

The Empire District Electric Company
A Liberty Utilities Company
Case No. ER-2019-0374

											Amount to be included for		
											Disallowed	Advertising Expense	
921702	87.91%										Invoice		
	921702	520	FE	2018	5	5/17/2018		1,006.91		\$ 1,007	\$ -	\$ 1,007	
	921702	520	ADPY	2018	6	6/11/2018		8,355.38		8,355	-	8,355	
	921702	520	FE/MS	2018	6	6/8/2018		6,926.61		6,927	-	6,927	
	921702	520	MS	2018	6	6/11/2018		274.51		275	-	275	
	921702	520	FE/MS	2018	6	6/8/2018		6,068.63		6,069	-	6,069	
GL001	921702	520	ADTP	2018	8	8/29/2018	APA0046850	AP Accruals	6,633.59	Yes-Match	6,634	6,634	
GL001	921702	520	ADEB	2018	9	9/18/2018	APA0047453	AP Accruals	6,083.75	Yes-Match	6,084	6,084	
GL001	921702	520	ADEB	2018	9	9/28/2018	APA0047461	AP Accruals	-		-	-	
										35,349	-	35,349	
908043	89%												
	908043	520		2018	12	12/26/2018		7,662.52		3,065	-	3,065	
	908043	500		2018	1	1/2/2019		7,662.52		3,065	-	3,065	
GL001	908043	500	ADEC	2019	1	1/16/2019	APA0049699	AP Accruals	57.96	Yes-Match	58	(58)	-
GL001	908043	500	ADEC	2019	2	2/11/2019	APA0050292	AP Accruals	115.92	Yes-Match	116	-	116
GL001	908043	500	AD	2019	3	3/7/2019	APA0050975	AP Accruals	99.72	Yes-Match	100	-	100
										6,404	(58)	6,346	
909236	89.09%												
	909236	520	ADAS	2018	5	5/1/2018		6,532.39		6,532	-	6,532	
GL001	909236	520	ADPI	2018	5	5/7/2018	APA0044546	AP Accruals	3,725.00	Yes-Match	3,725	-	3,725
GL001	909236	520	ADMI	2018	5	5/18/2018	APA0044862	AP Accruals	3,725.00	Yes-Match	3,725	-	3,725
GL001	909236	520	ADGE	2018	12	12/11/2018	APA0049130	AP Accruals	100.00	Yes-Match	100	(100)	-
GL001	909236	520	ADAS	2018	12	12/18/2018	APA0049135	AP Accruals	2,500.00	Yes-Match	2,500	-	2,500
										16,582	(100)	16,482	
182303	0												
GL001	182303	000	ADEC	2019	1	1/16/2019	APA0049699	AP Accruals	9.66	Yes-Match	10	-	10
GL001	182303	000	ADEC	2019	2	2/11/2019	APA0050292	AP Accruals	19.32	Yes-Match	19	-	19
GL001	182303	000	AD	2019	3	3/7/2019	APA0050975	AP Accruals	16.62	Yes-Match	17	-	17
										46	-	46	
182318	100%												
GL001	182318	000	ADEC	2019	1	1/16/2019	APA0049699	AP Accruals	119.14	Yes-Match	119	(119)	-
GL001	182318	000	AD	2019	1	1/28/2019	APA0049972	AP Accruals	162.00	Yes-Match	162	-	162
GL001	182318	000	ADEC	2019	2	2/11/2019	APA0050292	AP Accruals	238.28	Yes-Match	238	-	238
GL001	182318	000	AD	2019	3	3/7/2019	APA0050975	AP Accruals	204.98	Yes-Match	205	-	205
										724	(119)	605	
930143	85.07%												

