

The Empire District Electric Company
 Test Year Ending September 30, 2020
 ER-2021-0312
 WP 3.8 - Regulatory Assets

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Non-Cash Item/ Non Electric (f)	Total Company Reclassed Ending Balance (g) = (e) + (f)	Missouri Allocation Factor (h)	Total Missouri Test Year Ending Balance (i) = (g) x (h)	RB ADJ 9 Reg. Asset Update (j)	Total Missouri Pro Forma Balance (k) = (i) + (j)
REGULATORY ASSETS											
1	182	182303	Arkansas DSM Reg Asset	TB 09-2020	\$ (322,009)	\$ 322,009	\$ -	0.00%	\$ -	\$ -	\$ -
2	182	182308	Iatan Deferred Carrying Costs		3,941,328	-	3,941,328	100.00%	3,941,328	(121,583)	3,819,745
3	182	182309	Kansas DSM Reg Asset		-	-	-	0.00%	-	-	-
4	182	182310	Missouri DSM Reg Asset		-	-	-	0.00%	-	-	-
5	182	182311	Deferred Tax Asset-Fas 109		7,987,168	(7,987,168)	-	0.00%	-	-	-
6	182	182317	Loss int swap 5.8% Nte 7-1-35		677,568	(677,568)	-	0.00%	-	-	-
7	182	182318	Cust Programs Collaborative		3,821,756	-	3,821,756	100.00%	3,821,756	(273,228)	3,548,528
8	182	182319	Reg Asset-Equity AFUDC		13,750,826	(13,750,826)	-	0.00%	-	-	-
9	182	182320	Deferred KS Fuel Cost		499,215	(499,215)	-	0.00%	-	-	-
10	182	182321	Recovery KS Fuel Cost		-	-	-	0.00%	-	-	-
11	182	182324	KS 2007 Ice Storm Def Charges		78,058	(78,058)	-	0.00%	-	-	-
12	182	182325	KS 2007 Ice Storm Carrying Cst		15,187	(15,187)	-	0.00%	-	-	-
13	182	182326	EDG DSM Costs GR-2009-0434		-	-	-	0.00%	-	-	-
14	182	182329	MEEIA Energy Efficiency Costs		5,269	(5,269)	-	100.00%	-	-	-
15	182	182331	MO PlumPt Df Chgs ER-2010-0130		99,052	-	99,052	100.00%	99,052	(945)	98,107
16	182	182332	MO IatanII Df Chg ER-2010-0130		2,117,824	-	2,117,824	100.00%	2,117,824	(33,189)	2,084,635
17	182	182337	May 2011 Tornado Strm Deferral		211,005	-	211,005	100.00%	211,005	(63,301)	147,703
18	182	182338	MO 2011 Tornado Depr Deferral		336,372	-	336,372	100.00%	336,372	(100,912)	235,460
19	182	182339	May 2011 Tornado Carrying Cost		458,911	-	458,911	100.00%	458,911	(137,673)	321,238
