

The Empire District Electric Company
 Test Year Ending September 30, 2023
 ER-2024-0261
 WP 3.8 - Regulatory Assets

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Non-Cash Item/ Non Electric (f)	Total Company	Missouri Test Year Allocations (h)	Total Missouri	RB ADJ 9 Reg. Asset Update (j)	Total Missouri
					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)		Pro Forma Ending Balance (k) = (i) + (j)
REGULATORY ASSETS											
1	182	182303	Arkansas DSM Reg Asset	TB 09-2023	\$ (946,572)	\$ 946,572	\$ -	0.00%	\$ -	\$ -	\$ -
2	182	182308	Iatan Deferred Carrying Costs		3,629,105	-	3,629,105	100.00%	3,629,105	(84,729)	3,544,376
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		4,979,423	(4,979,423)	-	0.00%	-	-	-
6	182	182317	Loss int swap 5.8% Nte 7-1-35		538,975	(538,975)	-	0.00%	-	-	-
7	182	182318	Cust Programs Collaborative		1,591,252	-	1,591,252	100.00%	1,591,252	(701,488)	889,764
8	182	182319	Reg Asset-Equity AFUDC		11,518,472	(11,518,472)	-	0.00%	-	-	-
9	182	182320	Deferred KS Fuel Cost		812,688	(812,688)	-	0.00%	-	-	-
10	182	182321	Recovery KS Fuel Cost		-	-	-	0.00%	-	-	-
11	182	182324	KS 2007 Ice Storm Def Charges		16,969	(16,969)	-	0.00%	-	-	-
12	182	182325	KS 2007 Ice Storm Carrying Cst		3,302	(3,302)	-	0.00%	-	-	-
13	182	182326	EDG DSM Costs GR-2009-0434		-	-	-	0.00%	-	-	-
14	182	182329	MEEIA Energy Efficiency Costs		3,756,314	-	3,756,314	100.00%	3,756,314	(3,756,314)	-
15	182	182331	MO PlumPt Df Chgs ER-2010-0130		93,637	-	93,637	100.00%	93,637	(1,987)	91,650
16	182	182332	MO IatanII Df Chg ER-2010-0130		1,983,772	-	1,983,772	100.00%	1,983,772	(44,828)	1,938,944
17	182	182337	May 2011 Tornado Strm Deferral		-	-	-	100.00%	-	-	-
18	182	182338	MO 2011 Tornado Depr Deferral		-	-	-	100.00%	-	-	-
19	182	182339	May 2011 Tornado Carrying Cost		-	-	-	100.00%	-	-	-
20	182	182343	PeopleSoft Costs ER-2011-0004		-	-	-	100.00%	-	-	-
21	182	182344	LowInc Rate Pilot ER-2016-002		329,027	-	329,027	100.00%	329,027	16,780	345,807
22	182	182347	Bank Credit Fees ER-2012-0345		-	-	-	0.00%	-	-	-
23	182	182348	Vegatation Tracker ER-2012-0345		-	-	-	100.00%	-	-	-
24	182	182350	Reg Asset - Asset Retire Oblig		25,105,226	(25,105,226)	-	0.00%	-	-	-
25	182	182353	MO Pension-FAS87 Expense		-	-	-	100.00%	-	-	-
26	182	182356	FAS158 Pen Reg Asset		312,990	(312,990)	-	0.00%	-	-	-
27	182	182357	FAS158 OPEB Reg Asset		1,181,724	(1,181,724)	-	0.00%	-	-	-
28	182	182358	MO FAS106 Reg Asset		-	-	-	100.00%	-	-	-
29	182	182359	Reg Pension Costs Amortization		7,044,457	-	7,044,457	100.00%	7,044,457	(12,007,060)	(4,962,603)
30	182	182360	Kansas OPEB Tracker		215,151	(215,151)	-	0.00%	-	-	-
31	182	182361	MO FAS 106 Under Recd Amt		-	-	-	0.00%	-	-	-
32	182	182362	Deferred MO Fuel Cost		2,282,108	(2,282,108)	-	0.00%	-	-	-
33	182	182363	Recovery MO Fuel Cost		19,699,075	(19,699,075)	-	0.00%	-	-	-
34	182	182364	Reg Asset - Unrealized Deriv		-	-	-	0.00%	-	-	-
35	182	182366	ITC Tax Basis Reduction -Iatan		3,938,182	(3,938,182)	-	0.00%	-	-	-
36	182	182367	KS pension - FAS87 Expense		-	-	-	0.00%	-	-	-
37	182	182369	OK Pension Under Recovered Amt		256,917	-	256,917	0.00%	-	-	-
38	182	182370	OK Pension Cost Amort		178,264	-	178,264	0.00%	-	-	-
39	182	182371	OK OPEB Under Recovered Amt		170,654	-	170,654	0.00%	-	-	-

