

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
EXP ADJ 22 - Pension & OPEB

Line No.	FERC	GL Account	Description	Reference	Total Missouri	Total Missouri	Total Missouri
					Test Year Ending Balance	Pro Forma Ending Balance	Pro Forma Adjustment
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (f) - (e)
PENSION							
1	426	426581	Elect/Gas Pension NnServiceCst	TB 09-23	\$ 3,055,180	\$ 548,250	\$ (2,506,930)
2	426	426588	WGI NonService Pension Cost		(447)	-	447
3	426	426591	Non Service Cost - Central Empire		226,436	39,700	(186,736)
4	926	926146	FAS 87 SLCC Reimbursement		-	-	-
5	926	926147	FAS87 Reg Asset Accum. Exp		1,576,463	-	(1,576,463)
6	926	926148	FAS87 Pens - Elec/Gas		1,781,298	1,863,588	82,290
7	926	926149	FAS87 Pens - Reg Asset Amort. (5yr)		426,957	(2,268,780)	(2,695,737)
8	926	926150	Service Cost - Central Empire		112,043	95,310	(16,733)
9			<u>Total Pension Adjustment:</u>		7,177,929	278,068	(6,899,861)
SERP							
10	426	426582	SERP Pension NonServiceCost	TB 09-23	1,492,167	1,108,617	(383,550)
11	426	426589	WGI NonService SERP Cost		(15,296)	-	15,296
12	926	926145	Pension SERP Defined Benefit		-	-	-
13			<u>Total SERP Adjustment:</u>		1,476,871	1,108,617	(368,254)
OPEB							
14	426	426585	Elec/Gas OPEB NonServiceCost	TB 09-23	(1,946,961)	-	1,946,961
15	426	426590	WGI NonService OPEB Cost		3,565	-	(3,565)
16	926	926326	FAS106 OPEB - Reg Amortization		(179,018)	(1,387,065)	(1,208,047)
17	926	926327	FAS106 HC - Reg Asst Accum. Exp		5,537,309	-	(5,537,309)
18	926	926328	FAS106 HC - Elec/Gas (GAAP)		1,169,251	-	(1,169,251)
19			<u>Total OPEB Adjustment:</u>		4,584,146	(1,387,065)	(5,971,211)
20			<u>Total Pension/OPEB Adjustment:</u>	WP 6.2	\$ 13,238,946	\$ (381)	\$ (13,239,327)

Source: See reference column (d).

Purpose: This adjustment is to reflect the annualized expense in the Pension and OPEB accounts as of the end of the update period