

The Empire District Electric Company  
 Test Year Ending September 30, 2020  
 ER-2021-0312  
 WP 3.9 - Regulatory Liabilities - Update

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Non-Cash Item/	Total Company	Missouri	Total Missouri	RB ADJ 10	Total Missouri
					Test Year	Non-Cash Item/	Reclassified	Test Year	Test Year	Reg. Liabilities	Pro Forma
					Ending Balance	Non Electric	Ending Balance	Allocations	Ending Balance	Update	Ending Balance
					(e)	(f)	(g) = (e) + (f)	(h)	(i) = (g) x (h)	(j)	(k) = (i) + (j)
<b>REGULATORY LIABILITIES</b>											
1	254	254002	Reg Liab Reclass - Current	TB 09-2020	\$ (4,081,135)	\$ 4,081,135	\$ -	0.00%	\$ -	\$ -	\$ -
2	254	254100	Deferred Tax Liability-Fas 109		(51,035,106)	51,035,106	-	0.00%	-	-	-
3	254	254101	MO FAS87 Pension RegLiab		(2,049,294)	-	(2,049,294)	100.00%	(2,049,294)	(5,669,754)	(7,719,048)
4	254	254102	Int Swap 6.7% Sr Note 11-15-33		(2,223,873)	2,223,873	-	0.00%	-	-	-
5	254	254104	Deferred KS Fuel Cost - Liab		(404,984)	404,984	-	0.00%	-	-	-
6	254	254105	KS FAS87 Pension RegLiab		(1,052,555)	1,052,555	-	0.00%	-	-	-
7	254	254108	MO FAS106 over recd amt		(3,652,654)	-	(3,652,654)	100.00%	(3,652,654)	3,652,654	-
8	254	254110	Reg Liab - Cost of Removal		(181,491,449)	181,491,449	-	0.00%	-	-	-
9	254	254111	MO Reg OPEB Costs Amortization		-	-	-	100.00%	-	(3,747,692)	(3,747,692)
10	254	254113	Fuel Construction Acctg Iatan2		-	-	-	100.00%	-	-	-
11	254	254114	Reg Liab - COR Drawdown		95,557,066	(95,557,066)	-	0.00%	-	-	-
12	254	254115	OK FAS106-Over Recd Amt		-	-	-	0.00%	-	-	-
13	254	254117	FAS 158 Pension Reg Liab		-	-	-	0.00%	-	-	-
14	254	254118	FAS 158 OPEB Reg Liab		-	-	-	0.00%	-	-	-
15	254	254119	OK OPEB Costs Amortization		(99,914)	-	(99,914)	0.00%	-	-	-
16	254	254120	OK Pension Reg Liability		(547,907)	-	(547,907)	0.00%	-	-	-
17	254	254121	Reg Liab EDE OPEB		(1,509,418)	1,509,418	-	0.00%	-	-	-
18	254	254122	Asbury Retire KS19-EPDE-223RTS		(879,604)	-	(879,604)	0.00%	-	-	-
19	254	254123	Asbury Retire OK PUD201800133		(456,560)	-	(456,560)	0.00%	-	-	-
20	254	254124	Asbury Retire-Reg Liab - MO		(13,890,879)	-	(13,890,879)	100.00%	(13,890,879)	13,890,879	-
21	254	254162	Deferred MO Fuel Cost - Liab		(1,998,577)	1,998,577	-	0.00%	-	-	-
22	254	254163	Recovery MO Fuel Costs - Liab		(2,488,032)	2,488,032	-	0.00%	-	-	-
23	254	254164	Reg Liab - Unrealized Deriv		(232,685)	232,685	-	0.00%	-	-	-
24	254	254165	Deferred OK Fuel Cost - Liab		-	-	-	0.00%	-	-	-
25	254	254210	SWPA Oz Beach - Arkansas		(596,851)	-	(596,851)	0.00%	-	-	-
26	254	254220	SWPA Oz Beach - Kansas		(165,404)	-	(165,404)	0.00%	-	-	-
27	254	254230	SWPA Oz Beach - Missouri		0	-	0	100.00%	0	(0)	-
28	254	254240	SWPA Oz Beach - Oklahoma		(90,930)	-	(90,930)	0.00%	-	-	-
29	254	254250	SWPA Oz Beach - FERC		(1,739,283)	-	(1,739,283)	0.00%	-	-	-
30	254	254380	Reg Liability- TCR		-	-	-	0.00%	-	-	-
31	254	254410	AR Return of Excess DefTx 2017		(3,318,116)	-	(3,318,116)	0.00%	-	-	-
32	254	254420	KS Return of Excess DefTx 2017		(7,038,529)	-	(7,038,529)	0.00%	-	-	-
33	254	254430	MO Return of Excess DefTx 2017		(124,299,007)	-	(124,299,007)	100.00%	(124,299,007)	6,030,573	(118,268,434)
34	254	254430	MO Return of Excess DefTx 2017 Asbury		-	-	-	100.00%	-	15,799,016	15,799,016
35	254	254XXX	Asbury Excess ADIT Regulatory Liability		-	-	-	100.00%	-	-	-
36	254	254440	OK Return of Excess DefTx 2017		(3,573,154)	-	(3,573,154)	0.00%	-	-	-
37	254	254450	GFR FERC Ret Excess DefTx 2017		(3,528,400)	-	(3,528,400)	0.00%	-	-	-
38	254	254460	TFR FERC Ret Excess DefTx 2017		(730,972)	-	(730,972)	0.00%	-	-	-
39	254	254510	RegLiab RateRef 2017 TxRef AR		100,314	-	100,314	0.00%	-	-	-
40	254	254520	RegLiab RateRef 2017 TxRef KS		(172,227)	-	(172,227)	0.00%	-	-	-
41	254	254530	RegLiab RateRef 2017 TxRef MO		(11,630,716)	11,630,716	-	100.00%	-	-	-
42	254	254540	RegLiab RateRef 2017 TxRef OK		(66,066)	-	(66,066)	0.00%	-	-	-
43	254	254997	Reg Liab Reclass - Noncurrent		4,081,135	(4,081,135)	-	0.00%	-	-	-
44	254	254998	Recovery KS Fuel Cost - Liab		(201,615)	201,615	-	0.00%	-	-	-
45	254	254XXX	Asbury ADIT Regulatory Liability		-	-	-	100.00%	-	-	-
46	254	254XXX	Wind Asset Retirement Obligation		-	-	-	0.00%	-	(23,708,747)	(23,708,747)
47	254	254XXX	Wind Revenues Liability		-	-	-	0.00%	-	(6,597,999)	(6,597,999)
48			<b>Total Regulatory Liabilities:</b>	Schedule 3	<b>\$ (325,507,381)</b>	<b>\$ 158,711,944</b>	<b>\$ (166,795,436)</b>		<b>\$ (143,891,833)</b>	<b>\$ (351,070)</b>	<b>\$ (144,242,904)</b>

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.