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					Test Year Ending Balance (e)		Reclassified Ending Balance (g) = (e) + (f)		Test Year Ending Balance (i) = (g) x (h)	Reg. Asset Update (j)	Pro Forma Ending Balance (k) = (i) + (j)
40	182	182373	Deferred OK Fuel Costs		39,572	(39,572)	-	0.00%	-	-	-
41	182	182377	MO Solar Initiative		5,374,634	-	5,374,634	100.00%	5,374,634	727,268	6,101,902
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		5,424,767	-	5,424,767	100.00%	5,424,767	(1,969,212)	3,455,555
46	182	182383	SolarRB to Amrt ER-2016-0023		13,443,412	-	13,443,412	100.00%	13,443,412	(2,244,915)	11,198,497
47	182	182384	Reg Asset EDE Pension Acquistn		27,494,252	(27,494,252)	-	0.00%	-	-	-
48	182	182385	Reg Asset EDE OPEB Aquistn		-	-	-	0.00%	-	-	-
49	182	182388	KS Pension Costs Amortization		349,613	(349,613)	-	0.00%	-	-	-
50	182	182389	KS OPEB Costs Amortization		69,946	(69,946)	-	0.00%	-	-	-
51	182	182390	LIAP Regulatory Asset		96,485	-	96,485	0.00%	-	-	-
52	182	182398	Reg Asset Reclss - Noncurrent		(11,295,808)	11,295,808	-	0.00%	-	-	-
53	182	182399	Reg Asset Reclss - Current		11,295,808	(11,295,808)	-	0.00%	-	-	-
54	182	182401	Deferred OK SPPTC		-	-	-	0.00%	-	-	-
55	182	182402	Asbury Retire-KS19-EPDE223RTS		3,814,312	-	3,814,312	0.00%	-	-	-
56	182	182403	Asbury Retire-OK PUD201800133		3,163,703	-	3,163,703	0.00%	-	-	-
57	182	182404	Asbury Retire - Reg Asset - MO		172,820,637	-	172,820,637	100.00%	172,820,637	(172,820,637)	-
58	182	182XXX	Interruptible Service Credits		-	-	-	100.00%	-	1,219,528	1,219,528
59	182	182XXX	Asbury Environmental Cost Regulatory Assets		-	-	-	100.00%	-	-	-
60	182	182406	Reg Asset - COVID19 AR		22,865	-	22,865	0.00%	-	-	-
61	182	182408	Reg Asset - COVID19 KS		966,495	-	966,495	0.00%	-	-	-
62	182	182409	Reg Asset - COVID19 OK		65,278	-	65,278	0.00%	-	-	-
63	182	182410	Asbury Coal Adj ER-2020-0311		1,532,832	-	1,532,832	100.00%	1,532,832	(1,532,832)	-
64	182	182411	PISA Depreciation Expense		3,603,307	-	3,603,307	100.00%	3,603,307	(193,034)	3,410,273
65	182	182412	PISA Carrying Cost on Plant		2,954,599	-	2,954,599	100.00%	2,954,599	(158,282)	2,796,317
66	182	182413	PISA Equity Return on Plant		5,014,578	-	5,014,578	100.00%	5,014,578	(268,638)	4,745,940
67	182	182414	PISA Carrying Cost on Reg Asse		68,611	-	68,611	100.00%	68,611	(3,676)	64,935
68	182	182415	PISA Equity Return-Reg Asset		116,447	-	116,447	100.00%	116,447	(6,238)	110,209
69	182	182416	Reg Asset - Econmic Dev Rider		5,302,111	-	5,302,111	100.00%	5,302,111	1,767,579	7,069,690
70	182	182417	KS NatGasPrice 21-GIMX-303-MIS		11,537,169	-	11,537,169	0.00%	-	-	-
71	182	182418	Arkansas Deferred Fuel Costs		-	-	-	0.00%	-	-	-
72	182	182419	MO StormUriFuelCost95%WACC AAO		205,829,108	-	205,829,108	100.00%	205,829,108	(205,829,108)	-
73	182	182420	MO StormURIFuelCost 5% AAO&Oth		11,067,347	-	11,067,347	100.00%	11,067,347	(11,067,347)	-
74	182	182421	Asbury Obsolete Inventory		1,882,560	-	1,882,560	87.00%	1,637,830	(1,637,830)	-
75	182	182422	Empire Gas - MO Storm URI		-	-	-	0.00%	-	-	-
76	182	182423	AR Storm URI Fuel Costs		1,364,698	(1,364,698)	-	0.00%	-	-	-
77	182	182424	OK Storm URI Fuel Costs		5,840,022	-	5,840,022	0.00%	-	-	-
78	182	182425	PISA Depreciation Expense		33,078,368	-	33,078,368	100.00%	33,078,368	19,057,038	52,135,406
79	182	182426	PISA Carrying Cost on Plant		23,493,962	-	23,493,962	100.00%	23,493,962	10,262,148	33,756,110
80	182	182427	PISA Equity Return on Plant		39,874,214	-	39,874,214	100.00%	39,874,214	17,417,032	57,291,246
81	182	182428	PISA Carrying Cost on Reg Asse		3,824,675	-	3,824,675	100.00%	3,824,675	3,297,010	7,121,685
82	182	182429	PISA Equity Return-Reg Asset		6,491,281	-	6,491,281	100.00%	6,491,281	5,595,722	12,087,003
83	182	182432	Recovery AR Fuel Cost		1,436,314	(1,436,314)	-	0.00%	-	-	-

