



The Empire District Electric Company

A Liberty Utilities Company

Case No. ER-2019-0374

OPC Data Request – 1000

Data Request Received: 11/26/19

Request No. 1000

Date of Response: 12/16/2019

Respondent: Jill Schwartz

Submitted by: Robert Schallenberg

REQUEST:

In any of the cost of service filings it has made in this case (i.e. test year, update, true-up) does the Company's identify the affiliate transactions charges separately from the non-affiliate transaction charges? If yes, please identify the company's direct testimony or work papers that identifies the amount of affiliate transactions included in the Company's test year, update, and true-up periods.

RESPONSE:

The Company's cost of service does not separately identify affiliate transactions from non-affiliate transactions. However, many of the affiliate transactions will flow through FERC accounts 920-923. The following attachments will show the test-year balances, any pro-forma adjustments made to these accounts, as well as testimony that relate to these pro-forma adjustments.

- "DR 1000 Sch 4 Operating Income"
- "DR 1000 WP IS ADJ 2 – Acquisition Cost"
- "DR 1000 WP IS ADJ 3 – Open Positions ADJ"
- "DR 1000 WP IS ADJ 4 – Overtime"
- "DR 1000 WP IS ADJ 5 – Payroll Adjustment"
- "DR 1000 WP IS ADJ 6 – Medical.Dental.Vision"
- "DR 1000 WP IS ADJ 11 – Pension and OPEB"
- "DR 1000 WP IS ADJ 16 – Insurance Premiums"
- "DR 1000 WP IS ADJ 17 – Non Deductible Expense"
- "DR 1000 Richard Direct Testimony FINAL"
- "DR 1000 Fallert Direct Testimony FINAL"

In addition, refer to the Company's response to MPSC DR 0004.0 which provides the current affiliate reports and the respective account numbers used for affiliate service transactions.