2020		
GL001	930220	310	MA		Worldwide Express	(42.52)	AP-UPLOAD	6	2020		
GL001	930220	310	FE		AP Accruals	6,099.00	APA0060215	6	2020		
GL001	930220	310	LF		AP Accruals	5,911.80	APA0060220	6	2020		
GL001	930220	310	TE		AP Accruals	42.52	APA0059989	6	2020		
GL001	930220	310	FE		AP Accruals	5,000.00	APA0059995	6	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(2,191.28)	JBMISCAG	6	2020		
GL001	930220	000	WAG		Journal bill Misc A&G	(226.68)	JBMISCAG	6	2020		
GL001	930220	310	AM		AMORT MOODYS	6,875.00	AMORT-DD20	6	2020		
GL001	930220	310	AM		AMORT MOODYS	5,625.00	AMORT-DD20	6	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(70.90)	JBMISCAG	7	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(1,103.45)	JBMISCAG	7	2020		
GL001	930220	320	FE		AP Accruals	1,521.52	APA0060508	7	2020		
GL001	930220	310	AM		AMORT MOODYS	6,875.00	AMORT-DD20	7	2020		
GL001	930220	310	AM		AMORT MOODYS	5,625.00	AMORT-DD20	7	2020		
GL001	930220	310	FE		AP Accruals	5,684.97	APA0060775	7	2020		
GL001	930220	310	LF		AP Accruals	5,494.30	APA0060782	7	2020		
GL001	930220	310	AM		AMORT MOODYS	6,875.00	AMORT-DD20	8	2020		
GL001	930220	310	AM		AMORT MOODYS	5,625.00	AMORT-DD20	8	2020		
GL001	930220	320	FE		AP Accruals	1,618.40	APA0061043	8	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(75.42)	JBMISCAG	8	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(582.50)	JBMISCAG	8	2020		
GL001	930220	310	FE		AP Accruals	60,000.00	APA0061860	9	2020		
GL001	930220	310	TE		AP Accruals	38.59	APA0061860	9	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(58.89)	JBMISCAG	9	2020		
GL001	930220	000	GAG		Journal bill Misc A&G	(3,967.70)	JBMISCAG	9	2020		
GL001	930220	310	FE		AP Accruals	11,420.00	APA0061632	9	2020		
GL001	930220	320	FE		AP Accruals	1,263.82	APA0061632	9	2020		
GL001	930220	310	AM		AMORT MOODYS	6,875.00	AMORT-DD20	9	2020		
GL001	930220	310	AM		AMORT MOODYS	5,625.00	AMORT-DD20	9	2020		
GL001	930220	310	TE		AP Accruals	26.14	APA0061858	9	2020		
GL001	930220	310	FE		AP Accruals	1,159.00	APA0061859	9	2020		
						336,283.95					
					MO Allocator	86.11%					
					Included in MO Test Year	289,573.64					

The Empire District Electric Company
 MO-ER-2021-0312
 OPC DR 3035
 Credit Rating Fees Allocated to Empire

Document	Service Period		Currency	Entity	Invoice Total (before tax)	10/31/2019	11/30/2019	12/31/2019	1/31/2020	2/28/2020	3/31/2020	4/30/2020	5/31/2020	6/30/2020	7/31/2020	8/31/2020	9/30/2020	Total	
	Start date	End date																	
DBRS Invoice #CI-00007187	11/1/2018	10/31/2019	CAD	APUC	35,000	2,917													
DBRS Invoice #CI-00011608	10/1/2019	11/30/2020	CAD	APUC	35,000		2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917	2,917
DBRS Invoice #CI-00009805	6/28/2019	6/27/2020	CAD	LUF GP1	115,000	9,583	9,583	9,583	9,583	9,583	9,583	9,583	9,583	9,583					
DBRS Invoice #CI-00014257	6/28/2020	6/27/2021	CAD	LUF GP1	117,300										9,775	9,775	9,775		
Fitch Ratings Invoice #7119054103	5/15/2019	5/14/2020	USD	APUC	100,000	8,333	8,333	8,333	8,333	8,333	8,333	8,333	8,333						
Fitch Ratings Invoice #7119061937	5/15/2020	5/14/2021	USD	APUC	100,000									8,333	8,333	8,333	8,333		
S&P Invoice #26005215	10/1/2019	9/30/2020	CAD	APUC	77,750	6,479	6,479	6,479	6,479	6,479	6,479	6,479	6,479	6,479	6,479	6,479	6,479	6,479	6,479
					580,050	27,313	27,313	27,313	27,313	27,313	27,313	27,313	27,313	27,313	27,313	27,504	27,504	27,504	
Exchange Rate						1.319	1.3239	1.3172	1.3087	1.3286	1.3953	1.4058	1.397	1.355	1.3499	1.3222	1.3228		
Total USD						22,722	22,669	22,742	22,836	22,618	21,936	21,834	21,919	22,340	22,535	22,833	22,826		
Total LU allocation %						78%	78%	78%	78%	78%	78%	77%	77%	77%	77%	77%	77%		
Empire allocation % of LU						41%	40%	40%	40%	40%	40%	40%	39%	39%	39%	39%	39%		
Allocated(US\$)						7,188	7,055	7,078	7,107	7,039	6,827	6,665	6,649	6,777	6,836	6,926	6,924		83,071
Empire Allocation Factor - total						32%	31%	31%	31%	31%	31%	31%	30%	30%	30%	30%	30%		
Monthly Total in USD						22,722	22,669	22,742	22,836	22,618	21,936	21,834	21,919	22,340	22,535	22,833	22,826		
Empire Allocated expense						7,188	7,055	7,078	7,107	7,039	6,827	6,665	6,649	6,777	6,836	6,926	6,924		