MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

FIRST PRUDENCE REVIEW FOR CYCLE 1 OF COSTS
RELATED TO THE DEMAND-SIDE PROGRAMS
INVESTMENT MECHANISM
FOR THE ELECTRIC OPERATIONS
OF
THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty

CASE NO. EO-2024-0151

January 1, 2022 through September 30, 2023

Jefferson City, Missouri
April 1, 2024

** Denotes Confidential Information **

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I. BACKGROUND

On September 15, 2021, The Empire District Electric Company, d/b/a Liberty ("Liberty" or "Company") filed, in Case No. EO-2022-0078, its application pursuant to the Missouri Energy Efficiency Investment Act[1] ("MEEIA") and the Missouri Public Service Commission's ("Commission") MEEIA rules[2] for approval of *Empire's MEEIA Cycle 1 Application* ("MEEIA 2022 Plan"). On November 23, 2021, Liberty, Staff of the Missouri Public Service Commission ("Staff"), the Missouri Office of the Public Counsel ("OPC"), National Housing Trust ("NHT"), and Renew Missouri Advocates, d/b/a Renew Missouri, (collectively referred to as "Signatories"), submitted a *Global Stipulation and Agreement ("2022 Stipulation")* for Commission approval of Liberty's MEEIA 2022 Plan.

Through its December 15, 2021 *Order Approving Agreements and Tariffs* in Case No. EO-2022-0078, the Commission authorized Liberty to implement, beginning January 1, 2022, the MEEIA 2022 Plan consisting of six (6) energy efficiency programs ("MEEIA programs"). The MEEIA 2022 Plan, which was approved on December 15, 2021, included a total program cost budget of $3,992,313 for all six MEEIA programs, a throughput disincentive ("TD"), a core Earnings Opportunity ("EO")[3] of approximately $370,000 and stretch incentive (bonus) of $110,787, a technical reference manual ("TRM"), and a Total Resource Cost ("TRC") evaluating cost-effectiveness.

Through its November 21, 2022 *Order Approving Stipulation and Agreement,* in Case No. EO-2022-0078, the Commission authorized Liberty to extend the existing MEEIA 2022

[1] Section 393.1075, RSMo, Supp. 2017.
[2] 20 CSR 4240-20.092, 20 CSR 4240-20.093 and 20 CSR 4240-20.094.
[3] Appendix E from the *Global Stipulation and Agreement* filed on September, 15, 2021.

Plan through Plan Year 2023 ("PY23") with some specific exceptions[4] of Liberty's MEEIA Cycle 1.

Through its September 14, 2023 *Order Approving Stipulation and Agreement Extending Liberty's MEEIA Cycle 1 An Additional Year,* in Case No. EO-2022-0078, the Commission authorized Liberty to extend the existing MEEIA 2022 Plan through Plan Year 2024 ("PY24") with specific exceptions[5]. The Signatories also agreed to increase the program administration budget by $75,000 for 2024 due to increases in labor costs since 2021.

II. EXECUTIVE SUMMARY

The program costs and TD, including interest associated with both, along with the EO, are the costs subject to Staff's first prudence review of Liberty's Demand-Side Programs Investment Mechanism ("DSIM") costs.[6] Liberty's MEEIA Cycle 1 Rider DSIM that was in effect at the end of the Review Period is included as Attachment A to this Staff prudence review report ("Report"). The most recent periodic rate adjustment for the Cycle 1 Rider DSIM during this Review Period is in File No. EO-2022-0078.

Commission Rule 20 CSR 4240-20.093(10) requires that Liberty file a Surveillance Monitoring Report ("SMR") quarterly. During Staff's review it was discovered that Liberty has not been filing its quarterly SMR's in accordance with 20 CSR 4240-20.093(10). Staff brought this to Liberty's attention, and Liberty was not aware of this requirement. Since Staff's discussion with Liberty, the Company has filed its 2023 4th quarter SMR,[7] in accordance with 20 CSR 4240-20.093(10), on March 1, 2024. Staff recommends Liberty continue to file its quarterly SMRs in accordance with 20 CSR 4240-20.093(10) going forward.

[4] Those exceptions include the establishment of a policy for long lead time projects that would allow a smooth transition between MEEIA years or cycles for customers, contractors, trade allies, and market actors engaged in projects with lead times greater than 90 days.
[5] Those exceptions include the termination of Liberty's variance from Commission Rule 20 CSR 4240-20.093(9) concerning the filing of annual reports. Liberty's variance from Commission Rule 20 CSR 4240-20.093(2)(I) concerning evaluation, measurement, and verification (EM&V) will continue, but Liberty must begin developing an EM&V plan and implement that plan during the 2024 program year. Liberty will rename the budget category currently specified as EM&V to "Tracking and Reporting." This budget category will include both EM&V and tracking and reporting support activities. Liberty must maintain a ratio of EM&V spending within this category as specified in Commission Rule 20 CSR 4240-20.093(8)(A).
[6] On December 15, 2021, the Commission approved Liberty's Cycle 1 Rider DSIM in File No. EO-2022-0078, changing the Company's Cycle 1 DSIM from a tracker to a rider which provides for periodic rate adjustments between general rate proceedings. (20 CSR 4240-20.093(2)(A)9)
[7] Liberty filed this with tracking number BSUR-2024-0459. In the future they will file this with their FAC quarter surveillance reports.

Table 1 below identifies the line items and Review Period amounts, which are the subject of Staff's prudence review.[8]

Table 1

MEEIA 1 Totals for January 1, 2022 through September 30, 2023		
Category	**Descriptor**	**Period Total**
Total Program Costs ($)	Billed	$ 5,354,323
Total Program Costs ($)	Actual	$ 3,081,378
Total Program Costs ($)	Variance	$ 2,272,944
Total Program Costs ($)	Interest	$ (34,063)
Gross Energy Savings (kWh)	Target	30,104,291
Gross Energy Savings (kWh)	Deemed Actual	8,255,573
Gross Energy Savings (kWh)	Variance	21,848,718
Gross Demand Savings (kW)	Target	4,116
Gross Demand Savings (kW)	Deemed Actual	1,907
Gross Demand Savings (kW)	Variance	2,209
Throughput Disincentive Costs ($)	Billed	$ 695,385
Throughput Disincentive Costs ($)	Actual	$ 636,695
Throughput Disincentive Costs ($)	Variance	$ (58,690)
Throughput Disincentive Costs ($)	Interest	$ 0

Staff reviewed and analyzed a variety of items while examining whether Liberty prudently incurred program costs, TD, EO, and interest costs associated with the MEEIA 2022 Plan for the Review Period. Based on its review and the information provided to Staff, Staff identified no incidence or evidence of imprudence at this time by Liberty for the period of January 1, 2022 through September 30, 2023.