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84	182	182433	KS Storm Uri Over/Under		15,286	-	15,286	0.00%	-	-	-
85	182	182434	OK Storm Uri Over/Under		29,530	-	29,530	0.00%	-	-	-
86	182	182440	EV Prog Admin Fee ET-2020-0390		167,141	-	167,141	100.00%	167,141	(167,141)	-
87	182	182441	EV Res Smart Fee ET-2020-0390		9,406	-	9,406	100.00%	9,406	(9,406)	-
88	182	182442	EV Ready Charge ET-2020-0390		8,791	-	8,791	100.00%	8,791	(8,791)	-
89	182	182443	EV Comm Electric ET-2020-0390		180	-	180	100.00%	180	(180)	-
90	182	182444	EV Skul Bus Elect ET-2020-0390		813	-	813	100.00%	813	(813)	-
91	182	182450	Reg Asset-ARO Stimnt Cost (MO)		1,888,791	-	1,888,791	100.00%	1,888,791	(1,133,276)	755,515
92	182	182452	HLBV PAYGO Reg Asset		3,273,707	-	3,273,707	100.00%	3,273,707	(2,028,720)	1,244,987
93	182	182454	Ok PhaseIn Rev OK PUD202100163		1,943,454	-	1,943,454	0.00%	-	-	-
94	182	182560	Missouri Property Tax Tracker		5,233,740	-	5,233,740	100.00%	5,233,740	6,029,415	11,263,155
95	182	182561	MO EADIT Tracker		-	-	-	100.00%	-	20,886,328	20,886,328
96	186	186100	Other Work In Progress		148,050	(148,050)	-	0.00%	-	-	-
97	186	186174	Siemens LTP Deferred Misc		6,121,022	-	6,121,022	88.42%	5,412,502	3,247,343	8,659,845
98	186	186175	Riverton LTP Def Maintenance		4,504,351	-	4,504,351	88.42%	3,982,964	2,692,579	6,675,543
99	186	186210	Deferred AP Charges-Unclassifi		2,722	(2,722)	-	0.00%	-	-	-
100	186	186213	lat2 ITC def arbitration costs		330,097	(330,097)	-	0.00%	-	-	-
101	186	186214	Riverton Def Mtce Contract		-	-	-	88.42%	-	542,772	542,772
102	186	186215	COVID19		-	-	-	Direct Assigned	-	-	-
103	186	186216	Asbury Retire-Def Debit - MO		243,254	-	243,254	100.00%	243,254	(243,254)	-
104	186	186217	Asbury Retire-Def Debit - AR		16,605,948	-	16,605,948	0.00%	-	-	-
105	186	186218	Def Debit - COVID19 MO		14,798	-	14,798	100.00%	14,798	(14,798)	-
106	186	186219	Def MO Securitization LF-CF		4,121,334	-	4,121,334	100.00%	4,121,334	(4,121,334)	-
107	186	186520	Empire Collector Trucks		-	-	-	0.00%	-	-	-
108	186	186730	Fin Expense-First Mortg Bonds		-	-	-	0.00%	-	-	-
109	186	186750	Fin Exp - Unsecured Debt		-	-	-	0.00%	-	-	-
110	186	186811	Elec Rate Case Exp - Ark		369,766	-	369,766	0.00%	-	-	-
111	186	186812	Elec Rate Case Exp - KS		440,241	-	440,241	0.00%	-	-	-
112	186	186813	Elec Rate Case Exp - MO		949,689	-	949,689	100.00%	949,689	(949,689)	-
113	186	186814	Elec Rate Case Exp - Okla		551,833	-	551,833	0.00%	-	-	-
114	186	186815	EDG Gas Rate Case Exp - MO		-	-	-	0.00%	-	-	-
115	186	186850	Water Rate Case Expense		-	-	-	0.00%	-	-	-
116	186	186940	Five Yr Maint Overhaul-Asb #1		-	-	-	0.00%	-	-	-
117	186	186945	2009 May Wind Storm		3,025	(3,025)	-	0.00%	-	-	-
118	186	186960	Employee Relocation Expenses		-	-	-	0.00%	-	-	-
119	186	186976	Prepaid OPEB Asset		2,260,095	(2,260,095)	-	0.00%	-	-	-
120	186	186XXX	Prepaid Pension Asset		-	-	-	87.51%	-	30,508,886	30,508,886
121	186	186XXX	Wind SMWA Deferral		-	-	-	88.42%	-	6,053,181	6,053,181
122			Total Regulatory Assets:	Schedule 3	\$ 735,386,348	\$ (103,156,097)	\$ 632,230,251		\$ 584,687,394	\$ (293,684,948)	\$ 291,002,446

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.