



The Empire District Electric Company d/b/a Liberty

Case No. ER-2024-0261

Missouri Public Service Commission Data Request - 0252

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Data Request Received: 2025-01-17

Response Date: 2025-03-07

Request No. 0252

Witness/Respondent: Colin Penny

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**REQUEST:**

For each phase of the Customer First Transition, by year, for all phases of the transition:

- (a) the total budgeted amount for Liberty (parent),
- (b) the total budgeted amount for Empire in total and by district (if possible),
- (c) the total amount actually incurred for Liberty,
- (d) the total amount actually incurred for Empire in total and by district (if possible),
- (e) the variance amount,
- (f) detailed reason for variance.

**RESPONSE:**

Please refer to attachment “EMPIRE Customer First Data Request 0252 January 2025.xlsx”. The total Customer First cost at full implementation was \$544.3M (including AMI). The C1 costs were allocated to Liberty Empire and affiliates using Liberty’s cost allocation methodologies set forth in the APUC Cost Allocation Manual (CAM). The C1 program was a multi-year initiative implemented in phases across Liberty’s regulated jurisdictions to bring all operating utilities onto a standard SAP platform. The final allocation of C1 costs was subject to true-up because the final and total costs were not fully known until all jurisdictions completed their implementations, which occurred. After C1 was fully deployed across all Liberty jurisdictions, a true up was made based on updated inputs. Here, the true up for Liberty Empire resulted in minimal variance to budget.