Staff Expert: Brooke Mastrogiannis

III. INTRODUCTION

A. Prudence Standard

Commission Rule 20 CSR 4240-20.093(11) requires that the Commission's Staff conduct prudence reviews of an electric utility's costs for its DSIM no less frequently than every twenty-four (24) months. This Report documents Staff's first review of the prudence of

[8] Staff's prudence review is for the period of January 1, 2022 through September 30, 2023.

Liberty's MEEIA Cycle 1 program costs, Company TD, Company EO, and interest for the period January 1, 2022 through September 30, 2023 ("Review Period").

In evaluating prudence, Staff reviews whether a reasonable person making the same decision would find both the information the decision-maker relied on and the process the decision-maker employed to be reasonable based on the circumstances and information known at the time the decision was made, *i.e.*, without the benefit of hindsight. If either the information relied upon or the decision-making process employed was imprudent, then Staff examines whether the imprudent decision caused any harm to ratepayers. Only if an imprudent decision resulted in harm to ratepayers will Staff recommend a disallowance. However, if an imprudent decision did not result in harm to Liberty's customers, then Staff may further evaluate the decision-making process, and may recommend changes to the company's business practice going forward.

B. Staff Review and Reconciliation of FERC Accounts

As a public utility, Liberty is required to maintain its books and records in accordance with the Federal Energy Regulatory Commission's ("FERC") Uniform System of Accounts ("USoA"). For the MEEIA Cycle 1 expenses during this Review Period, Staff reviewed all of the general ledger accounting transactions provided in Data Request No. 0003. Staff observed that Liberty is coding all of these MEEIA expenses to account 182329, which is a Regulatory Asset account for MEEIA Energy Efficiency Costs. Typically, Staff would expect to see these type of expenses in FERC Account 908 for Customer Assistance Expenses. Staff reviewed Liberty's Chart of Accounts from Data Request No. 0007 in ER-2021-0312, and found Liberty has subaccounts 908102 MEEIA Program Costs MO and 908120 Energy Efficiency Cost Recovery.

Staff brought this to Liberty's attention, and Liberty acknowledged they were still using the same accounting method they used pre-MEEIA. Since Staff's discussion with Liberty, the Company has recognized it needs to change this process going forward. Staff recommends Liberty use either of these 908 accounts listed above instead of account 182329 going forward. This approach will help ensure and prevent these costs from getting included in base rates, and so they will not be amortized over a longer period of time since the expenses have already been incurred and recovered in the DSIM Rider.

Staff Expert: Brooke Mastrogiannis

IV. ENERGY EFFICIENCY INVESTMENT RATE ("EEIR") DETERMINATION

A. Overview of Program Costs

1. Description

During this Review Period, there were Cycle 1 costs since this was a new portfolio of programs for Liberty under MEEIA. The Liberty Cycle 1 costs include: 1) incentive (rebate) payments; 2) program administration costs for residential and business programs; and 3) strategic initiative program costs for marketing, EM&V, research and development, and labor costs.

Staff reviewed all actual program costs Liberty sought to recover through its DSIM charge to ensure only reasonable and prudently incurred costs are being recovered through the DSIM Rider. Staff reviewed and analyzed, for prudency, Liberty's adherence to contractual obligations, adequacy of controls, and compliance with approved tariff sheets. Liberty provided to Staff accounting records for all programs' costs it incurred during the Review Period of January 1, 2022 through September 30, 2023. Staff categorized these costs by program and segregated them between incentive payments and program administrative costs.

The results of Staff's categorization of programs' costs are provided in Table 2 as a total for the Review Period shown below:

Continue on next page

Table 2

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[redacted]

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Liberty incurs administrative costs directly related to the implementation of its approved energy efficiency programs. Staff uses the term "administrative" to mean all costs other than incentives.[9] Staff reviewed each administrative category of cost to determine the reasonableness of each individual item of cost and if the costs were directly related to energy efficiency programs and recoverable from customers through the DSIM Charge. Liberty provided Staff with its policies related to reimbursement of employee incurred travel and business expenses and approval authority for business transactions.

[9] Incentives are program costs for direct and indirect incentive payments to encourage customer and/or retail partner participation in programs and the costs of measures, which are provided at no cost as a part of a program.

Liberty provides incentive payments to its customers as part of its approved energy efficiency programs. Incentive payments are an important instrument for encouraging investment in energy efficient technologies and products by lowering higher upfront costs for energy efficiency measures compared to the cost of standard measures. Incentive payments can also complement other efficiency policies such as appliance standards and energy codes to help overcome market barriers for cost-effective technologies.

During the Review Period, Liberty provided 2022 and 2023 program results workpapers illustrating information related to incentives paid, and the workbooks that the contractors use to keep their data. In 2022 Liberty used multiple vendors and tracking systems to capture program data. A significant portion of this tracking was done manually and then consolidated in the program files to capture both program financials and results. Liberty also provided 2022 and 2023 program financial workbooks, which are the general ledger entries associated with these incentives. Incentives processed at ICF Resources, Inc. ("ICF") do not directly correlate to a general ledger entry on a one-to-one basis, but are linked to an invoice by date. During its review, Staff found that some programs reported in the 2022 and 2023 program results workpaper did not match the total incentives reported in Table 2, which is created from the general ledger. Staff had to rely on Liberty's general ledger to accurately review the total incentives reported in program costs, instead of both sets of workbooks (program results and program financials). Liberty provided a reconciliation of the program results and program financials in response to Staff Data Request No. 0028, and further stated, "Liberty is continuing to improve on data reporting. In future reviews the supporting data for program results will include a cross reference to the vendor invoice to ease this reconciliation process. Liberty is also finalizing the role out of an internal tracking system that will allow for the integration of program vendor data with Liberty's financial systems when fully implemented."

Staff discussed this matter with Liberty and it explained there will be a new tracking system put in place in January 2024. This new system, ETrack+, is a better system that will integrate all data into one spot, so there should no longer be differences between sources. Liberty offered to present Staff a demo of this new system. Staff is looking forward to learning about this new system, and will continue to monitor the incentives paid between the implementers and the general ledger.

