

Empire District Electric Company  
Case No. ER-2011-0004  
Income Statement Adjustments

Schedule WSK-4

Line No.	Description	Account	Total Company	Missouri
1	<b>Revenue</b>			
2	Include Rate Increase from Case No ER-2010-0130		46,676,702	46,676,702
3	Update Unbilled Accrual		(895,898)	(895,898)
4	Update Weather		(1,166,175)	(1,166,175)
6	Customer Growth		(700,431)	(700,431)
7	Update Prior Case Adjustment to S&A		225,870	225,870
8	Excess Facilities		116,198	116,198
9	Change in FAC Revenue due to change in kWh		441,818	441,818
10	<b>Expense</b>			
11	<b>Description</b>	<b>Account</b>	<b>Total Company</b>	<b>Missouri</b>
12	Adjust Bad Debt Expense for Normalized Test Year	904	573,344	506,995
13	Annualize Property Taxes	408	2,415,454	2,175,283
14	Annualize Depreciation Expense	403	10,040,130	9,064,330
15	Remove Regulatory Amortization	404	(5,301,560)	(4,463,535)
16	Update Stock Issuance Costs Amortization	404	240,926	214,210
17	Normalize Payroll	500	218,499	182,062
18	Normalize Payroll	510	41,793	34,567
19	Normalize Payroll	535	5,985	4,987
20	Normalize Payroll	541	5,954	4,961
21	Normalize Payroll	546	51,796	43,159
22	Normalize Payroll	550	97	97
23	Normalize Payroll	551	38,300	31,913
24	Normalize Payroll	560	31,958	26,629
25	Normalize Payroll	568	6,266	5,221
26	Normalize Payroll	580	81,472	73,554
27	Normalize Payroll	582	55,168	49,806
28	Normalize Payroll	583	162,228	146,461
29	Normalize Payroll	584	58,508	52,822
30	Normalize Payroll	585	9,965	8,996
31	Normalize Payroll	586	249,398	225,159
32	Normalize Payroll	587	11,787	10,641
33	Normalize Payroll	588	104,859	94,668
34	Normalize Payroll	589	384	346
35	Normalize Payroll	590	16,882	15,242
36	Normalize Payroll	591	8,414	7,597
37	Normalize Payroll	592	129,676	117,073
38	Normalize Payroll	593	1,223,269	1,104,379
39	Normalize Payroll	594	64,868	58,564
40	Normalize Payroll	595	26,221	23,673
41	Normalize Payroll	596	40,031	36,140
42	Normalize Payroll	597	28,818	26,017
43	Normalize Payroll	598	19,375	17,492
44	Normalize Payroll	901	53,872	47,638
45	Normalize Payroll	902	180,438	159,558
46	Normalize Payroll	907	36,248	32,054
47	Normalize Payroll	908	91,523	80,931
48	Normalize Payroll	911	841	747
49	Normalize Payroll	912	36,343	32,313
50	Normalize Payroll	920	731,930	650,766
51	Normalize Payroll Taxes	408	334,567	298,081

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Line No.	Description	Account	Total Company	Missouri
1	Normalize 401K	926	87,087	77,430
2	Remove Staff Payroll Adjustment	500	(21,269)	(17,722)
3	Remove Staff Payroll Adjustment	501	(1,184)	(979)
4	Remove Staff Payroll Adjustment	502	(25,443)	(21,044)
5	Remove Staff Payroll Adjustment	505	(12,441)	(10,366)
6	Remove Staff Payroll Adjustment	506	(4,379)	(3,649)
7	Remove Staff Payroll Adjustment	510	(4,939)	(4,085)
8	Remove Staff Payroll Adjustment	511	(5,223)	(4,352)
9	Remove Staff Payroll Adjustment	512	(21,105)	(17,456)
10	Remove Staff Payroll Adjustment	513	(6,518)	(5,391)
11	Remove Staff Payroll Adjustment	514	(5,231)	(4,359)
12	Remove Staff Payroll Adjustment	535	(836)	(697)
13	Remove Staff Payroll Adjustment	537	(168)	(140)
14	Remove Staff Payroll Adjustment	538	(497)	(414)
15	Remove Staff Payroll Adjustment	539	(2,304)	(1,920)
16	Remove Staff Payroll Adjustment	541	(871)	(726)
17	Remove Staff Payroll Adjustment	542	(388)	(323)
18	Remove Staff Payroll Adjustment	543	(306)	(255)
19	Remove Staff Payroll Adjustment	544	(438)	(365)
20	Remove Staff Payroll Adjustment	545	(351)	(292)
21	Remove Staff Payroll Adjustment	546	(10,150)	(8,457)
22	Remove Staff Payroll Adjustment	547	(32)	(26)
23	Remove Staff Payroll Adjustment	548	(19,977)	(16,646)
24	Remove Staff Payroll Adjustment	549	(1,393)	(1,161)
25	Remove Staff Payroll Adjustment	551	(7,739)	(6,448)
26	Remove Staff Payroll Adjustment	552	(1,723)	(1,436)
27	Remove Staff Payroll Adjustment	553	(11,903)	(9,918)
28	Remove Staff Payroll Adjustment	554	(6,057)	(5,047)
29	Remove Staff Payroll Adjustment	556	(21,858)	(18,213)
30	Remove Staff Payroll Adjustment	560	(2,888)	(2,406)
31	Remove Staff Payroll Adjustment	561	(7,370)	(6,141)
32	Remove Staff Payroll Adjustment	562	(2,824)	(2,353)
33	Remove Staff Payroll Adjustment	563	(768)	(640)
34	Remove Staff Payroll Adjustment	565	(63)	(52)
35	Remove Staff Payroll Adjustment	566	(4,914)	(4,914)
36	Remove Staff Payroll Adjustment	568	(657)	(547)
37	Remove Staff Payroll Adjustment	569	(23)	(19)
38	Remove Staff Payroll Adjustment	570	(6,317)	(5,264)
39	Remove Staff Payroll Adjustment	571	(2,943)	(2,452)
40	Remove Staff Payroll Adjustment	580	(8,132)	(7,342)
41	Remove Staff Payroll Adjustment	582	(6,515)	(5,882)
42	Remove Staff Payroll Adjustment	583	(18,789)	(16,963)
43	Remove Staff Payroll Adjustment	584	(5,323)	(4,806)
44	Remove Staff Payroll Adjustment	585	(449)	(405)
45	Remove Staff Payroll Adjustment	586	(30,864)	(27,864)
46	Remove Staff Payroll Adjustment	587	(1,448)	(1,307)
47	Remove Staff Payroll Adjustment	588	(8,140)	(7,349)
48	Remove Staff Payroll Adjustment	590	(2,382)	(2,150)
49	Remove Staff Payroll Adjustment	591	(13)	(12)
50	Remove Staff Payroll Adjustment	592	(9,064)	(8,183)
51	Remove Staff Payroll Adjustment	593	(24,831)	(22,418)
52	Remove Staff Payroll Adjustment	594	(4,785)	(4,320)
53	Remove Staff Payroll Adjustment	595	(2,835)	(2,559)
54	Remove Staff Payroll Adjustment	596	(3,207)	(2,895)
55	Remove Staff Payroll Adjustment	597	(4,425)	(3,995)
56	Remove Staff Payroll Adjustment	598	(1,578)	(1,425)
57	Remove Staff Payroll Adjustment	901	(7,581)	(6,704)
58	Remove Staff Payroll Adjustment	902	(25,248)	(22,326)
59	Remove Staff Payroll Adjustment	903	(39,331)	(34,779)
60	Remove Staff Payroll Adjustment	905	(397)	(351)
61	Remove Staff Payroll Adjustment	907	(4,802)	(4,246)
62	Remove Staff Payroll Adjustment	908	(11,639)	(10,292)
63	Remove Staff Payroll Adjustment	911	(100)	(89)
64	Remove Staff Payroll Adjustment	912	(4,174)	(3,711)

