

**The Empire District Electric Company**  
**Response to Office of Public Counsel's Data Request 1311**  
**Case No. EO-2018-0092**

FILED  
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Data Center  
Missouri Public  
Service Commission

Response provided by: Todd Mooney  
Title: Vice President, Finance & Administration  
Company Response Number: 1311  
Date of Response: April 3, 2018

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Question:

Empire witness Robert Sager testifies on pages 3-4 at lines 22-7 of his direct testimony as follows:

**Q. WHAT WOULD BE THE ACTUAL ENTRIES TO RECORD THE  
ASBURY GENERATION FACILITIES AS A REGULATORY ASSET?**

- A. The accounting entries (based on projected 1 April 2019 balances) are depicted in Direct Attachment RWS-1 to my testimony. The Company would credit property, plant, and equipment accounts related to the Asbury facility; debit accumulated depreciation for the depreciation that has already been recorded through the plant's life; and, the net balance would require a debit entry to a regulatory asset account. The resulting regulatory asset would be amortized over the period prescribed by the Commission order.

Direct Attachment RWS-1 shows that Empire proposes that the regulated asset would be recorded as follows: "Regulated Asset - Unrecovered Plant 182XXX." To which account does the 182XXX refer? For example, OPC has found the following accounts: 182.1 Extraordinary property losses; 182.2 Unrecovered plant and regulatory study costs; and 182.3 Other regulatory assets. Why, explained in detail, would the regulatory asset qualify to be booked to the account to which the 182XXX refers?

Response:

Account number 182.2 would be used to record the regulatory asset given that it represents "significant unrecovered costs of plant facilities ... which have been prematurely retired" as specified in the paragraph 182.2(A) of the FERC Uniform System of Accounts.

Responsible person(s): Todd Mooney

OPC Exhibit No. 220  
Date 5-11-18 Reporter AF  
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