For this current review period, the incentive cost to program administrative cost ratio was 48% of total costs for incentives and 52% of total costs for program administrative costs. Staff encourages the Company to strive to minimize total program administrative costs. Staff will be monitoring this ratio in future reviews.

B. Administrative Costs

1. Description

During this MEEIA prudence review, Staff evaluated all administrative expenses incurred to identify Cycle 1 costs that were not specifically MEEIA related under this category or if there was missing information to determine eligibility. Staff requested the Company provide invoices related to implementation contractors; conferences and meetings along with the agendas or related information; travel expenses including airfare, meals, transportation; memberships, sponsorships and association fees; and, other miscellaneous administrative program costs.

Staff sent Data Requests to the Company for all administrative costs and supplemental Data Requests for certain administrative costs, and Liberty's responses explained the purpose of those expenses. Based on Staff's review, Staff is not recommending to disallow any administrative costs during this review.

2. Summary of Cost Implications

If Liberty was imprudent in its decisions relating to the accountability of expenses of the Residential and Business Energy Efficiency Programs, ratepayer harm could result from an increase in current or future DSIM Charge amounts.

3. Conclusion

Staff found all submitted expenses for the MEEIA program to be justified and allowable under the MEEIA programs.

4. Documents Reviewed

a. Staff Data Requests: 0002, 0003, 0003.1, 0006, 0010, 0012, 0013, 0014, 0015, 0016, 0021, 0021.1 and 0023.

Staff Expert: Brooke Mastrogiannis

C. Implementation Contractors

1. Description

Liberty hired business partners for design, implementation, and delivery of its portfolio of residential and business energy efficiency programs. Contracting with competent, experienced, and reliable program implementers is extremely important to the success of Liberty's energy efficiency programs.

As stated in the administrative costs section above, all expenses incurred by the Implementation Contractors were also reviewed for accountability of expenses of the Residential and Business Energy Efficiency Programs, and no disallowances are recommended.

Liberty selected and contracted with the organizations identified in Table 3 to implement individual MEEIA programs. All of the implementers identified in Table 3 are nationally recognized contractors that have solid histories of energy efficiency programs' design and implementation.

Table 3

Reivew Period January 1, 2022 through September 30, 2023			
MEEIA Programs	**Planned Annual Energy Savings (kWh)**	**Planned Annual Demand Savings (kW)**	**Program Implentors**
Efficient Products	1,921,715	288	ICF, Apogee Interactive, Inc.
Low-Income Multifamily	365,706	62	ICF
HVAC Rebate	1,453,187	280	ICF
Whole Home Energy (PAYS)	1,928,422	732	ICF
Small Business Direct Install	3,951,616	489	ICF
Commercial and Industrial Rebate	20,483,644	2,265	ICF/AEG
Total MEEIA Programs	**30,104,290**	**4,116**	

Staff examined the contracts between Liberty and the implementers in an effort to determine if the terms of the contract were followed during the implementation of the residential and business programs. During the review of invoices, ICF, Apogee, and AEG invoices were cross-checked to the general ledger[10] and all invoices were reviewed.

[10] General Ledger for the period under review was provided in response to Data Request No. 0003.

2. Summary of Cost Implications

If Liberty was imprudent in its decisions relating to the supervision of its program implementers, ratepayer harm could result from an increase in the current or future DSIM amounts.

3. Conclusion

Staff found no indication that Liberty has acted imprudently regarding the supervision of its program implementers.

4. Documents Reviewed

a. Liberty's *2022 Energy Efficiency Plan*;
b. Approved MEEIA Energy Efficiency and Demand Side Management Programs Tariff Sheets; and,
c. Staff Data Requests: 0002, 0003, 0008, 0014, 0021 and 0021.1.

Staff Expert: Amanda C. Conner

D. Billed Program Costs

1. Description

For the Review Period, Liberty billed customers through a separate line item on customers' bills titled "Energy Efficiency Investment Charge" to recover estimated energy efficiency programs' costs and estimated Company's TD. The "Energy Efficiency Investment Charge" is based on the customer's monthly consumption and the applicable energy efficiency investment rates approved by the Commission in Case No. ER-2019-0374.[11] During the Review Period of January 1, 2022 through September 30, 2023, Liberty billed customers $5,354,323 to recover its estimated energy efficiency programs' costs for MEEIA Cycle 1. For the same period, Liberty actually spent $3,081,379 on its energy efficiency programs. Thus, Liberty over-collected $2,272,944 from its customers during the Review Period for MEEIA Cycle 1 Program Costs. The monthly amounts that are either over- or under-collected from customers are tracked in a regulatory asset account, along with monthly interest, until Liberty files for rate adjustments under its Rider DSIM and new energy efficiency investment

[11] Rate changes occurred during the Review Period in support of revisions to Promotional Practices Schedule Pro Rider DSIM – Energy Efficiency Investment Charge of Liberty's Schedule No. 6, Section 4, 3rd Revised Sheet No. 27 in Case No ER-2019-0374.

rates are approved by the Commission. The interest associated with these over- or under-collected amounts are provided in Section V of this Report.

2. Summary of Cost Implications

If Liberty was imprudent in its tracking, reporting and/or calculating its estimated billed costs, ratepayer harm could result from an increase in current or future Energy Efficiency Investment Charge amounts.

3. Conclusion

Staff found no indication that Liberty has acted imprudently regarding the calculation of the estimated billed program costs related to the cost recovery of its MEEIA program costs. The monthly amounts that were over- or under-collected from customers are tracked in a regulatory asset account, along with monthly interest, and will be reflected in a future Liberty rate adjustment filing under its Rider DSIM.

4. Documents Reviewed

a. Approved MEEIA Energy Efficiency and Demand Side Management Programs Tariff Sheets;
b. DSIM Rider Case No. ER-2019-0374; and,
c. Staff Data Requests: 0002, 0014, 0023, 0026 and 0027.

Staff Expert: Brooke Mastrogiannis

E. Throughput Disincentive Costs Billed and Actual

1. Description

According to Liberty's current tariff, Throughput Disincentive ("TD") means to represent the utility's lost margins associated with the successful implementation of MEEIA programs.[12] For a utility that operates under a traditional regulated utility model, a "throughput incentive" is created when a utility's increase in revenues is linked directly to its increase in sales. In theory, this relationship between revenues and sales creates a TD, when the utility engages in any activity that would decrease sales, such as utility sponsored energy efficiency programs. The TD allows the utility to recover its lost margin revenues associated with the successful implementation of the MEEIA programs.

