



The Empire District Electric Company d/b/a Liberty

Case No. ER-2024-0261

Office Public Counsel Data Request - 8003.1

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Response Date: 2025-02-24

Request No. 8003.1

Witness/Respondent: Tim Wilson

Submitted by: Lena Mantle, lena.mantle@opc.mo.gov

REQUEST:

In his response to OPC DR 8003, Tim Wilson stated that the fuel related driver mentioned in his testimony was the net of two categories of items. The first was "All fuel related revenues and expenses (SPP revenues, REC revenues, transmission revenues, fuel production expenses, and transmission expenses). The GL account numbers associated with this category of items can be viewed within Schedule LP-07). The sum of this category is \$60,673,098." Please provide the amounts for each of the fuel-related revenues and expense included in the sum of \$60,673,098 by sub-account as provided on Schedule LP-07.

RESPONSE:

Please see attachment labeled: "[OPC DR 8003.1.xlsx](#)" which provides the breakdown of the \$60,673,098 by GL account number. Case Number ER-2021-0312 was resolved with a black box settlement, as such the Company calculated the \$60M by utilizing the Company's surrebuttal position in Case Number ER-2021-0312 and comparing it to the Company's direct pro forma position within this docket (ER-2024-0261).

Please note while preparing the response to this request the Company determined that the balances utilized from its surrebuttal position of the prior docket inadvertently excluded transmission expense as well as resource capacity costs. Once factoring in these accounts/balances within the calculation, the increase related to fuel related revenues and expenses is \$31,833,139.

		Company Surrebuttal Position 2021	Company Direct	Difference/Increase in
		Rate Case	2024 Pro Forma	Fuel Costs
Fuel Related Production Revenues/Expenses:			Ending Balance	
501002	MO Fuel Adj Current Period	-	-	-
501003	MO Fuel Adj Recovery	-	-	-
501011	Conv & Seminar-Fuel	407	-	(407)
501042	Fuel - Coal	26,034,466	11,779,499	(14,254,967)
501045	Fuel - Oil	590,722	974,471	383,749
501183	Sales Of Ash	(37,566)	-	37,566
501400	Ops Labor-Fuel Handling	210,864	159,090	(51,774)
501401	Ops Mtls-Fuel Handling	162,370	123,266	(39,104)
501601	Fuel Administration - Asbury	14,665	-	(14,665)
501604	Fuel Administration - Riverton	959	622	(336)
501605	Fuel Administration Plum Point	114,607	72,318	(42,289)
547210	Combust Turb Fuel Natural Gas	59,083,873	56,051,070	(3,032,804)
547213	Fuel - No 2 Oil Fuel	1,679,469	2,499,690	820,220
547300	MO/KS Deriv Unrecov Fuel Exp	-	-	-
547301	NonFAS133 Deriv (Gain)/Loss	1,845,044	293,535	(1,551,508)
547606	Fuel Adm Energy Center	-	16,607	16,607
547607	Fuel Adm E Traders Commission	3,158	-	(3,158)
555430	Direct Purchases	25,755,812	34,206,005	8,450,193
555XXX	Resource Capacity	(1)	11,066,844	11,066,844
555700	TCR Unreal/Unrecov	-	-	-
555800	DA Asset Energy Purchase	120,446,425	103,634,612	(16,811,812)
555810	DA NonAsset Energy Purchase	-	-	-
555820	DA Virtual Energy Purchase	-	283,276	283,276
555840	DA Reg Up Cost	400,752	1,212,652	811,900
555850	DA Reg Down Cost	400,752	270,730	(130,022)
555860	DA Spin Reserve Cost	400,752	1,566,077	1,165,325
555870	DA Supp Reserve Cost	400,752	559,543	158,791
555880	DA Other PP Expense	-	6,300,420	6,300,420
555900	RT Asset Energy Purchase	6,339,286	32,584,333	26,245,047
555920	RT Virtual Energy Purchase	-	-	-
555940	RT Reg Up Cost	-	2,113,009	2,113,009
555950	RT Reg Down Cost	-	1,251,560	1,251,560
555960	RT Spin Reserve Cost	-	1,338,486	1,338,486
555970	RT Supp Reserve Cost	-	97,129	97,129
555980	RT Other PP Expense	(38)	1,650,506	1,650,544
555990	TCR Settlements	(4,544,496)	(957,847)	3,586,649
555995	Auction Revenue Rights	(8,293,064)	(19,816,193)	(11,523,129)
555999	Purchased Power-Net Metering	60,752	375,366	314,613
506201	Limestone Expense	165,575	93,795	(71,779)
506202	Ammonia Expense	126,068	122,995	(3,073)
506203	Powdered Activated Carbon	76,027	63,281	(12,746)
506204	Lime Expense	165,778	260,386	94,609
548202	Ammonia Expense	378,494	321,907	(56,588)
411800	Gains-Disposition Emmiss Allow	-	-	-
447849	SPP IM Revenue - Wind	-	(40,916,149)	(40,916,149)
447850	SPP IM Rev	(135,915,521)	(124,257,378)	11,658,143
447851	MJMEUC Revenue	-	-	-
447860	Bilateral/Off Line Aux Rev	-	-	-
447861	MJMEUC Revenue	(5,320,578)	(2,249,308)	3,071,270
456075	REC Rev	(196,465)	-	196,465
456210	REC Revenue - Wind	-	(419,642)	(419,642)
456215	REC Revenue - Wind Post-Stub Per	(413,909)	(2,911,826)	(2,497,918)
456270	Wind - Partner Contribution/Distributions - FAC	(45,786,407)	-	45,786,407
Total Fuel Related Production Revenues and Expenses		44,349,785	79,814,739	35,464,954

