

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
RB ADJ 9 & 10 - Pension & OPEB

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Missouri	Total Missouri	Total Missouri
					Test Year Ending Balance (e)	Pro Forma Ending Balance (f)	Pro Forma Adjustment (g) = (f) - (e)
PENSION							
1			Prepaid Pension Asset	WP 3.8	\$ -	\$ 30,508,886	\$ 30,508,886
2	182	182359	Reg Pension Costs Amortization	WP 3.8	7,044,457	(4,962,603)	(12,007,060)
3	254	254101	MO FAS87 Pension RegLiab	WP 3.9	(11,895,879)	(17,959,298)	(6,063,419)
4	182	182353	MO Pension-FAS87 Expense	WP 3.8	-	-	-
5			Total Pension Adjustment:		(4,851,422)	7,586,986	12,438,408
OPEB							
6	254	254111	Reg OPEB Costs Amortization	WP 3.9	(2,690,353)	(2,520,265)	170,088
7	254	254108	MO FAS106 over recd amt	WP 3.9	(1,103,790)	(4,415,061)	(3,311,271)
8	182	182358	MO OPEB Tracker Amortization	WP 3.8	-	-	-
9	182	182361	MO FAS 106 Under Recd Amt	WP 3.8	-	-	-
10			Total OPEB Adjustment:		(3,794,143)	(6,935,326)	(3,141,183)
11			Total Pension/OPEB Adjustment:		\$ (8,645,564)	\$ 651,660	\$ 9,297,225

Source: See reference column (d).

Purpose: This adjustment is to reflect the balances in the Pension and OPEB rate base accounts at the end of the true-up period.