

The Empire District Gas Company
 Test Year Ending December 31, 2020
 GR-2021-0320
 WP 3.8 - Regulatory Assets

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	RB ADJ 7	Total Missouri
					Test Year Ending Balance (e)	Reg. Asset Update (f)	Pro Forma Balance (g) = (f) - (e)
REGULATORY ASSETS							
1	182.3	182301	Reg Asset Environ - Chilicothe		\$ 260,000	\$ (260,000)	\$ -
2	182	182305	Reg asset ARO Empire Dist Gas	GL 12-2020	-	-	-
3	182	182306	Reg Asset EDG Pension Acquistn		5,046,673	(5,046,673)	-
4	182	182307	Reg Asset EDG FAS 106 Acquistn		88,554	(88,554)	-
5	182	182319	Reg Asset-Equity AFUDC		57,884	(57,884)	-
6	182	182326	EDG DSM Costs GR-2009-0434		1,003,578	637,893	1,641,471
7	182	182353	MO Pension-FAS87 Expense		4,533,426	120,194	4,653,620
8	182	182353	Adjustment to Remove FAS 88		-	(42,726)	(42,726)
9	182	182356	FAS158 Pen Reg Asset		524,055	(524,055)	-
10	182	182357	FAS158 OPEB Reg Asset		2,342,146	(2,342,146)	-
11	182	182358	MO OPEB Tracker Amortization		-	-	-
12	182	182359	Reg Pension Costs Amortization		-	3,452,638	3,452,638
13	182	182361	Balance in Regulatory Asset being tracked		-	-	-
14	182	182398	FAS158 Pen Reg Asset		(570,024)	-	(570,024)
15	182	182399	Reg Asset Reclass - Current		570,024	-	570,024
16	182	182XXX	Prepaid Pension Asset			824,366	824,366
17			Total Regulatory Assets:		13,856,315	(3,326,947)	10,529,368
18							
19	186	186215	COVID19		28,593	(28,593)	-
20	186	186600	Goodwill-Aquila Gas Purchase		39,492,327	(39,492,327)	-
21	186	186815	EDG Gas Rate Case Exp - MO		102,589	403,053	505,642
22			Total Regulatory Assets:		39,623,509	(39,117,867)	505,642
23							
24			Total Regulatory Assets Adjustment:	Schedule 3	\$ 53,479,824	\$ (42,444,814)	\$ 11,035,010
				Check to FERC	\$ 0	ack	-

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.