20	182	182343	PeopleSoft Costs ER-2011-0004		62,606	-	62,606	100.00%	62,606	(23,477)	39,129
21	182	182344	Lowinc Rate Pilot ER-2016-002		348,666	-	348,666	100.00%	348,666	30,440	379,106
22	182	182347	Bank Credit Fees ER-2012-0345		-	-	-	0.00%	-	-	-
23	182	182348	Vegetation Tracker ER-2012-0345		418,295	-	418,295	100.00%	418,295	(327,361)	90,934
24	182	182350	Reg Asset - Asset Retire Oblig		26,067,784	(26,067,784)	-	0.00%	-	-	-
25	182	182353	MO Pension-FAS87 Expense		-	-	-	100.00%	-	-	-
26	182	182356	FAS158 Pen Reg Asset		21,225,072	(21,225,072)	-	0.00%	-	-	-
27	182	182357	FAS158 OPEB Reg Asset		18,819,160	(18,819,160)	-	0.00%	-	-	-
28	182	182358	MO FAS106 Reg Asset		229,087	-	229,087	100.00%	229,087	(3,976,779)	(3,747,692)
29	182	182359	Reg Pension Costs Amortization		11,703,478	-	11,703,478	100.00%	11,703,478	(11,486,513)	216,965
30	182	182360	Kansas OPEB Tracker		90,825	(90,825)	-	0.00%	-	-	-
31	182	182361	MO FAS 106 Under Recd Amt		-	-	-	0.00%	-	-	-
32	182	182362	Deferred MO Fuel Cost		-	-	-	0.00%	-	-	-
33	182	182363	Recovery MO Fuel Cost		-	-	-	0.00%	-	168,720,211	168,720,211
34	182	182364	Reg Asset - Unrealized Deriv		-	-	-	0.00%	-	-	-
35	182	182366	ITC Tax Basis Reduction -Iatan		4,564,143	(4,564,143)	-	0.00%	-	-	-
36	182	182367	KS pension - FAS87 Expense		-	-	-	0.00%	-	-	-
37	182	182369	OK Pension Under Recovered Amt		-	-	-	0.00%	-	-	-
38	182	182370	OK Pension Cost Amort		648,404	-	648,404	0.00%	-	-	-
39	182	182371	OK OPEB Under Recovered Amt		118,863	-	118,863	0.00%	-	-	-
40	182	182373	Deferred OK Fuel Costs		78,176	(78,176)	-	0.00%	-	-	-
41	182	182377	MO Solar Initiative		883,382	-	883,382	100.00%	883,382	1,380,964	2,264,346
42	182	182378	IatanII OM Tracker ER2014-0351		-	-	-	0.00%	-	-	-
43	182	182379	IatCom OM Tracker ER2014-0351		-	-	-	0.00%	-	-	-
44	182	182381	PP O&M Tracker ER2014-0351		-	-	-	0.00%	-	-	-
45	182	182382	Riv 12 LTM Tracker ER2014-0351		16,216,617	-	16,216,617	100.00%	16,216,617	(3,461,977)	12,754,640