[12] Tariff MO P.S.C. Schedule No. 6, 1st revised, Sheet No. 2.1.

Liberty calculates TD monthly based upon all end use measures installed during the month and the savings associated with each installed measure. For Cycle 1, the TD calculation is prescribed in the Rider DSIM where TD = MS x TBR x NTGF.[13] Staff reviewed the various components of the TD calculation for the accuracy and proper timing of measure counts. During 2022, Liberty billed customers $359,965 for the Cycle 1 estimated Company TD. The actual Company TD for Cycle 1 during 2022 was $168,243. Thus, Liberty over-collected $191,722 from its customers during 2022 for Cycle 1 TD[14]. The monthly amounts that are either over- or under-collected from customers are tracked in a regulatory asset account, along with monthly interest, until Liberty files for rate adjustments under its Rider DSIM and new energy efficiency investment rates are approved by the Commission.

2. Summary of Cost Implications

If Liberty was imprudent in its tracking, reporting and/or calculating the Company's estimated billed TD or actual TD cost, ratepayer harm could result from an increase in current or future Energy Efficiency Investment Charge amounts.

3. Conclusion

Staff found no indication that Liberty has acted imprudently regarding the calculation of the TD billed or the actual TD calculation related to the cost recovery of its MEEIA TD costs or recovery of those costs.

4. Documents Reviewed

a. Liberty's *2022 Energy Efficiency Plan*;
b. Stipulations and Agreement in Case No. EO-2022-0078;
c. Approved MEEIA Energy Efficiency and Demand Side Management Programs Tariff Sheets;
d. Phone conversation with Liberty on reconciliation reports; and,
e. Staff Data Requests: 0008, 0017, 0017.1, 0017.2, 0020, and 0024.

Staff Expert: Brooke Mastrogiannis

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[13] Throughput Disincentive = Monthly Savings x Tail Block Rate x Net to Gross Factor. The Empire District Electric Company, d/b/a Liberty Rider DSIM MO P.S.C. Schedule No. 6, 1st Revised Sheet No. 21.
[14] Staff only references the 2022 data here and not the full Review Period, since Liberty only has 2022 actual data for TD, and the 2023 data is only projections. The variance between 2023 billed and actual TD will be included in a future DSIM Rider Filing.

V. GROSS ANNUAL ENERGY AND DEMAND SAVINGS (kWh and kW)

1. Description

The purpose of Liberty's energy efficiency programs is for customers to use less energy; and, therefore, everything else being equal, reduces the need for more generation. In the 2022 Stipulation, Liberty planned for cumulative annual energy savings of 17,202 kWh and demand savings of 2,353 kW for MEEIA Cycle 1. Through its October 21, 2022 *Order Approving Stipulation and Agreement,* in Case No. EO-2022-0078, the Commission authorized Liberty to extend the existing MEEIA 2022 Plan through Plan Year 2023 ("PY23") with the same savings goals of Liberty's MEEIA Cycle 1 plan to be in effect through PY23. Therefore, Liberty's planned annual energy and demand savings for 2023 were reported as identical to 2022 savings. Liberty's Cycle 1 savings and TD program costs were originally scheduled to launch in 2021; therefore, the savings and costs were planned to begin in 2021 and extend through all of 2022. The program did not launch until 2022, but Liberty agreed to take on the full fifteen month budget in the twelve months of 2022.

Achieved cumulative deemed annual energy and demand savings compared to the planned cumulative annual energy and demand savings for the same period is important to understanding the overall performance of Liberty's energy efficiency programs. Table 4 provides a comparison of achieved savings and planned savings for Liberty's residential and business programs specifically for MEEIA Cycle 1 for the Review Period. If Liberty was unable to achieve its planned energy and demand savings levels, that could be an indication the programs were not being prudently administered by the implementers and by Liberty. However, since this is the first review period of Liberty's MEEIA Cycle 1, Staff will continue to monitor the achieved energy and demand savings throughout the course of Cycle 1.

The results in Table 4 below indicate that Liberty's individual programs did not meet energy and demand savings targets during the Review Period of Liberty's MEEIA 2022 Plan.

Table 4

MEEIA 1						
Cycle 1 Totals (kWh & kW) January 1, 2022 through September 30, 2023						
MEEIA Programs	**Achieved Annual Energy Savings (kWh)**	**Planned Annual Energy Savings (kWh)**	**Variance**	**Achieved Annual Demand Savings (kW)**	**Planned Annual Demand Savings (kW)**	**Variance**
Efficient Products	562,807	1,921,715	(1,358,908)	241	288	(47)
Multifamily	11,676	365,706	(354,030)	2	62	(61)
HVAC Rebate	524,323	1,453,187	(928,864)	110	280	(169)
Whole Home Energy	-	1,928,422	(1,928,422)	-	732	(732)
Total Residential Programs	**1,098,806**	**5,669,031**	**(4,570,225)**	**353**	**1,362**	**(1,010)**
SBDI	442,051	3,951,616	(3,509,565)	120	489	(370)
C&I Program	6,714,716	20,483,644	(13,768,928)	1,434	2,265	(831)
Total Business Programs	**7,156,767**	**24,435,260**	**(17,278,493)**	**1,554**	**2,755**	**(1,201)**
Total Portfolio	**8,255,573**	**30,104,291**	**(21,848,717)**	**1,907**	**4,117**	**(2,210)**

Staff compared the Total Resource Cost ("TRC") test for each program to the six TRC targets identified in the Cycle 1 Plan. Liberty's response to Data Request No. 0024 provides TRC results for Cycle 1 Program Year 2022 and Program Year 2023. Three programs reflected a TRC of less than 1.0 in 2022: ** [redacted]. ** For program year 2023, one program reflected a TRC of less than 1.0: ** [redacted]. ** Commission Rule 20 CSR 4240-20.094(6)(B) states in part that:

> If the TRC calculated for a demand-side program not targeted to low-income customers or a general education campaign is not cost effective, the electric utility shall identify the causes why and present possible demand-side program modifications that could make the demand-side program cost-effective. If analysis of these modified demand-side program designs suggests that none would be cost effective, the demand-side program may be discontinued. In this case, the utility shall describe how it intends to end the demand-side program and how it intends to achieve the energy and demand savings initially estimated for the discontinued demand-side program. Nothing herein requires utilities to end any demand-side program which is subject to a cost-effectiveness test deemed not cost-effective immediately.

