

**The Empire District Gas Company**  
Test Year Ending December 31, 2020  
GR-2021-0320  
WP 3.9 - Regulatory Liabilities

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	RB ADJ 8 Reg. Liabilites Pro Forma (f)	Total Missouri Pro Forma Balance (g) = (e) + (f)
<b>REGULATORY LIABILITIES</b>							
1	254	254100	Deferred Tax Liability-Fas 109	GL 12-2020	\$ (1,136,396)	\$ 20,388	\$ (1,116,007)
2	254	254001	Neg PGA Acnt Balance Current		\$ (3,529,985)	\$ 3,529,985	-
3	254	254101	MO FAS87 Pension RegLiab		\$ -	\$ -	-
4	254	254106	Reg Liability Pension - EDG		\$ -	\$ -	-
5	254	254108	MO FAS106 over recd amt		\$ (2,664,693)	\$ (174,342)	(2,839,035)
6	254	254111	Reg OPEB Costs Amortization		\$ -	\$ -	-
7	254	254116	Reg Liab EDG FAS 106 Acquistn		\$ -	\$ -	-
8	254	254304	ROW Clearing EDG GR-2009-0434		\$ (163,229)	\$ 163,229	-
9	254	254430	MO Return of Excess DefTx 2017		\$ (3,584,816)	\$ 11,737	(3,573,079)
10			Total Regulatory Liabilities:	Schedule 3	\$ (11,079,119)	\$ 3,550,998	\$ (7,528,121)
<b>Total Regulatory Liabilities Adjustment</b>					<b>\$ (11,079,119)</b>	<b>\$ 3,550,998</b>	<b>\$ (7,528,121)</b>

Check to FERC \$ - eck - -

**Source:** See reference column (d).

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