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					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)		Pro Forma Balance (k) = (i) + (j)
46	182	182383	SolarRB to Amrt ER-2016-0023		18,110,519	-	18,110,519	100.00%	18,110,519	(1,550,767)	16,559,752
47	182	182384	Reg Asset EDE Pension Acquistn		49,939,649	(49,939,649)	-	0.00%	-	-	-
48	182	182385	Reg Asset EDE OPEB Acquistn		-	-	-	0.00%	-	-	-
49	182	182388	KS Pension Costs Amortization		1,608,174	(1,608,174)	-	0.00%	-	-	-
50	182	182389	KS OPEB Costs Amortization		321,840	(321,840)	-	0.00%	-	-	-
51	182	182390	LIAP Regulatory Asset		4,435	-	4,435	0.00%	-	-	-
52	182	182398	Reg Asset Reclss - Noncurrent		(22,548,248)	22,548,248	-	0.00%	-	-	-
53	182	182399	Reg Asset Reclss - Current		22,548,248	(22,548,248)	-	0.00%	-	-	-
54	182	1823XX	Storm Uri Fuel Costs - 5% AAO		-	-	-	100.00%	-	9,366,670	9,366,670
55	182	1823XX	Storm Uri Carrying Costs AAO		-	-	-	100.00%	-	4,016,453	4,016,453
56	182	182401	Deferred OK SPPTC		28,015	(28,015)	-	0.00%	-	-	-
57	182	182402	Asbury Retire-KS19-EPDE223RTS		9,754,335	-	9,754,335	0.00%	-	-	-
58	182	182403	Asbury Retire-OK PUD201800133		5,351,338	-	5,351,338	0.00%	-	-	-
59	182	182404	Asbury Retire - Reg Asset - MO		167,916,307	-	167,916,307	100.00%	167,916,307	(8,501,833)	159,414,474
60	182	182XXX	Asbury Environmental Cost Regulatory Assets		-	-	-	100.00%	-	1,426,482	1,426,482
61	182	182406	Reg Asset - COVID19 AR		20,817	-	20,817	0.00%	-	-	-
62	182	182408	Reg Asset - COVID19 KS		196,272	-	196,272	0.00%	-	-	-
63	182	182409	Reg Asset - COVID19 OK		78,275	-	78,275	0.00%	-	-	-
64	182	182410	Asbury Coal Adj ER-2020-0311		1,532,832	-	1,532,832	100.00%	1,532,832	-	1,532,832
65	182	182411	PISA Depreciation Expense		5,482	-	5,482	100.00%	5,482	4,007,432	4,012,915
66	182	182412	PISA Carrying Cost on Plant		99,583	-	99,583	100.00%	99,583	3,249,194	3,348,777
67	182	182413	PISA Equity Return on Plant		169,014	-	169,014	100.00%	169,014	5,506,397	5,675,411
68	182	182414	PISA Carrying Cost on Reg Asse		6,879	-	6,879	100.00%	6,879	69,843	76,722
69	182	182415	PISA Equity Return-Reg Asset		11,676	-	11,676	100.00%	11,676	118,344	130,020
70	182	182XXX	Riverton Environmental Cost Regulatory Assets		-	-	-	100.00%	-	3,399,825	3,399,825
71	186	186100	Other Work In Progress		347,441	(347,441)	-	0.00%	-	-	-
72	186	186210	Deferred AP Charges-Unclassifi		156,336	(156,336)	-	0.00%	-	-	-
73	186	186213	lat2 ITC def arbitration costs		355,543	(355,543)	-	0.00%	-	-	-
74	186	186214	Riverton Def Mtce Contract		-	-	-	0.00%	-	-	-
75	186	186215	COVID19		177,578	-	177,578	Direct Assigned	148,278	(148,278)	-
76	186	186216	Asbury Retire-Def Debit - MO		-	-	-	100.00%	-	-	-
77	186	186217	Asbury Retire-Def Debit - AR		16,581,638	-	16,581,638	0.00%	-	-	-
78	186	186218	Def Debit - COVID19 MO		14,798	-	14,798	100.00%	14,798	(14,798)	-
79	186	186730	Fin Expense-First Mortg Bonds		-	-	-	0.00%	-	-	-
80	186	186750	Fin Exp - Unsecured Debt		-	-	-	0.00%	-	-	-
81	186	186811	Elec Rate Case Exp - Ark		112,677	-	112,677	0.00%	-	-	-
82	186	186812	Elec Rate Case Exp - KS		523,151	-	523,151	0.00%	-	-	-
83	186	186813	Elec Rate Case Exp - MO		1,506,110	-	1,506,110	100.00%	1,506,110	(1,506,110)	-
84	186	186814	Elec Rate Case Exp - Okla		578,788	-	578,788	0.00%	-	-	-
85	186	186815	EDG Gas Rate Case Exp - MO		-	-	-	0.00%	-	-	-
86	186	186850	Water Rate Case Expense		-	-	-	0.00%	-	-	-
87	186	186940	Five Yr Maint Overhaul-Asb #1		-	-	-	0.00%	-	-	-
88	186	186945	2009 May Wind Storm		3,025	(3,025)	-	0.00%	-	-	-
89	186	186960	Employee Relocation Expenses		-	-	-	0.00%	-	-	-
90	186	186XXX	Prepaid Pension Asset		-	-	-	85.12%	-	27,061,540	27,061,540
91	186	182XXX	Stranded Meters		-	-	-	100.00%	-	9,010,642	9,010,642

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92	186	186XXX	ER-2020-XXXX SB-EDR		-	-	-	100.00%	-	981,200	981,200
93	186		Total Regulatory Assets:	Schedule 3	\$ 410,664,617	\$ (146,296,466)	\$ 264,368,151		\$ 230,369,857	\$ 206,616,912	\$ 436,986,769

Source: See reference column (d).

Purpose: To present the regulatory asset accounts and amounts for the test year and the pro forma balance which are included in the rate base schedule.