In a supplemental response to Data Request No. 0024, Liberty states:

> The portfolio will see a majority of the incentive spend and savings achieved in the C&I programs in the last quarter of the year. This will have a strong impact on the overall TRC. The team has been reviewing opportunities for maintaining or improving cost effectiveness in future years. In particular, Liberty has concerns about the cost effectiveness of the HVAC program moving forward due to changes in equipment standards and the claiming process that is currently in place. The

> Company would like to discuss the possibility of changing the claiming methodology, moving from a per unit to a per ton basis to calculate savings at the next DSAG meeting.

Staff will continue to monitor the cost-effectiveness of the Cycle 1 programs and may make recommendations in future Staff Reports if a pattern of non-cost-effectiveness persists.

Staff requested in Data Request Nos. 0020 and 0020.1 (which provided the MEEIA benefit cost workbooks) that Liberty provide the source data to support the energy and demand savings from the TD calculation in an effort to determine the most accurate energy savings associated with the MEEIA Plan for the Review Period. Staff also reviewed the energy and demand savings data in the tracking system reports requested in Data Request No. 0007 (this included the 2022 and 2023 program results workbooks), and the TD calculation spreadsheets (included with Data Request No. 0017) for MEEIA Cycle 1 kWh. During its review, Staff found that while some energy and demand savings reported in the 2022 and 2023 program results workpaper did match to the savings reported in the TD calculation spreadsheets and the benefit cost workpapers, other programs did not entirely match. Liberty explained again that there will be a new tracking system put in place in January 2024. This new system, ETrack+, is a better system that will integrate all data into one spot, so there should no longer be differences between sources. Staff will continue to monitor the energy and demand savings between different workbooks Liberty utilizes.

2. Summary of Cost Implications

If Liberty was imprudent in its tracking, reporting and/or calculating the Company's estimated energy and demand savings, ratepayer harm could result from an increase in current or future Energy Efficiency Investment Charge amounts.

3. Conclusion

Staff found no indication that Liberty has acted imprudently regarding the calculation of the energy savings.

4. Documents Reviewed

a. Liberty's *2022 Energy Efficiency Plan*;
b. Stipulations and Agreement in Case No. EO-2022-0078;
c. Approved MEEIA Energy Efficiency and Demand Side Management Programs Tariff Sheets;

d. Phone conversation with Liberty on reconciliation reports;
e. Staff Data Requests: 0008, 0017, 0020, 0024; and,
f. Reports pulled from TRC.

Staff Expert: Brooke Mastrogiannis

VI. INTEREST

1. Description

Staff reviewed the interest calculations for program costs, broken out by rate class, as provided in Liberty's response to Data Request Nos. 0005 and 0017 for the Review Period. Liberty's tariff sheet 1st Revised Sheet No. 21b, provides that for program costs and TD: "Such amounts shall include monthly interest on cumulative over- or under- balances at the Company's monthly Short-Term Borrowing Rate." Staff verified the Company's average monthly short-term borrowing rates were applied correctly (except what is explained below) to the over- or under-recovered balances for program costs. The short-term borrowing rates utilized were obtained from Liberty's Finance Department and are based on forecasted commercial paper rates utilized in Liberty's money pool calculation.

During the Review Period, Liberty's total for the interest amount accrued for the Company's program costs was $(34,063).

During Staff's review of the Company's calculation of interest, Staff discovered that it appears there is no interest calculated on the over- or under-recovered balances of the TD. Through conversations with Liberty, the Company acknowledges that it inadvertently excluded a column for the TD interest in its interest workpaper and was not captured in its May 2023 DSIM Rider Filing. Staff recommends Liberty calculate interest on the over-recovered balances of the TD in its next DSIM filing, dating back to January 1, 2022.

2. Summary of Cost Implications

If Liberty was imprudent in its reporting and/or calculating of the interest associated with the over- or under-recovery of energy efficiency programs' costs and/or the TD, ratepayer harm could result from an increase in current or future Energy Efficiency Investment Charge amounts.

3. Conclusion

Although the interest calculation on the TD was unintentionally overlooked by the Company, Staff found no indication that Liberty's interest calculations were incorrect so long as it makes an adjustment to include interest on the TD as mentioned above in its next DSIM filing; therefore, Staff found no indication that Liberty acted imprudently regarding the calculation of the interest.

4. Documents Reviewed

a. Approved MEEIA Energy Efficiency and Demand Side Management Programs Tariff Sheets; and,
b. Staff Data Requests: 0003, 0005 and 0008.

Staff Expert: Amy L. Eichholz

VII. EARNINGS OPPORTUNITY ("EO")

1. Description

Liberty's EO is designed to provide a substitute for earnings lost on physical plant that was not built by Liberty because of the energy and demand savings achieved by Liberty's MEEIA programs. The MEEIA 2022 Plan includes a target EO of approximately $370,000 and a stretch (bonus) EO of $110,787 for the MEEIA Cycle 1 period. Liberty's tariff sheet defines Earnings Opportunity Award Determination as:

> "Cycle 1 Earnings Opportunity" (EO) means the annual incentive ordered by the Commission based on actual spending, participation targets and additional metrics defined in the EO table, Appendix F to Exhibit KD-1. The Company's EO will be $369,289 if 100% achievement of the planned targets are met. EO is capped at $480,076. Potential Earnings Opportunity adjustments are described on Sheet No. 1. The Earnings Opportunity Matrix outlining the payout rates, weightings, and caps can be found at Sheet No. 1.[15]

Staff reviewed the Cycle 1 total approved budget, along with the Earnings Opportunity Calculation table from Appendix E of the Commission approved 2022 Stipulation. Since

[15] 3rd Revised Sheet No. 21. Liberty's previous tariff sheets that defines EO are attached to this report in Attachment A.

Liberty did not meet the metrics provided in Appendix E, it did not include the recovery of an earnings opportunity for Cycle 1 during the Review Period of January 1, 2022 through September 30, 2023.

2. Summary of Cost Implications

If Liberty was imprudent in its reporting and/or calculation of the EO, ratepayer harm could result from an increase in current or future DSIM Charge amounts.

3. Conclusion

Staff has verified that Liberty has not recovered earnings opportunity in excess of the amounts awarded.

