

The Empire District Gas Company
Test Year Ending December 31, 2020
GR-2021-0320
RB ADJ 7 & RB ADJ 8 - Pension and OPEB

Line No.	FERC	GL Account	Description	Reference	Total Missouri Test Year Ending Balance	Total Missouri Pro Forma Ending Balance	Total Missouri Pro Forma Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (f) - (e)
PENSION				GL 12-2020			
1			Prepaid Pension Asset		\$ -	\$ 824,366	\$ 824,366
2	182	182359	Reg Pension Costs Amortization		-	3,452,638	3,452,638
3	182	182353	MO Pension-FAS87 Expense		4,533,426	4,653,620	120,194
4	182	182353	Adjustment to Remove FAS 88 Tracker Balance		-	(42,726)	(42,726)
5			Total Pension Adjustment:		4,533,426	\$ 8,887,898	4,354,472
OPEB							
6	254	254108	MO FAS106 over recd amt		(2,664,693)	(2,839,035)	(174,342)
7			Total OPEB Adjustment:		(2,664,693)	(2,839,035)	(174,342)
8			Total Pension/OPEB Adjustment:		\$ 1,868,733	\$ 6,048,863	\$ 4,180,130