

The Empire District Electric Company  
 Test Year Ending September 30, 2023  
 ER-2024-0261  
 WP 3.9 - Regulatory Liabilities

Line No.	FERC	GL Account	Description	Reference	Total Company	Non-Cash Item/	Total Company	Missouri	Total Missouri	BB ADJ 10	Total Missouri
					Test Year Ending Balance	Non Electric	Reclassified Ending Balance	Test Year Allocations	Test Year Ending Balance	Reg. Liabilities Update	Pro Forma 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 09-2023	\$ (17,734,852)	\$ 17,734,852	\$ -	0.00%	\$ -	\$ -	\$ -
2	254	254003	Ark Deferred Fuel Costs - Liab		(1,841,530)	1,841,530	-	0.00%	-	-	-
3	254	254100	Deferred Tax Liability-Fas 109		(41,132,693)	41,132,693	-	0.00%	-	(35,728,787)	(35,728,787)
4	254	254101	MO FAS87 Pension RegLiab		(11,895,879)	-	(11,895,879)	100.00%	(11,895,879)	(6,063,419)	(17,959,298)
5	254	254102	Int Swap 6.7% Sr Note 11-15-33		(1,713,940)	1,713,940	-	0.00%	-	-	-
6	254	254104	Deferred KS Fuel Cost - Liab		(1,632,324)	1,632,324	-	0.00%	-	-	-
7	254	254105	KS FAS87 Pension RegLiab		(1,399,648)	1,399,648	-	0.00%	-	-	-
8	254	254108	MO FAS106 over recd amt		(1,103,790)	-	(1,103,790)	100.00%	(1,103,790)	(3,311,271)	(4,415,061)
9	254	254110	Reg Liab - Cost of Removal		(236,499,843)	236,499,843	-	0.00%	-	-	-
10	254	254111	MO Reg OPEB Costs Amortization		(2,690,353)	-	(2,690,353)	100.00%	(2,690,353)	170,088	(2,520,265)
11	254	254113	Fuel Construction Acctg latan2		-	-	-	100.00%	-	-	-
12	254	254114	Reg Liab - COR Drawdown		170,889,811	(170,889,811)	-	0.00%	-	-	-
13	254	254115	OK FAS106-Over Recd Amt		-	-	-	0.00%	-	-	-
14	254	254117	FAS 158 Pension Reg Liab		(5,947,913)	5,947,913	-	0.00%	-	-	-
15	254	254118	FAS 158 OPEB Reg Liab		-	-	-	0.00%	-	-	-
16	254	254119	OK OPEB Costs Amortization		(72,849)	-	(72,849)	0.00%	-	-	-
17	254	254120	OK Pension Reg Liability		(191,398)	-	(191,398)	0.00%	-	-	-
18	254	254121	Reg Liab EDE OPEB		(6,277,688)	6,277,688	-	0.00%	-	-	-
19	254	254122	Asbury Retire KS19-EPDE-223RTS		0	-	0	0.00%	-	-	-
20	254	254123	Asbury Retire OK PUD201800133		(309,320)	-	(309,320)	0.00%	-	-	-
21	254	254124	Asbury Retire-Reg Liab - MO		(73,612,923)	-	(73,612,923)	100.00%	(73,612,923)	70,362,731	(3,250,192)
22	254	254126	Reg Liability - Wind		-	-	-	100.00%	-	-	-
23	254	254127	Reg Liability-COR-Wind EDE		-	-	-	0.00%	-	-	-
24	254	254162	Deferred MO Fuel Cost - Liab		-	-	-	0.00%	-	-	-
25	254	254163	Recovery MO Fuel Costs - Liab		-	-	-	0.00%	-	-	-
26	254	254164	Reg Liab - Unrealized Deriv		-	-	-	0.00%	-	-	-
27	254	254165	Deferred OK Fuel Cost - Liab		-	-	-	0.00%	-	-	-
28	254	254166	Deferred OK SPPTC-Liab		(16,602)	16,602	-	0.00%	-	-	-
29	254	254210	SWPA Oz Beach - Arkansas		(552,640)	-	(552,640)	0.00%	-	-	-
30	254	254220	SWPA Oz Beach - Kansas		-	-	-	0.00%	-	-	-
31	254	254230	SWPA Oz Beach - Missouri		-	-	-	100.00%	-	-	-
32	254	254240	SWPA Oz Beach - Oklahoma		-	-	-	0.00%	-	-	-
33	254	254250	SWPA Oz Beach - FERC		-	-	-	0.00%	-	-	-
34	254	254380	Reg Liability- TCR		-	-	-	0.00%	-	-	-
35	254	254410	AR Return of Excess DefTx 2017		(3,012,666)	-	(3,012,666)	0.00%	-	-	-
36	254	254420	KS Return of Excess DefTx 2017		(4,833,227)	-	(4,833,227)	0.00%	-	-	-
37	254	254430	MO Return of Excess DefTx 2017		(82,174,732)	-	(82,174,732)	100.00%	(82,174,732)	2,739,109	(79,435,623)
38	254	254440	OK Return of Excess DefTx 2017		(2,843,572)	-	(2,843,572)	0.00%	-	-	-
39	254	254450	GFR FERC Ret Excess DefTx 2017		(2,968,178)	-	(2,968,178)	0.00%	-	-	-
40	254	254460	TFR FERC Ret Excess DefTx 2017		(789,837)	-	(789,837)	0.00%	-	-	-
41	254	254470	MO EADIT Asbury DefTx 2017		(12,173,188)	-	(12,173,188)	100.00%	(12,173,188)	12,173,188	-
42	254	254480	KS EADIT Asbury DefTx 2017		(693,178)	-	(693,178)	0.00%	-	-	-
43	254	254510	RegLiab RateRef 2017 TxRef AR		336,998	-	336,998	0.00%	-	-	-
44	254	254520	RegLiab RateRef 2017 TxRef KS		140,131	-	140,131	0.00%	-	-	-
45	254	254530	RegLiab RateRef 2017 TxRef MO		(4,593,644)	4,593,644	-	100.00%	-	-	-
46	254	254540	RegLiab RateRef 2017 TxRef OK		756,365	-	756,365	0.00%	-	-	-
47	254	254550	LIPP Shareholders Portion		(317,795)	317,795	-	100.00%	-	-	-
48	254	254551	Critical Need EDE ER-2021-0312		(33,333)	-	(33,333)	100.00%	(33,333)	33,333	-
49	254	254997	Reg Liab Reclass - Noncurrent		17,734,852	(17,734,852)	-	0.00%	-	-	-
50	254	254998	Recovery KS Fuel Cost - Liab		(57,202)	57,202	-	0.00%	-	-	-
51	254	254XXX	Asbury Environmental Costs		-	-	-	100.00%	-	(1,006,152)	(1,006,152)
<b>Total Regulatory Liabilities:</b>					<b>\$ (329,258,580)</b>	<b>\$ 130,541,011</b>	<b>\$ (198,717,569)</b>		<b>\$ (183,684,198)</b>	<b>\$ 39,368,821</b>	<b>\$ (144,315,377)</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.