



**The Empire District Electric Company**  
**A Liberty Utilities Company**  
Case No. ER-2019-0374  
MPSC Data Request – 0033.1

Data Request Received: 02/11/20  
Request No. 0033.1

Date of Response: 03/09/2020  
Respondent: Christi Botts/Mindy Forbes

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**REQUEST:**

In DR 0033 Staff asked for the dollar amount and accounts to which incentive compensation was recorded. Staff was provided with the attachment labeled: “MPSC\_DR\_0033 – Incentive Plan.” After a follow-up phone call on 2/6/2020 Empire further clarified that this breakdown of incentive pay was for the short term plans of the Empire Electric district only. Please provide the account numbers and corresponding amounts that are recorded in Empire Electric’s general ledger for ALL incentive pay for the test year (04/2018 – 03/2019). Please be sure to include both short and long term plans, both direct and indirect assigned amounts, and all districts including Empire Electric, Empire Labs, LU Labs, and Central Region.

**RESPONSE:**

Please refer to the below attachments for incentive compensation recorded in the Company’s test year for Empire Electric, Empire LABS, LU LABS and Central Region (which includes accruals and true-up entries for incentive compensation). As previously mentioned the Company did not track for general ledger purposes the split between Short Term and Long Term incentives during the test year for indirect charges.

- Summary Incentive Compensation
- Incentive Pay Accrual – STIP & LTIP

For the direct account numbers please refer to the document labeled: “Incentive Pay Accruals – STIP & LTIP”

The respective general ledger accounts for LABS US, ELABS and Central Region are charged to the following accounts:

- 923510 – Corporate Services (LABS US & ELABS)
- 923610 – Business Services (LABS US & ELABS)
- 923810 – Central Indirect Allocs

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STIP/LTIP	Amount	Source	Expensed Amount
Empire Incentive	\$ 3,268,253	Incentive Pay Accruals - STIP LTIP	\$ 2,469,662
Empire 2017 Accrual	(762,580)	Incentive Pay Accruals - STIP LTIP	(660,965)
Empire 2018 Accrual	-	Incentive Pay Accruals - STIP LTIP	0
Empire	402,725	Incentive Pay Accruals - STIP LTIP	505,152
LABS - US	296,919	Indirect Invoices	296,919
ELABS	128,377	Indirect Invoices	128,377
Central Region	744,534	Indirect Invoices	744,534
Total Incentive Per GL:	<u>\$ 4,078,229</u>	Total Incentive Expensed Per GL:	<u>\$ 3,483,679</u>