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921702	87.91%												
GL001	930143	520	ADCR	2018	4	4/2/2018	APA0043964	AP Accruals	1,000.00	Yes-Match	1,000		1,000
GL001	930143	520	AD	2019	1	1/23/2019	APA0049967	AP Accruals	72.00	Yes-Match	72	(72)	-
											1,072	(72)	1,000
426412	0												
GL001	426412	999	ADTC	2018	6	6/7/2018	APA0045208	AP Accruals	326.25	Yes-Match	327	-	327
426413	0												
GL001	426413	999	ADTC	2018	5	5/8/2018	APA0044547	AP Accruals	326.25	Yes-Match	327	-	327
903022	89.06%												
GL001	903022	550	ADEC	2019	1	1/16/2019	APA0049699	AP Accruals	70.84	Yes-Match	71	(71)	-
GL001	903022	550	ADEC	2019	2	2/11/2019	APA0050292	AP Accruals	141.68	Yes-Match	142	-	142
GL001	903022	550	AD	2019	3	3/7/2019	APA0050975	AP Accruals	121.88	Yes-Match	122	-	122
											334	(71)	264
909231	89.06%												
	909231	520		2019	3	3/31/2019			48.00		48	-	48
GL001	909231	520	ADEC	2018	6	6/7/2018	APA0045208	AP Accruals	48.00	Yes-Match	48	-	48
GL001	909231	520	ADAS	2018	6	6/12/2018	APA0045211	AP Accruals	6,149.00	Yes-Match	6,149	-	6,149
GL001	909231	520	ADEC	2018	7	7/9/2018	APA0045933	AP Accruals	48.00	Yes-Match	48	-	48
GL001	909231	520	ADEC	2018	8	8/5/2018	APA0046484	AP Accruals	48.00	Yes-Match	48	-	48
GL001	909231	520	ADAS	2018	8	8/31/2018	APA0046852	AP Accruals	6,676.00	Yes-Match	6,676	-	6,676
GL001	909231	520	ADEC	2018	9	9/20/2018	APA0047455	AP Accruals	48.00	Yes-Match	48	-	48
GL001	909231	520	ADAS	2018	9	9/28/2018	APA0047461	AP Accruals	-		-	-	-
GL001	909231	520	ADEC	2018	9	9/28/2018	APA0047461	AP Accruals	-		-	-	-
GL001	909231	520	ADEC	2018	11	11/7/2018	APA0048435	AP Accruals	48.00	Yes-Match	48	-	48
GL001	909231	520	ADAS	2018	12	12/18/2018	APA0049135	AP Accruals	17,582.00	Yes-Match	17,582	-	17,582
GL001	909231	520	ADEC	2019	1	1/23/2019	APA0049967	AP Accruals	48.00	Yes-Match	48	-	48
GL001	909231	520	ADEC	2019	2	2/12/2019	APA0050293	AP Accruals	48.00	Yes-Match	48	-	48
											30,791	-	30,791
909232	89.06%												
GL001	909232	520	ADRM	2018	4	4/10/2018	APA0043970	AP Accruals	505.95	Yes-Match	506	-	506
GL001	909232	520	ADRM	2018	5	5/8/2018	APA0044547	AP Accruals	1,331.05	Yes-Match	1,331	-	1,331
GL001	909232	520	ADAS	2018	6	6/6/2018	APA0045207	AP Accruals	10,012.00	Yes-Match	10,012	-	10,012
GL001	909232	520	ADAS	2018	8	8/15/2018	APA0046492	AP Accruals	10,017.00	Yes-Match	10,017	-	10,017
GL001	909232	520	ADRM	2018	11	11/26/2018	APA0048723	AP Accruals	1,517.85	Yes-Match	1,518	-	1,518
GL001	909232	520	ADAS	2018	12	12/18/2018	APA0049135	AP Accruals	19,913.00	Yes-Match	19,913	-	19,913