Fuel Related Transmission Revenues/Expenses:

457131	Oth EI Rev-Sched Sys Ctrl&Disp	-	-	-
457132	Oth EI Rev-React Supply&Volt	(75,433)	(79,014)	(3,581)
457137	Ot EI RvOffSys LTFSTF PTP Trns	(507,611)	(1,342,351)	(834,740)
457138	Ot EI RvOffSys NnFrm PTP Trns	(161,449)	(291,859)	(130,410)
457141	Sch 11 NITS	(4,555,199)	(7,045,892)	(2,490,693)
457142	Sch 11 PTP	(529,026)	(373,374)	155,652
457143	Sch 9 City of Monett	-	-	-
457144	Sch 9 City of Mt Vernon	-	-	-
457145	Oth EI Rev-Off-Sys Dist	-	-	-
457146	Sch 9 City of Lockwood	-	-	-
457147	Sch 9 City of Chetopa	-	-	-

457148	Sch 9 Kepco		-	-	-	
457149	Sch 11 NITS Monett		-	-	-	
457150	Sch 11 NITS Mt Vernon		-	-	-	
457151	Sch 11 NITS Lockwood		-	-	-	
457153	Sch 11 NITS Chetopa		-	-	-	
457154	Sch 11 NITS Kepco		-	-	-	
457160	Sch 1 PTP		(513,284)	(26,206)	487,078	
565414	SPP Fixed Chg - Native Load	(1)	-	20,821,927	20,821,927	
565415	SPP Var Chg - Native Load	(1)	-	509,960	509,960	
565416	Non SPP Fixed Chg -Native Load	(1)	-	5,403,533	5,403,533	
575700	IM Market Facilitation, Monito		-	1,289,419	1,289,419	
<u>Total Fuel Related Transmission Revenues and Expenses</u>			(6,342,002)	18,866,142	25,208,144	
<u>Total Fuel Related Revenues and Expenses</u>			(2) \$	38,007,783	\$ 98,680,881	\$ 60,673,098
<u>Revised Total Fuel Related Revenues and Expenses</u>			Σ (2) = \$	66,847,741	\$ 98,680,881	\$ 31,833,139

Footnote:

(1) When calculating the Company's prior rate case surrebuttal position for total fuel related revenues and expenses it was noted that balances for resource capacity costs and transmission costs were inadvertantly excluded. However, please see below for the respective balances by account that should have been utilized.

555XXX	Resource Capacity	10,607,005
565414	SPP Fixed Chg - Native Load	14,135,143
565415	SPP Var Chg - Native Load	390,258
565416	Non SPP Fixed Chg -Native Load	3,707,552
	(2)	28,839,958