

The Empire District Gas Company
Test Year Ending December 31, 2020
GR-2021-0320
EXP ADJ 17 -Pension and OPEB Expense

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Missouri Test Year Ending Balance (e)	Total Missouri Pro Forma Ending Balance (f)	Total Missouri Pro Forma Adjustment (g) = (f) - (e)
<u>PENSION</u>							
1	426	426581	Elect/Gas Pension NnServiceCst	WP 6.2	\$ 212,302	\$ 554,212	\$ 341,910
2	426	426591	Non Service Cost - Central Empire		\$ -	\$ 12,239	12,239
3	926	926147	FAS87 Reg Asset Accum. Exp		\$ (89,766)	\$ -	89,766
4	926	926148	FAS87 Pens - Elec/Gas		\$ 260,048	\$ 273,329	13,281
5	926	926149	FAS87 Pens - Reg Asset Amort. (5yr)		\$ -	\$ 1,856,744	1,856,744
6	926	926150	Service Cost - Central Empire		\$ -	\$ 9,315	9,315
7			<u>Total Pension Adjustment:</u>		382,584	2,705,839	2,323,255
<u>OPEB</u>							
8	426	426585	Elec/Gas OPEB NonServiceCost	WP 6.2	47,006	53,360	6,354
9	926	926326	FAS106 OPEB - Reg Amortization		-	(567,807)	(567,807)
10	926	926327	FAS106 HC - Reg Asst Accum. Exp		250,287	-	(250,287)
11	926	926328	FAS106 HC - Elec/Gas (GAAP)		203,023	217,388	14,365
12			<u>Total OPEB Adjustment:</u>		500,316	(297,059)	(797,375)
13			<u>Total Pension/OPEB Adjustment:</u>		\$ 882,900	\$ 2,408,780	\$ 1,525,880