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921702	87.91%										Invoice		
GL001	909232	520	ADRM	2019	2	2/12/2019	APA0050293	AP Accruals	1,517.85	Yes-Match	1,518	-	1,518
											44,815	-	44,815
909233	89.06%												
GL001	909233	520	ADPI	2018	4	4/10/2018	APA0043970	AP Accruals	450.00	Yes-Match	450	-	450
GL001	909233	520	ADAS	2018	4	4/13/2018	APA0043973	AP Accruals	600.00	Yes-Match	600	(600)	-
GL001	909233	520	ADHB	2018	4	4/13/2018	APA0043973	AP Accruals	517.50	Yes-Match	518	-	518
GL001	909233	520	ADVA	2018	4	4/13/2018	APA0043973	AP Accruals	600.00	Yes-Match	600	(600)	-
GL001	909233	520	ADAS	2018	4	4/23/2018	APA0044249	AP Accruals	600.00	Yes-Match	600	(600)	-
GL001	909233	520	ADAS	2018	4	4/24/2018	APA0044250	AP Accruals	2,322.00	Yes-Match	2,322	-	2,322
GL001	909233	520	ADSW	2018	4	4/24/2018	APA0044250	AP Accruals	217.50	Yes-Match	218	-	218
GL001	909233	520	ADVA	2018	4	4/24/2018	APA0044250	AP Accruals	322.00	Yes-Match	322	-	322
GL001	909233	520	ADAS	2018	5	5/8/2018	APA0044547	AP Accruals	876.00	Yes-Match	876	-	876
GL001	909233	520	ADPI	2018	5	5/8/2018	APA0044547	AP Accruals	450.00	Yes-Match	450	-	450
GL001	909233	520	ADHB	2018	5	5/16/2018	APA0044553	AP Accruals	360.00	Yes-Match	360	(360)	-
GL001	909233	520	ADAS	2018	6	6/7/2018	APA0045208	AP Accruals	1,502.00	Yes-Match	1,502	-	1,502
GL001	909233	520	ADAS	2018	6	6/18/2018	APA0045562	AP Accruals	3,111.95	Yes-Match	3,112	-	3,112
GL001	909233	520	ADAS	2018	6	6/19/2018	APA0045563	AP Accruals	282.00	Yes-Match	282	-	282
GL001	909233	520	ADAS	2018	6	6/21/2018	APA0045565	AP Accruals	307.88	Yes-Match	308	-	308
GL001	909233	520	ADAS	2018	6	6/22/2018	APA0045566	AP Accruals	286.00	Yes-Match	286	-	286
GL001	909233	520	ADAS	2018	6	6/27/2018	APA0045569	AP Accruals	345.00	Yes-Match	345	-	345
GL001	909233	520	ADAS	2018	6	6/28/2018	APA0045570	AP Accruals	225.00	Yes-Match	225	-	225
GL001	909233	520	ADAS	2018	7	7/9/2018	APA0045933	AP Accruals	1,644.00	Yes-Match	1,644	-	1,644
GL001	909233	520	AD	2018	8	8/5/2018	APA0046484	AP Accruals	900.00	Yes-Match	900	-	900
GL001	909233	520	ADEC	2018	8	8/13/2018	APA0046490	AP Accruals	644.00	Yes-Match	644	-	644
GL001	909233	520	ADRM	2018	8	8/13/2018	APA0046490	AP Accruals	1,062.50	Yes-Match	1,063	-	1,063
GL001	909233	520	AD	2018	8	8/20/2018	APA0046843	AP Accruals	72.00	Yes-Match	72	-	72
GL001	909233	520	ADEC	2018	9	9/7/2018	APA0047210	AP Accruals	644.00	Yes-Match	644	-	644
GL001	909233	520	ADAS	2018	9	9/20/2018	APA0047455	AP Accruals	445.00	Yes-Match	445	(445)	-
GL001	909233	520	ADMI	2018	9	9/20/2018	APA0047455	AP Accruals	450.00	Yes-Match	450	(450)	-
GL001	909233	520	ADAS	2018	9	9/28/2018	APA0047461	AP Accruals	-		-	-	-
GL001	909233	520	ADEC	2018	9	9/28/2018	APA0047461	AP Accruals	-		-	-	-
GL001	909233	520	ADMI	2018	9	9/28/2018	APA0047461	AP Accruals	-		-	-	-
GL001	909233	520	ADCS	2018	10	10/17/2018	APA0048125	AP Accruals	554.00	Yes-Match	554	-	554
GL001	909233	520	ADEC	2018	10	10/17/2018	APA0048125	AP Accruals	322.00	Yes-Match	322	-	322
GL001	909233	520	ADCS	2018	11	11/7/2018	APA0048435	AP Accruals	734.00	Yes-Match	734	-	734
GL001	909233	520	ADGE	2018	11	11/7/2018	APA0048435	AP Accruals	525.00	Yes-Match	525	(525)	-

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921702	87.91%										Invoice		
GL001	909233	520	ADAS	2018	12	12/5/2018	APA0049125	AP Accruals	284.00	No	284	-	284
GL001	909233	520	ADGE	2018	12	12/5/2018	APA0049125	AP Accruals	322.00	Yes-Match	322	(322)	-
GL001	909233	520	ADHB	2018	12	12/5/2018	APA0049125	AP Accruals	180.00	Yes-Match	180	-	180
GL001	909233	520	ADMI	2018	12	12/5/2018	APA0049125	AP Accruals	322.00	Yes-Match	322	-	322
GL001	909233	520	ADMI	2018	12	12/6/2018	APA0049126	AP Accruals	75.00	Yes-Match	75	-	75
GL001	909233	520	ADGE	2018	12	12/11/2018	APA0049130	AP Accruals	50.00	Yes-Match	50	(50)	-
GL001	909233	520	ADGE	2019	1	1/16/2019	APA0049699	AP Accruals	322.00	Yes-Match	322	(322)	-
											22,926	(4,274)	18,652
922700	85.07%												
GL001	922700	999	AD	2019	3	3/21/2019	APA0051186	AP Accruals	584.36	Yes-Match	584	(584)	-
930104	85.07%												
GL001	930104	508	AD	2018	11	11/6/2018	APA0048434	AP Accruals	549.28	Yes-Match	549	-	549
											\$ 160,831	\$ (5,278)	\$ 155,552