4. Documents Reviewed

a. Liberty's *2022 Energy Efficiency Plan*;
b. Liberty Tariff Sheet 21 through 21f;
c. Liberty Cycle 1 Global Stipulation and Agreement;
d. DSIM Rider filings EO-2022-0078; and,
e. Staff Data Requests: 0003, 0008, 0017, and 0022.

Staff Expert: Brooke Mastrogiannis

VIII. MEEIA LABOR

1. Description

For MEEIA Cycle I, Liberty included labor costs that are allocated towards the MEEIA DSIM Rider and excluded from base rates in its cost of service. For the Review Period of January 1, 2022 through September 30, 2023, the majority of labor costs were attributed to implementation contractors. Labor for two Liberty employees was also included. Staff reviewed all of the invoices Liberty provided in this MEEIA prudence review in response to Data Request No. 0019.1 for Implementation Contractors. Staff also reviewed additional information for Liberty employee labor costs, including hourly rates and hours worked as well as the scope of their services. Table 5 below is a summary of these labor costs:

Table 5

Contractor/Employee	Amount Allowed
Empire Employees	$ 158,394.64
ANB	$46,580.00
AEG	$ 79,037.50
ICF Inc.	$ 120,156.54
ICF Resources	$631,034.72
Scott Madden	$ 17,265.00
Total	$ 1,052,468.40

After reviewing all of the labor cost data, Staff determined that $1,385.00 had been included as labor costs for Arkansas Electric C&I Rebates and Missouri Gas C&I Rebates. Staff discussed this with the Company, and the Company agreed the amount should not have been included. The Company plans to make an adjustment to remove the amount no later than April 2024. Staff will monitor this adjustment to ensure it is made.

2. Summary of Cost Implications

If Liberty was imprudent in its reporting and/or calculating labor charged towards MEEIA, ratepayer harm could result from an increase to DSIM Charge amounts.

3. Conclusion

Staff found no indication that Liberty has acted imprudently regarding the calculation of MEEIA labor.

4. Documents Reviewed

a. Approved MEEIA Energy Efficiency and Demand Side Management Programs Tariff Sheets; and,

b. Staff Data Requests: 0002, 0003, 0019, 0019.1, and 0019.1 supplemental.

Staff Expert: Amanda C. Conner

IX. CONCLUSION

Staff reviewed and analyzed a variety of items while examining whether Liberty prudently incurred program costs, TD, EO, and interest costs associated with the MEEIA 2022 Plan for the Review Period. Based on its review and the information provided to Staff, Staff identified no incidence or evidence of imprudence at this time by Liberty for the period of January 1, 2022 through September 30, 2023.

DEMAND-SIDE INVESTMENT MECHANISM RIDER
SCHEDULE DSIM
For MEEIA Cycle 1 2021-23 Plan

APPLICABILITY

This rider is applicable to all non-lighting kilowatt-hours (kWh) of energy supplied to customers under the Company's retail rate schedules, excluding kWh of energy supplied to "opt-out" customers. The Demand Side Investment Mechanism (DSIM) Rider will be calculated and applied separately to the following rate classes: (1) Residential Service (NS-RG, TC-RG, TP-RG) and (2) non-Residential Service, which includes: (a) Small General Service (NS-GS, TC-GS and TP-GS), (b) Large General Service (NS-LG and TC-LG), (c) Small Primary Service (NS-SP and TC-SP), (d) Large Power Service (LP) and (e) Transmission Service (TS).

Charges in this DSIM Rider reflect costs associated with implementation of the Missouri Energy Efficiency Investment Act (MEEIA) Cycle 1 Plan and any remaining unrecovered costs from prior MEEIA Cycle Plans or other approved energy efficiency plans. Those costs include:

1) Program Costs, Throughput Disincentive (TD), and Earnings Opportunity Award (EO) (if any) for the MEEIA Cycle 1 Plan, as well as Program Costs, TD and EO for commission approved business program projects completed for prior MEEIA Cycle Plans and any earned Earnings Opportunity earned (and ordered) attributable to prior MEEIA Cycle Plans.

2) Reconciliations, with interest, to true-up for differences between the revenues billed under this DSIM Rider and total actual monthly amounts for:

    i. Program Costs incurred in Cycle 1 and/or remaining unrecovered amounts for prior MEEIA Cycle Plans or other approved energy efficiency plans.
    ii. TD incurred in Cycle 1, and/or remaining unrecovered amounts for prior MEEIA Cycle Plans.
    iii. Amortization of any Earnings Opportunity Award (EO) ordered by the Missouri Public Service Commission (Commission), and/or remaining true-ups or unrecovered amounts for prior MEEIA Cycle Plans.

3) Any Ordered Adjustments. Charges under this DSIM Rider shall continue after the anticipated 12-month plan period of MEEIA Cycle 1 until such time as the costs described in items 1) and 2) above have been billed.

Charges arising from the MEEIA Cycle 1 Plan that are the subject of this DSIM Rider shall be reflected in one "DSIM Charge" on customers' bills in combination with any charges arising from a rider that is applicable to post-MEEIA Cycle 1 Plan demand-side management programs approved under the MEEIA. This will include any unrecovered amounts for Program Costs, unrecovered TD from prior MEEIA Cycle Plans and any Earnings Opportunity, etc. earned / remaining from prior MEEIA Cycle Plans that is expected to begin recovery in January 1, 2022.

DEFINITIONS

As used in this DSIM Rider, the following definitions shall apply:

"Cycle 1 Earnings Opportunity" (EO) means the annual incentive ordered by the Commission based on actual spending, participation targets and additional metrics defined in the EO table, Appendix F to Exhibit KD-1. The Company's EO will be $369,289 if 100% achievement of the planned targets are met. EO is capped at $ 480,076. Potential Earnings Opportunity adjustments are described on Sheet No. 1. The Earnings Opportunity Matrix outlining the payout rates, weightings, and caps can be found at Sheet No. 1.

DEMAND-SIDE INVESTMENT MECHANISM RIDER
SCHEDULE DSIM
For MEEIA Cycle 1 2021-23 Plan

"Deemed Savings Table" means a list of Measures derived from the Company's TRM or cost effectiveness analysis that quantifies gross energy and demand savings associated with Company-specific Measure parameters where available, as outlined in Appendix B to the MEEIA Cycle 1 Plan.