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Line No.	Description	Account	Total Company	Missouri
1	Remove Staff Payroll Adjustment	920	(116,553)	(103,628)
2	Remove Staff Payroll Adjustment	921	(169)	(150)
3	Remove Staff Payroll Adjustment	923	(38)	(34)
4	Remove Staff Payroll Adjustment	926	(48)	(43)
5	Remove Staff Payroll Adjustment	930	(206)	(183)
6	Remove Staff Payroll Adjustment	935	(2,375)	(2,112)
7	Remove Staff Payroll Adjustment - Taxes	408	(238,543)	(238,543)
8	Remove Staff Payroll Adjustment - 401k	926	(68,956)	(61,309)
9	DSM Amortization	404	563,596	563,596
10	Update FAS 87	926	1,266,243	1,125,829
11	Update FAS 106	926	929,560	826,481
12	Update Iatan Carrying Costs	404	143,800	143,800
13	Regulatory Amortz Reduction to Depreciation Exp	404	(744,771)	(744,771)
14	Additional Depreciation for Riverton	403	1,343,104	1,119,127
15	Normalize Rate Case Expense	928	(69,792)	(69,792)
16	Normalize Demand Costs	555	(6,969,520)	(5,764,490)
17	Normalize F&PP Costs	501	5,497,182	4,546,719
18	Normalize F&PP Costs	547	8,398,157	7,111,535
19	Normalize F&PP Costs	555	(5,585,024)	(4,619,373)
20	Levelize Infrastructure Remediation	563	627,173	522,585
21	Include Entergy Transmission Charge	565	1,620,000	1,349,847
22	PP & Iatan 2 O&M Costs	408	76,786	68,412
23	PP & Iatan 2 O&M Costs	500	196,611	163,824
24	PP & Iatan 2 O&M Costs	502	1,170,124	967,810
25	PP & Iatan 2 O&M Costs	505	274,224	228,494
26	PP & Iatan 2 O&M Costs	506	1,267,683	1,056,283
27	PP & Iatan 2 O&M Costs	509	12,215	10,178
28	PP & Iatan 2 O&M Costs	510	407,327	336,900
29	PP & Iatan 2 O&M Costs	511	158,678	132,216
30	PP & Iatan 2 O&M Costs	512	1,050,909	869,207
31	PP & Iatan 2 O&M Costs	513	361,099	298,665
32	PP & Iatan 2 O&M Costs	514	100,588	83,814
33	PP & Iatan 2 O&M Costs	556	81,028	67,516
34	PP & Iatan 2 O&M Costs	557	87,829	73,183
35	PP & Iatan 2 O&M Costs	920	26,252	23,341
36	PP & Iatan 2 O&M Costs	921	27,728	24,653
37	PP & Iatan 2 O&M Costs	923	331,275	294,540
38	PP & Iatan 2 O&M Costs	924	226,352	201,252
39	PP & Iatan 2 O&M Costs	925	97,008	86,251
40	PP & Iatan 2 O&M Costs	926	394,917	351,125
41	Vegetation Tracker		(997)	(997)
42			24,904,028	21,931,731