"Effective Period" (EP) means the billing months for which the approved DSIM is to be effective, i.e., the 12 billing months beginning with the January billing month of 2023 and ending with the December billing month of 2023.

"Evaluation Measurement & Verification" (EM&V) means the performance of studies and activities intended to evaluate the process of the Company's Program delivery and oversight and to estimate and/or verify the estimated actual energy and demand savings, cost effectiveness, and other effects from demand-side Programs.

"Incentive" means any consideration provided by the Company, including, but not limited to, buy downs, markdowns, rebates, bill credits, payments to third parties, direct installation, giveaways, and education, which encourages the adoption of Program Measures.

"Measure" means the Energy Efficiency measures described for each program in the Appendix C to the MEEIA Cycle 1 Plan.

"MEEIA Cycle 1 Plan" consists of the demand-side programs and the DSIM described in the MEEIA Cycle 1 Filing, which became effective following Commission order and approval of the MEEIA Cycle 1 Plan under EO-2022-0078.

"Programs" means MEEIA Cycle 1 programs listed in Tariff Sheet No. 27 through 27l____ and added in accordance with the Commission's rule 20 CSR 4240-20.094(4).

"Program Costs" means any prudently incurred program expenditures, including such items as program planning, program design; administration; delivery; end-use measures and incentive payments; advertising expense; evaluation, measurement, and verification; market potential studies; and work on a statewide technical resource manual.

"Short-Term Borrowing Rate" means a rate equal to the weighted average interest paid on the Company's short-term debt during the month.

"Throughput Disincentive" (TD) means the utility's lost margins associated with the successful implementation of the MEEIA programs. The detailed methodology for calculating the TD is described beginning in Tariff Sheet No.21c.

"TRM" means the Technical Resource Manuals utilized to estimate the savings for the measures included in the DSM portfolio.

DETERMINATION OF DSIM RATES

The DSIM during the applicable EP is a dollar per kWh rate for each applicable Service Classification calculated as follows:

DEMAND-SIDE INVESTMENT MECHANISM RIDER
SCHEDULE DSIM
For MEEIA Cycle 1 2021-23 Plan

DSIM = [NPC + NTD + NEO + NOA] / PE

Where:

NPC = Net Program Costs for the applicable EP as defined below,

NPC = PPC + PCR

PPC = Projected Program Costs is an amount equal to Program Costs projected by the Company to be incurred during the applicable EP.

PCR = Program Costs Reconciliation is equal to the cumulative difference, if any, between the NPC revenues billed resulting from the application of the DSIM through the end of the previous EP and the actual Program Costs incurred through the end of the previous EP (which will reflect projections through the end of the previous EP due to timing of adjustments). Such amounts shall include monthly interest on cumulative over- or under-balances at the Company's monthly Short-Term Borrowing Rate.

NTD = Net Throughput Disincentive for the applicable EP as defined below,

NTD = PTD + TDR

PTD = Projected Throughput Disincentive is the Company’s TD projected by the Company to be incurred during the applicable EP. For the detailed method for calculating the TD, see The MEEIA Cycle 1 Plan.

TDR = Throughput Disincentive Reconciliation is equal to the cumulative difference, if any, between the NTD revenues billed during the previous EP resulting from the application of the DSIM and the Company’s TD through the end of the previous EP calculated pursuant to the MEEIA Cycle 1 application, as applicable (which will reflect projections through the end of the previous EP due to timing of adjustments). Such amounts shall include monthly interest on cumulative over- or under- balances at the Company's monthly Short-Term Borrowing Rate.

NEO = Net Earnings Opportunity for the applicable EP as defined below,

NEO = EO + EOR

EO = Earnings Opportunity is equal to the Earnings Opportunity Award monthly amortization multiplied by the number of billing months in the applicable EP, plus the succeeding EP. MEEIA Cycle 1 monthly amortization shall be determined by dividing the Earnings Opportunity Award by the number of billing months from the billing month of the first DSIM after the determination of the annual Earnings Opportunity Award and 12 calendar months following that first billing month.

EOR = Earnings Opportunity Reconciliation is equal to the cumulative difference, if any, between the NEO revenues billed during the previous EP resulting from the application of the DSIM and the monthly amortization of the EO Award through the end of the previous EP (which will reflect projections through the end of the previous EP due to timing of adjustments). Such amounts shall include monthly interest on cumulative over- or under- balances at the Company's monthly Short-Term Borrowing Rate.

DEMAND-SIDE INVESTMENT MECHANISM RIDER
SCHEDULE DSIM
For MEEIA Cycle 1 2021-23 Plan

NOA = Net Ordered Adjustment for the applicable EP as defined below,

NOA = OA + OAR

OA = Ordered Adjustment is the amount of any adjustment to the DSIM ordered by the Commission as a result of prudence reviews and/or corrections under this Rider DSIM. Such amounts shall include monthly interest at the Company's monthly short-term borrowing rate.

OAR = Ordered Adjustment Reconciliation is equal to the cumulative difference, if any, between the NOA revenues billed during the previous EP resulting from the application of the DSIM and the actual OA ordered by the Commission through the end of the previous EP (which will reflect projections through the end of the previous EP due to timing of adjustments). Such amounts shall include monthly interest on cumulative over- or under-balances at the Company's monthly Short-Term Borrowing Rate.

PE = Projected Energy, in kWh, forecasted to be delivered to the customers to which the Rider DSIM applies during the applicable EP.

The DSIM components and total DSIM applicable to the individual Service Classifications shall be rounded to the nearest $0.00001.

Allocation of MEEIA Cycle 1 Program Costs, TD and EO for each rate schedule for the MEEIA Cycle 1 Plan will be allocated as outlined in EO-2022-0078.

This Rider DSIM shall not be applicable to customers that have satisfied the opt-out provisions contained in Section 393.1075.7, RSMo or the Low-income exemption provisions described herein.

CALCULATION OF TD:

Monthly Throughput Disincentive = the sum of the Throughput Disincentive Calculation for all programs applicable to (1) Residential Service (NS-RG, TC-RG, TP-RG): (2) Small General Service (NS-GS, TC-GS and TP-GS), (3) Large General Service (NS-LG and TC-LG), (4) Small Primary Service (NS-SP and TC-SP); (5) Large Power Service (LP); and (6) Transmission Service (TS)

The TD for each Service Classification shall be determined by the following formula:

TD = [MS x TBR x NTGF]

Where:

TD = Throughput Disincentive, in dollars, to be collected for a given month, for a given Service Classification.

MS = Monthly Savings, is the sum of all Programs' monthly savings, in kWh, for a given month, for a given Service Classification.

TBR = Tail Block Rate. Applicable monthly Tail Block Rate for each applicable Service Classification.

DEMAND-SIDE INVESTMENT MECHANISM RIDER
SCHEDULE DSIM
For MEEIA Cycle 1 2021-23 Plan

NTGF = Net-To-Gross Factor. For the EP, all TD calculations will assume a NTGF of 0.8 until such time as a NTGF is determined through EM&V for that EP. Thereafter, for each given EP, the NTGF determined through EM&V will be used prospectively starting with the month in which the Earnings Opportunity Award is determined.

MS = The sum of all Programs' Monthly Savings in kWh, for a given month, for a given class. The Monthly Savings in kWh for each Program shall be determined by the formula:

$$\mathbf{MS = (MAS_{CM} + CAS_{PM} - RB) \times LS + HER}$$

RB = Rebasing Adjustment. The Rebasing Adjustment shall equal the CAS applicable as of the date used for the MEEIA normalization in any general rate case resulting in new rates becoming effective during the accrual and collection of TD$ pursuant to MEEIA Cycle 1. In the event more than one general rate case resulting in new rates becoming effective during the accrual and collection of TD$ pursuant to MEEIA Cycle 1, the Rebasing Adjustment shall include each and every prior Rebasing Adjustment calculation.

LS = Load Shape. The Load Shape is the monthly load shape percent for each program.

MC = Measure Count. Measure Count, for a given month, for a given class, for each measure is the number of each measure installed in the current calendar month.

ME = Measure Energy. Measure Energy will be determined as follows, for each Measure:

i. For Measures not listed under those programs listed in Liberty's MEEIA Cycle 1 Plan, the ME is the annual total of normalized savings for each measure at customer meter per measure defined in the TRM or in the cost-effectiveness analysis.
ii. For Measures in MEEIA Cycle 1 programs, the ME will be the annual value attributable to the installations reported monthly by the program implementer.

MAS = The sum of MC multiplied by ME for all measures in a program in the current calendar month.

CAS = Cumulative sum of MAS for each program for MEEIA Cycle 1.

CM = Current Calendar month

PM = Prior calendar month

HER = Monthly kWh savings for the Home Energy Reports and Income-Eligible Home Energy Reports programs measured and reported monthly by the program implementer.

DEMAND-SIDE INVESTMENT MECHANISM RIDER
SCHEDULE DSIM
For MEEIA Cycle 1 2021-23 Plan

EARNINGS OPPORTUNITY AWARD DETERMINATION

The MEEIA Cycle 1 EO Award shall be calculated using the matrix in the MEEIA Cycle 1 Plan. The cumulative EO will not go below $0. The EO target at 100% is $ $369,289. The EO cannot go above $480,076. The cap is based on current program levels. If Commission-approved new programs are added during the EP and any program plan extensions through 2023, the Company may seek Commission approval to have the targets for the cap of the EO scale proportionately to the spending and participation targets.

FILING

After the initial DSIM Rider rate adjustment filing, the Company shall make a DSIM Rider rate adjustment filing at least annually under the Term of this MEEIA Rider. DSIM Rider rate adjustment filings shall be made at least sixty (60) days prior to their effective dates.

PRUDENCE REVIEWS

A prudence review shall be conducted no less frequently than at twenty-four (24) month intervals in accordance with 20 CSR 4240-20.093(11). Any costs, which are determined by the Commission to have been imprudently incurred or incurred in violation of the terms of this DSIM Rider, shall be returned to customers through an adjustment in the next DSIM Rider rate adjustment filing and reflected in factor OA above.

DISCONTINUING THE DSIM

The Company reserves the right to discontinue the entire MEEIA Cycle 1 portfolio, if the Company determines that implementation of such programs is no longer reasonable due to changed factors or circumstances that have materially and negatively impacted the economic viability of such programs as determined by the Company, upon no less than thirty days' notice to the Commission. As a result of these changes, the Company may file to discontinue this DSIM. Similar to Program discontinuance, the Company would file a notice indicating that it is discontinuing the DSIM Rider. This notice would include a methodology for recovery of any unrecovered Program Costs and TD.

DEMAND-SIDE INVESTMENT MECHANISM RIDER
SCHEDULE DSIM
For MEEIA Cycle 1 2021-23 Plan

DEMAND SIDE INVESTMENT MECHANISM CHARGE

As approved in Commission Case No. EO-2022-0078 MEEIA Cycle 1 Filing.

MEEIA 2023 DSIM Components
(MEEIA Cycle 1 2023 Plan)

Service Class	**NPC/PE ($/kWh)**	**NTD/PE ($/kWh)**	**NEO/PE ($/kWh)**	**NOA/PE ($/kWh)**	**Total DSIM ($/kWh)**
Residential Service	$0.00044	$0.00007	n/a	n/a	$0.00051
Non-Residential Service	$0.00046	$0.00019	n/a	n/a	$0.00065

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the First Prudence Review of the Missouri Energy Efficiency Investment Act (MEEIA) Cycle 1 Energy Efficiency Programs of The Empire District Electric Company d/b/a Liberty	)))))	Case No. EO-2024-0151

AFFIDAVIT OF AMANDA C. CONNER

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW AMANDA C. CONNER and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Amanda C. Conner

AMANDA C. CONNER

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 29th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught

Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the First Prudence Review of the Missouri Energy Efficiency Investment Act (MEEIA) Cycle 1 Energy Efficiency Programs of The Empire District Electric Company d/b/a Liberty	)))))	Case No. EO-2024-0151

AFFIDAVIT OF AMY L. EICHHOLZ

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW AMY L. EICHHOLZ and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Amy L. Eichholz

AMY L. EICHHOLZ

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 29th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught

Notary Public

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the First Prudence Review of the Missouri Energy Efficiency Investment Act (MEEIA) Cycle 1 Energy Efficiency Programs of The Empire District Electric Company d/b/a Liberty	)))))	Case No. EO-2024-0151

AFFIDAVIT OF BROOKE MASTROGIANNIS

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

COMES NOW BROOKE MASTROGIANNIS and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

Brooke Mastrogiannis

BROOKE MASTROGIANNIS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 28th day of March 2024.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2027
Commission Number: 15207377

Dianna L. Vaught

Notary Public